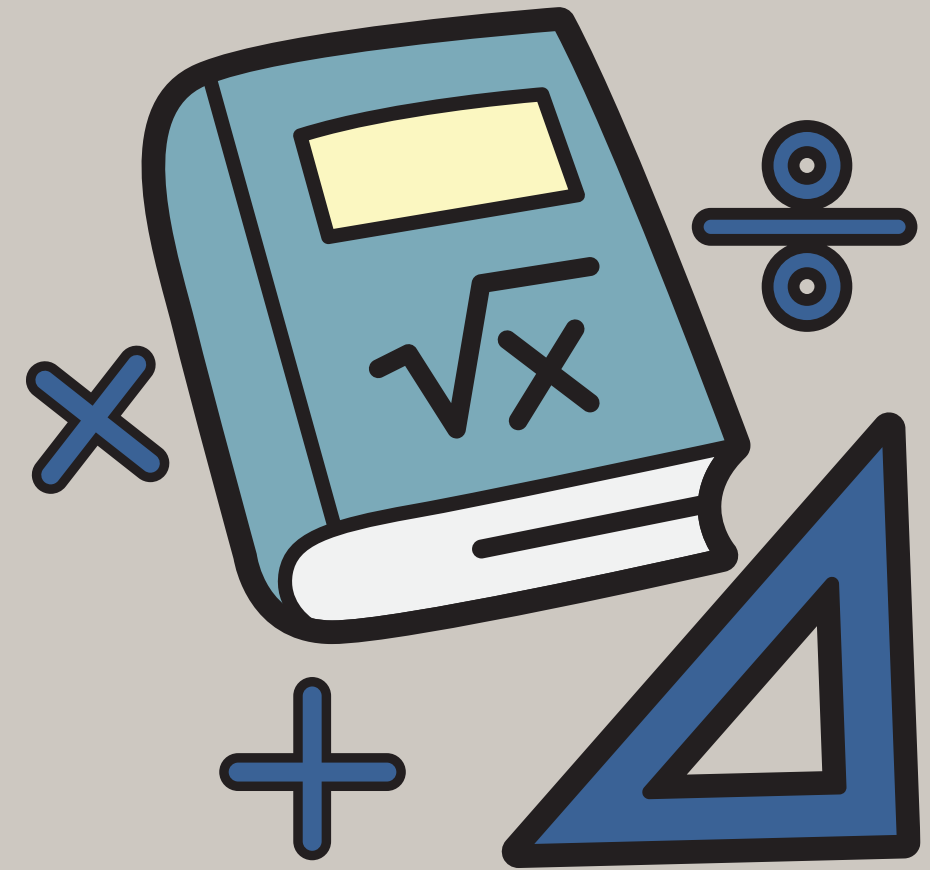


TAX-SAVVY: BUSINESS OWNERS

Year of Assessment 2025



Content

Introduction

Steps to e-Filing

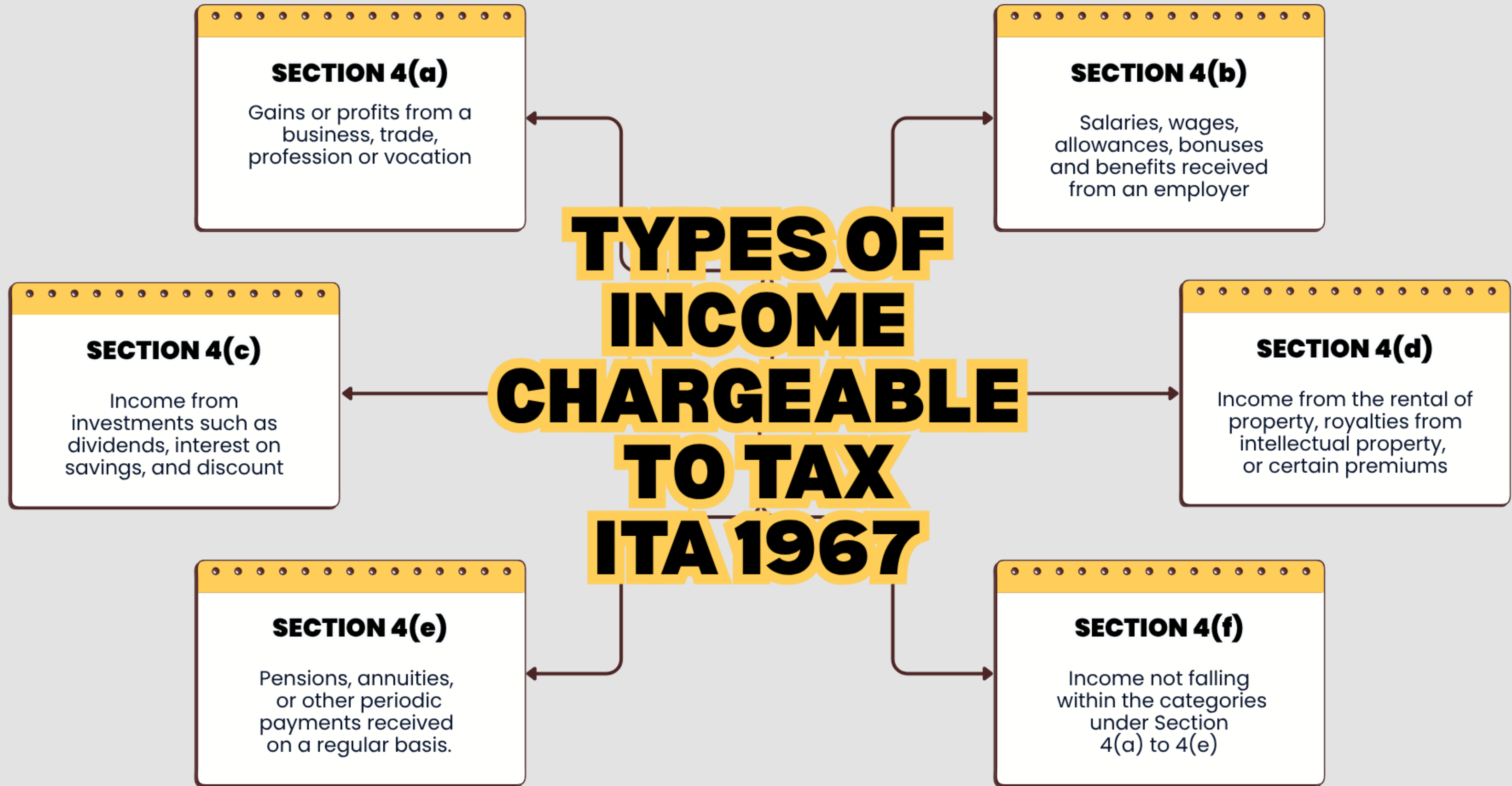
CP500 Instalment Payments

Section 107D

Penalties

e-Filing Amendment Procedure





Business Income

Definition

Gains or profits derived from carrying on a business, trade, vocation or profession

Declare

Individuals carrying on a business are required to report their net business income under this paragraph

Types

- Sole Proprietorship
- Partnership
- Individuals carrying on a profession or vocation

Basis Period

The commencement of a business (date business activities begin) is important in determining the basis period for tax



HOMESTAY



**PROFESSIONAL
INCOME**



**AGRICULTURE /
LIVESTOCK FARMING**



**RETAIL
BUSINESS**



**SMALL SCALE
RETAIL BUSINESS**



**PHOTOGRAPHER /
CATERING**



E-HAILING

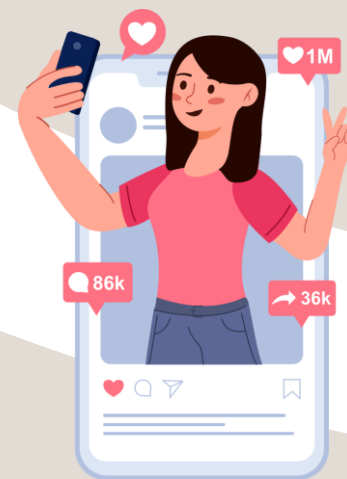
TYPES OF BUSINESS ACTIVITIES



DROPSHIPPING



**REALESTATE,
INSURANCE, TRAVEL
AGENT**



INFLUENCER



**ONLINE
BUSINESS**



FREELANCER

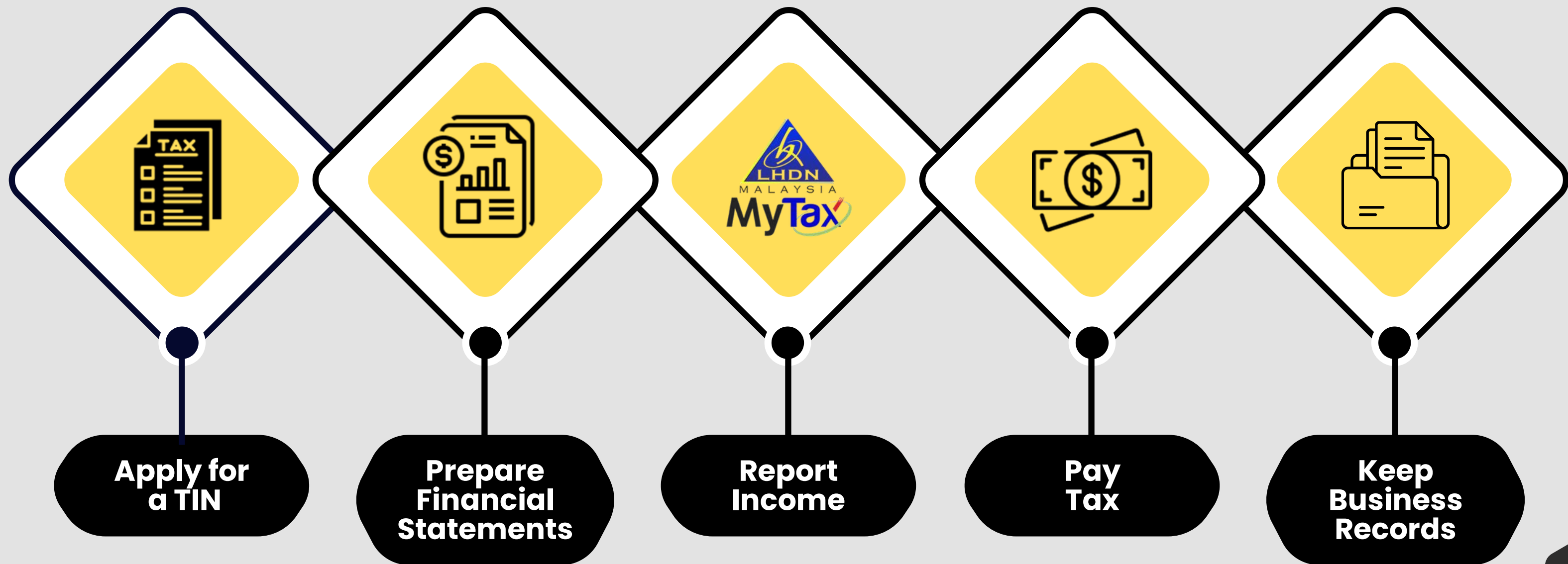


FOOD TRUCK



**PERSONAL
SHOPPER**

Business Owner Responsibilities



Key Periods and Dates for Individual Businesses



1

Accounting Basis
01.01.20XX – 31.12.20XX

2

Report Income
30th June every year

3

Tax Payment Due Date
30th June every year

4

Record Keeping
Seven (7) years



5 Common Misconceptions Among Individual Taxpayers with Business Income

5 Common Misconceptions

“My business is making a loss, so I don’t need to submit a tax return”

This is a misconception!

Losses are a normal part of doing business. However, whether you make a profit or a loss, **Form B must still be submitted.**

Did you know that current year losses can be carried forward to reduce future tax liabilities? So don’t miss out on this opportunity!



5 Common Misconceptions

**“I only run an online business,
so I don’t need to register with
SSM or report to HASiL”**



This is a misconception!

Online or offline — **it’s still a business.**
Dropshipping included.

No SSM registration? **Still not an excuse.**

➡ If you are carrying on a business, you are required to report it to HASiL.



5 Common Misconceptions

“If I register with HASiL, I’ll definitely have to pay tax immediately”

Not necessarily!

Registering with Lembaga Hasil Dalam Negeri is **a responsibility, not a burden.**

Tax is not based on your profit and loss alone. If your business makes a loss, you don’t pay tax. That loss can even be carried forward to reduce future taxable profits.

5 Common Misconceptions

**“If I just pay a lot of zakat,
then I don’t need to submit
a tax return anymore”**



This is incorrect!

Paying zakat ≠ exemption from submitting a tax return.

Zakat = a religious obligation

Tax = a legal obligation

Zakat can reduce your tax payable...

➔ **But you are still required to submit your tax return.**

Failure to submit a tax return may result in legal action.



5 Common Misconceptions

“I can claim all my business expenses because I’m the one who put in the capital”



You can't claim everything!

- ➔ Only expenses related to the business are allowable.
- ➔ Personal expenses are NOT claimable, even if they are included in the business accounts.

Simple rule :

If it's not incurred to generate income → **it is NOT a business expense.**



Basic e-Filing Information

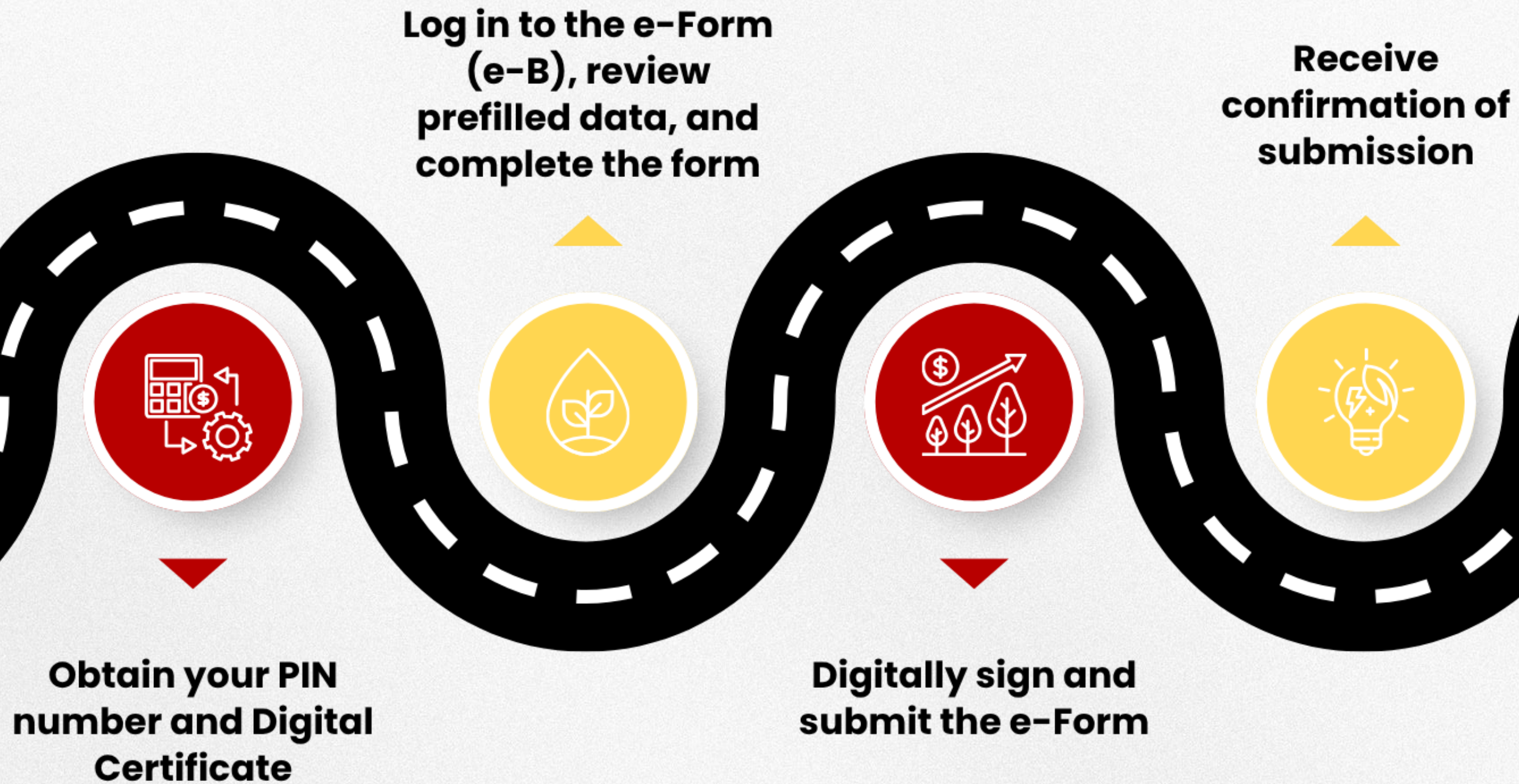
Due Date for Submission of Tax Returns

Form	DUE DATE FOR SUBMISSION OF TAX RETURN FORMS	
	Not Carrying on a Business	Carrying on a Business
e-BE	30 April 2026	-
e-B and e-P	-	30 June 2026
BT, M / MT, TP, TJ and TF	30 April 2026	30 June 2026

TR Forms That Can Be Submitted via e-Filing

e-Be	Resident Individual Taxpayer NOT carrying on a business
e-B	Non-resident Individual Taxpayer carrying on a business
e-M	Non-resident Individual
e-BT	Resident Individual Taxpayer (Knowledgeable / Expert worker)
e-MT	Non-resident individual (Knowledge worker)
e-E	Employer's Declaration
e-P	Partnership Return Form
e-TF	Trust Body Return Form
e-TP	Estate Return Form
e-C	Company Return Form
e-C1	Co-operative Return Form

4 Easy Steps to e-Filing



First Time e-Filing Users



New taxpayers (first-time e-Filing users) are required to register for a Digital Certificate to access MyTax and submit their e-Filing



The validity period of the Digital Certificate is three (3) years only, and taxpayers are required to renew the Digital Certificate by clicking 'Agree' on the message displayed in MyTax



Users who have previously used e-Filing and whose Digital Certificate has expired (after 3 years) are required to obtain a new Digital Certificate through the system by logging in to the e-Form

All users must be registered taxpayers with HASiL

NEW USER!!

New users must obtain a **PIN number
to register their **Digital Certificate**
before completing the e-Form.**

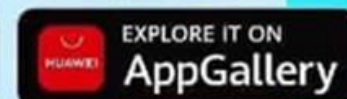
PIN Number Application



Easier and faster through :



Kindly download **MyTax**



For more information, visit

<https://mytax.hasil.gov.my>



How To Set A Password



New Taxpayer

(first time using e-Filing)

- Apply for a PIN number to register for a Digital Certificate and create a password to access MyTax and submit e-Filing.

Users must be taxpayers registered with HASiL

VS

Registered Taxpayer

- The Digital Certificate is valid for three (3) years only.
- The Digital Certificate can be renewed online by clicking the "Agree" button on the message displayed in MyTax.

Please ensure your registered email with HASiL is up to date

Renew Digital Certificate

Digital Certificate Expired

Do you want to renew your digital certificate?

Yes **No**

Digital Certificate Renewal

Your digital certificate has expired. You can choose 'Agree' to renew your digital certificate or 'Disagree' to cancel this process. Click 'Next' to continue the digital certificate renewal process.

TERMS AND CONDITIONS FOR DIGITAL CERTIFICATE REGISTRATION

I agree to provide the above information which I believe to be true, correct and complete and acknowledge that under Section 8 of the Digital Signature Act 1997 and its subsidiary legislations, this application for the issuance of the digital certificate by POS DIGICERT Sdn Bhd (hereinafter referred to as "POS DIGICERT") will be used to create a digital certificate for the exclusive use of the applicant. The digital certificate issued by POS DIGICERT is subject to the terms and conditions as stipulated by the Digital Signature Act 1997 and its subsidiary legislations, copies of which can be obtained from the website of the issuing authority.

TERMS AND CONDITIONS

Agree

Disagree

Back **Next**

Reset Password

Taxpayers may sometimes forget their password. Please note that only five login attempts are allowed before the account is temporarily locked.

To regain access, taxpayers must reset their password through a link sent to their email address registered with HASiL.



Password Reset



ANDA ADALAH WIRA NEGARA

Please Enter Your Information

MyKad/MyPR/MyKAS No. ▾

Identification No.

Submit



TIN Search



e-Daftar



ByrHASiL



e-TT



MAKLUMAN



Selamat Datang ke MyTax

✓ Responsif dalam paparan aplikasi Web
CORPORATE SERVICES DEPT

✓ Keselamatan data identiti (e-KYC)

TAX EDUCATION DIVISION



Password Reset



✘ No. Reference (Identification No.) or Password is incorrect

ANDA ADALAH WIRA NEGARA

Please Enter Password

nintend

o

Your Login Attempt : 2 / 5
You have 3 More Attempt

Login

Forgot Password

Back

Click "Forgot Password"




TIN Search


e-Daftar


ByrHASiL


e-TT

Password Reset



← Back

Please select medium to reset the password, insert the correct information and click **Submit**.

Please select Reset Medium ▾
Please select Reset Medium
Registered Email with LHDNM

Select Reset Medium
> Registered Email with LHDNM

Submit

Click "Submit"



Password Reset



← Back

Please select medium to reset the pas

Registered Email with LHDNM

i

Information Verification

Is the email below your registered email?
sun.b***@GMAIL.COM**

If this is not valid information please [Click Here](#)

→ **Yes** **Close**

If the displayed email address is correct, click Yes.

If the displayed email address is incorrect, click here to update taxpayer information

An email will be sent with a link to set a new password.

Steps to complete e-B YA 2025

e-Filing of e-B YA 2025



ANDA ADALAH WIRA NEGARA

Select identification type

Please Enter Your Information

Please choose ID Type

Identification No.

Submit

Enter identification number



TIN Search



e-Daftar



ByrHASiL



e-TT



MAKLUMAN



Selamat Datang ke MyTax

KEMASKINI PADA 13/03/2025

✓ Responsif dalam paparan aplikasi Web

✓ Keselamatan data identiti (e-KYC)

e-Filing of e-B YA 2025



ezHasil Services ▾ e-Janji Temu Customer Feedback User Manual e-POS ▾

ANDA ADALAH WIRA NEGARA

Enter password

Confirm security phrase
before proceeding

Please Enter Password

Kucing ←

Please Enter Password

Your Login Attempt : 0 / 5
You have 5 More Attempt

Login

Forgot Password

Back



TIN Search



e-Daftar



ByrHASiL



e-TT

e-Filing of e-B YA 2025



ezHasil Services ▾ e-Janji Temu Customer Feedback User Manual MyInvois e-POS ▾

Light

BM

Logout

Welcome to MyTax **BAZLI BIN SALLEH (Individual)**

Tax Identification Number (TIN) : IG 10653832020

LHDNM : WILAYAH PERSEKUTUAN KUALA LUMPUR

Record of forms submitted in previous years

Your Tax Info

Role Selection i

Individual

Tax payment record for previous Year of Assessment

Your Tax Payment Status

Tax Total

Thank You For Your Contribution To The Nation



2025	RM 0.00
2024	RM 0.00
2023	RM 0.00

Tax Balance

Your Tax Payment Status

RM 0.00

Refund Amount

Latest Amount Approved

RM 0.00

Refund amount (if any)

e-Filing Form Status For Assessment Year



2025

e-Form BE have not been submitted

[Click Here For Filling And Submission](#)



2024

e-Form BE have not been submitted

Stoppage Order Review



You Have No Restriction i

Travel restriction status



Refund



BNCP



Ledger



PCB



e-TCC

e-Filing e-B YA 2025



Welcome to MyTax BAZ
Tax Identification Num
LHDNM : WILAYAH PERS



Your Tax Info

Role Selection i

Individual

Your Tax Payment Stat

Tax Total
Thank You For Your Contr



- ByrHASiL
- Duti Setem >
- e-Ansuran
- e-Billing
- e-CKHT >
- e-Filing**
- e-Kemaskini >
- e-PCB Plus >
- e-Pelarian Cukai
- e-Rayuan
- e-Sekatan Perjalanan >
- e-SPC
- e-TT >
- e-WHT
- Kalkulator PCB
- MITRS

Click > ezHasil Services
> e-Filing

e-Filing Form Status For Assessment Year



2025

e-Form BE have not been submitted

[Click Here For Filling And Submission](#)



2024

e-Form BE have not been submitted

Stoppage Order Review



You Have No Restriction i

Tax Balance

Your Tax Payment Status

RM 0.00

Refund Amount

Latest Amount Approved

RM 0.00



Refund



BNCP



Ledger



PCB



e-TCC

e-Filing of e-B YA 2025



ezHasil Services

e-Janji Temu

Customer Feedback

User Manual

MyInvois

e-POS

Light

BM

Logout

Welcome to MyTax **BAZLI BIN SALLEH (Individual)**

Tax Identification Number (TIN) : IG 10653832020

LHDNM : WILAYAH PERSEKUTUAN KUALA LUMPUR



← Back

eFiling



e-Filing

Method to fill and submit Income Tax Return Form easily, quickly and securely electronically

Click
> e-Form



e-Form



e-Application for Amended BE



e-Acknowledge Receipt



e-Filing of e-B YA 2025



Back

Welcome to MyTax **BAZLI BIN SALLEH (Individual)**

Tax Identification Number (TIN) : 10653832020

LHDNM : WILAYAH PERSEKUTUAN KUALA LUMPUR

e-Form

e-Form Status

Resident Individual

e-BE

Without business source of income

e-B

With business source of income

e-BT

Specialised knowledge workers or Non-Citizen Holding Key Position or employees (Returning Expert Programme) which has been approved by the Minister - refer P.U (A) 344/2010 or P.U. (A) 151/2012 in the official portal of LHDNM

Select e-B, then select
Year of Assessment 2025



Year of Assessment ▾

Year of Assessment ▾

Year of Assessment ▾



e-B YA 2025 : Particulars of Individual



BM

Logout

Name : BAZLI BIN SALLEH (IG 10653832020)

Access the first tab and complete the required information. Continue to the next tabs until all tabs are completed.

RETURN FORM OF AN INDIVIDUAL RESIDENT WHO CARRIES ON BUSINESS UNDER SECTION 77 OF THE INCOME TAX ACT 1967 This form is prescribed under Section 152 of the Income Tax Act 1967

BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2025 : RM 0.00

PARTICULARS OF INDIVIDUAL

Name	BAZLI BIN SALLEH	Identification no.	630303025763
Tax Identification No. (TIN)	IG 10653832020	Passport no. registered with LHDNM	
Current passport no.	<input type="text"/>		
Citizen	MALAYSIA	Gender	Male
Date of birth	03/03/1963		
Status as at 31-12-2025	Married	Date of marriage	dd/mm/yyyy
Type of assessment	-- Please Select --		Yes

If married, enter relevant information and select the appropriate assessment type.

After entering spouse's name, and ID no, click on "save"

PARTICULARS OF WIFE

Please click to save the inserted information

No.	Name of husband / wife	Identification no.	Date of birth
1	<input type="text"/>	-- Please Select --	dd/mm/yyyy



e-B YA 2025 : Other Particulars and Addresses

e-B YEAR OF ASSESSMENT 2025

BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2025 : RM 0.00

OTHER PARTICULARS

Telephone no.	<input type="text"/>	Handphone no.	<input type="text" value="MY"/> <input type="text" value="012345678910"/>
Employer's no.	<input type="text" value="E 92814069"/>	Tax borne by employer	<input type="text" value="No (Refund payable to Em)"/>
e-Mail	<input type="text" value="contoh@gmail.com"/>	Has financial account(s) at financial institution(s) outside Malaysia	<input type="text" value="No"/>
Carries on e-Commerce	<input type="text" value="Yes"/>		
E-Commerce business model	<input checked="" type="checkbox"/> Online sales / services <input type="checkbox"/> Payment services <input type="checkbox"/> Others	<input checked="" type="checkbox"/> Online advertising <input checked="" type="checkbox"/> Digital currency / Digital token	<input type="checkbox"/> Cloud computing <input type="checkbox"/> e-Hailing / p-Hailing
Disposal of asset under the Real Property Gains Tax Act 1976	<input type="text" value="No"/>	Disposal declared to LHDNM	<input type="text" value="-- Please Select --"/>
Method of payment for tax refund	<input type="text" value="-- Please Select --"/> <input type="text" value="-- Please Select --"/> <input type="text" value="Payment via bank account"/> <input type="text" value="Payment via DuitNow"/>		

Tax Borne By Employer
Public Ruling No.3/2024

Please complete all required information in the Other Particulars section and fill in the Business Premise and Correspondence Addresses in the Address section

You will not be able to proceed if any of the required information is not provided.

ADDRESS

Address of business premise	<input type="text" value="MALAYSIA"/>	
<input type="text" value="1"/>	<input type="text" value="JALAN 2/3"/>	
Postcode <input type="text" value="43650"/>	City <input type="text" value="BANDAR BARU BANGI"/>	State <input type="text" value="SELANGOR"/>
Correspondence address	<input type="text" value="MALAYSIA"/>	
<input type="text" value="4, JLN DUTA"/>	<input type="text" value=""/>	<input type="text" value=""/>
Postcode <input type="text" value="53100"/>	City <input type="text" value="GOMBAK"/>	State <input type="text" value="WILAYAH PERSEKUTUAN KUALA LUMPUR"/>

e-B YA 2025 : Particulars of Business Income

After completing the Other Particulars and Address sections, we will proceed to this section.

ADDRESS

Address of the business

Country: MALAYSIA

Street: JALAN 2/3

City: BANDAR BARU BANGI

State: SELANGOR

Postcode: 43000

Country: MALAYSIA

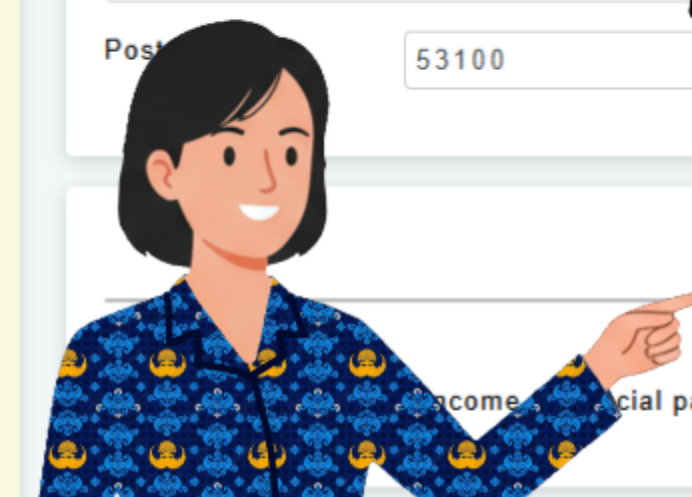
City: GOMBAK

State: WILAYAH PERSEKUTUAN KUALA LUMPUR

PARTICULARS OF BUSINESS INCOME / FINANCIAL PARTICULARS OF INDIVIDUAL (MAIN BUSINESS ONLY)

Click to fill

Click to fill



Before we proceed, let's go through the key financial statements to help you complete this section accurately

Important Business Documents

Important Business Documents

No.	Type	Receipt	Explanation
A. Allowable Deduction (Sales – Purchase = Profit / Chargeable Profit)			
1.	Sales	Sales Receipts	<ul style="list-style-type: none"> • Has a serial number • Date of sale • Amount/Quantity sold
		Bank Statement	Bank account personal and business accounts should be separated
2.	Purchase	Water Bill	
		Electricity Bill	
		Telephone Bill	
		Salary Slip	
		Purchase Receipts	Stock: Physical stock taking should be conducted to determine the quantity and cost of stock on hand at the end of the year of assessment
	Other Receipts	<ul style="list-style-type: none"> • Advertisement/Marketing • Rentals • Other purchases 	

B. Key Leasehold (Assets = Liabilities + Owner's Equity)			
1.	Assets	Receipts	<ul style="list-style-type: none"> • Statement of changes in asset values • Capital expenditure calculation
		Asset Purchases	
2.	Liabilities	Invoices	
		Loans/Financing	
		Borrowings	
3.	Owner's Equity	Capital	Bank Statement
		Withdrawals	Owner's Drawings Record

Other Documents:

- Bank Statements
- Cash In and Out Statements (or Cash Flow Records)
- Supplier Invoices
- Sales Invoices to Customers
- Payment Vouchers for Each Payment Made
- Receipts: Fuel, toll, entertainment expenses, stationery, etc.
- Claim Forms – if personal funds are used for the business
- EPF and SOCSO Statements

Other Supporting Documents:

- Bank Loan Offer Letters
- Asset Purchase Documents
- Other Relevant Documents

Financial Statements

What are they?

- Financial statements record all business transactions.
- They show the financial position of a business at the end of an accounting period.
- These statements, together with supporting documents, are used during a tax audit.

Source

Supporting Documents:

- Bank Statements
- Cash In and Out Records (or Cash Flow Records)
- Supplier Invoices and Sales Invoices to Customers
- Payment Vouchers
- Receipts: Fuel, toll, entertainment expenses, stationery, etc.
- Claim Forms – if personal funds are used for the business
- EPF and SOCSO Statements

Other Documents:

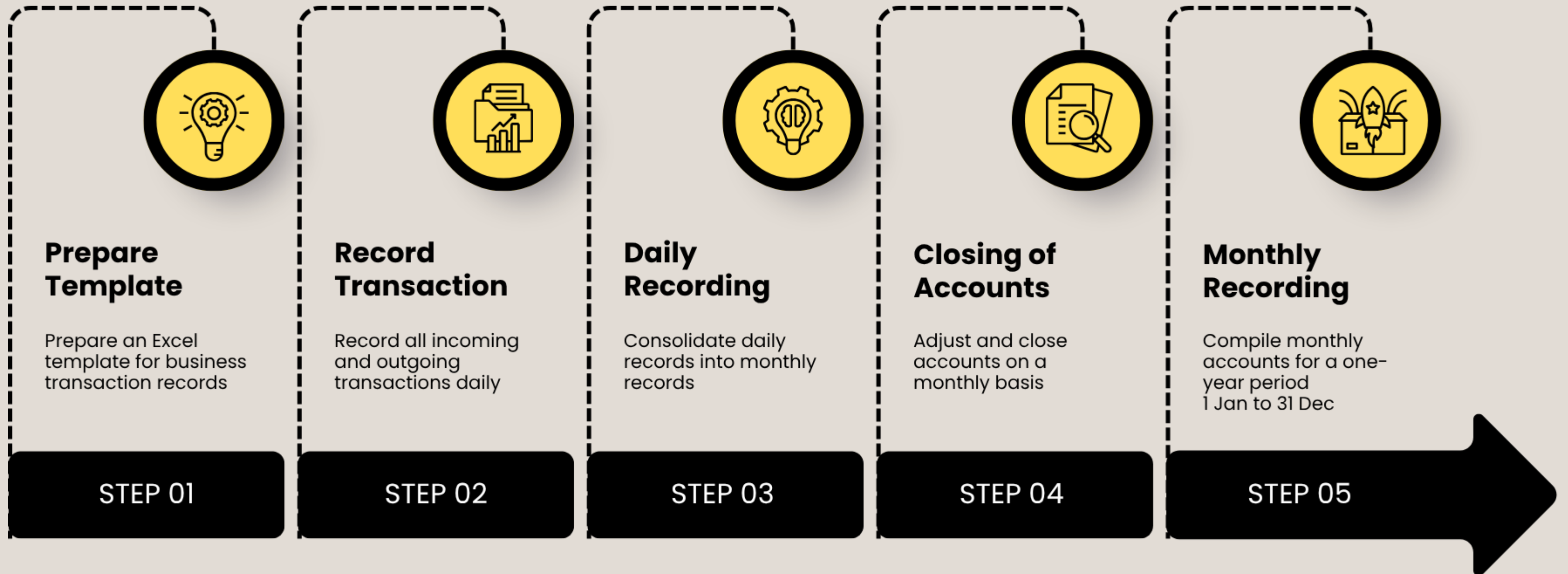
- Bank Loan Offer Letters
- Asset Purchase Documents
- Other Relevant Documents

Statement of Profit or Loss

Statement of Financial Position

Cashflow Statement

Steps in Preparing Financial Statements



Financial Statements Format: Income Statement & Statement of Financial Position

Financial Statements Format – Income Statement and Balance Sheet

Component 1 – Sales Revenue

Sales – Returns (sales)

Component 2 – Cost of Sales

Basic formula:

Opening Inventory	xx
Purchases	xx
Less: Returns Inwards	(xx)
Less: Closing Inventory	(xx)
Cost of Sales	xx

Add inwards freight, and deduct outwards freight and insurance related to purchases. Add to purchases if any.

Component 3 – Other Income

Enter other income here. Examples include commission received, discounts received, bad debts recovered, interest received, etc. related to business operations.

Component 4 – Other Expenses

Enter other expenses here. Examples include discounts allowed, bad debts written off, loss on disposal of assets, and account write-offs, etc. related to business operations.

<Business Name> Income Statement for the year ended <insert date>			
Sales Revenue			
Sales			xx
Less: Returns (sales)			(xx)
Net Sales			xx
Cost of Sales:			
Opening Inventory		xx	
Purchases	xx		
Less: Returns Inwards	(xx)		
Net Purchases	xx		
Add:			
Inwards Freight	xx		
Duties on Purchases	xx		
Insurance on Purchases	xx		
Less:			
Outwards Freight		xx	
Cost of Goods Sold		xx	
Less: Closing Inventory		(xx)	
Cost of Sales			(xx)
Gross Profit			xx
Add: Other Income			
Commission Received		xx	
Dividend Received		xx	
Rental Income		xx	
**Other Income		xx	
			xx
Less: Other Expenses			
Salaries and Wages		xx	
Discounts Allowed		xx	
Bad Debts Written Off		xx	
Rental Expense		xx	
Commission Paid		xx	
**Other Expenses		xx	
			(xx)
			xx
Net Profit / Net Loss*			xx

Trading Account Section

Profit & Loss Account Section

Working Capital = measure of the ability of a business to pay its short-term obligations.
Formula:
Current Assets – Current Liabilities = Working Capital

If the business incurs a loss, the formula for owner's equity is as follows:
Formula:
Owner's Equity = Capital + Net Profit (-) Net Loss = Closing Equity

<Business Name> Balance Sheet as at <insert date>			
Non-Current Assets			
Property, Plant & Equipment	xx		
Vehicles	xx		
Less: Accumulated Depreciation	(xx)		
		xx	(+)
Tax Assets	xx		
Less: Accumulated Tax Assets	(xx)		
		xx	
Current Assets			
Accounts Receivable	xx		
Less: Allowance for Doubtful Debts	(xx)		
		xx	
Inventory	xx		
Prepayments	xx		
Other Receivables	xx		
Cash at Bank	xx		
Cash on Hand	xx		
		xx	(+)
Current Liabilities			
Accounts Payable	xx		
Accrued Expenses	xx		
Other Payables	xx		
		xx	(-)
Short-term Loans			xx
Non-Current Liabilities			
Long-term Loans	xx		
Notes Payable	xx		
		xx	(+)
Owner's Equity			
Capital	xx		
Add: Net Profit	xx		
Less: Drawings	(xx)		
		xx	(+)
Closing Equity			xx

Financial Statements Format: Cashflow Statement

CASH INFLOWS	Pre-Operations	Month												Total Year 1
		1	2	3	4	5	6	7	8	9	10	11	12	
Cash Sales		5,000	5,000	10,000	12,000	12,000	12,000	15,000	15,000	15,000	18,000	18,000	18,000	155,000
Owner's Contribution	15,000													15,000
Loan Proceeds		15,000		10,000		25,000								50,000
TOTAL CASH INFLOWS	15,000	20,000	5,000	20,000	12,000	37,000	12,000	15,000	15,000	15,000	18,000	18,000	18,000	220,000
CASH OUTFLOWS														
Business Registration	70													70
Training & Seminar	1,000													1,000
Rental Deposit	2,400													2,400
Utility Deposit	200													200
Telephone Deposit	200													200
License / Permit Fee	200													200
Computer		2,000												2,000
Office Furniture		450												450
Machinery #1		3,000												3,000
Equipment #2		2,000												2,000
Perabot (Fixtures/Fittings)		5,000												5,000
Air Conditioner		1,000												1,000
Renovation (**)		10,000												10,000
Promotion	500													500
Salaries		3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	3,800	45,630
EPF & SOCSO		532	532	532	532	532	532	532	532	532	532	532	532	6,384
Employees' Allowance		1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	14,400
Water & Electricity		200	200	200	200	200	200	200	200	200	200	200	200	2,400
Telephone & Internet		150	150	150	150	150	150	150	150	150	150	150	150	1,800
Printing & Stationery		100	100	100	100	100	100	100	100	100	100	100	100	1,200
Transportation		150	150	150	150	150	150	150	150	150	150	150	150	1,800
Fuel, Toll & Parking		120	120	120	120	120	120	120	120	120	120	120	120	1,440
Cleaning & Maintenance		300	300	300	300	300	300	300	300	300	300	300	300	3,600
Others		150	150	150	150	150	150	150	150	150	150	150	150	1,800
Beginning Inventory	6,000	2,500	2,500	5,000	6,000	6,000	6,000	7,500	7,500	7,500	9,000	9,000	9,000	77,500
Loan Repayment									1,500	1,500	1,500	1,500	1,500	9,000
TOTAL CASH OUTFLOWS	10,570	32,652	9,202	11,702	12,702	12,702	12,702	15,702	15,702	15,702	17,202	17,202	17,202	200,944
Surplus / (Deficit)	4,430	(12,652)	(4,202)	8,298	(702)	24,298	(702)	(702)	(702)	(702)	798	798	798	19,056
Cash Balance from Previous Month	-	4,430	(8,222)	(12,424)	(4,126)	(4,828)	19,470	18,768	18,066	17,364	17,460	18,258	19,056	-
Cash Balance to Next Month	4,430	(8,222)	(12,424)	(4,126)	(4,828)	19,470	18,768	18,066	17,364	16,662	17,460	18,258	19,056	-

(**) Renovation includes interior decoration, minor renovation, etc.

Overview of Income Tax Computation

CALCULATION OF STATUTORY INCOME	
Net Profit	XXXXXX
Add : Non allowable expenses A	XXX
Less : Double tax deduction	(XXX)
	XXXXXX
Less : Capital Allowance B	(XX)
Statutory Income	XXXXXX
Less : Unabsorbed losses brought forward (Subsection 43(2) ITA 1967)	(XX)

Calculate Total Income	Business income	XXXX
	Employment income – salary and bonus	XXXX
	Other income – Rent, royalty and others	XXXX
	Aggregate Income	XXXXXX
	Less : Tax exemptions Allowable deductions C	(XX) (XX)
	Total Income	XXXXXX
Calculate Chargeable Income	Less : Tax reliefs D	(XXX)
	Chargeable Income	XXXXXX
Calculate Income Tax	Computation of Income Tax: (Based on the current rates of tax)	
	Total Income Tax	XXXX
	Less : Tax rebates E	(XXX)
Income Tax Payable	Total Tax Payable F	XXX

A Expenses →

Expenses incurred wholly and exclusively in the production of gross income. Expenses incurred within the basis period for a year of assessment



Allowable

- Renewal of business licence
- Rent – office/business premises / server / rental of equipment/machinery
- Utilities – water/electricity bills for business premises
- Wages / Salaries / EPF / SOCSO
- Advertising – to increase sales
- Promotional costs
- Professional fees – accountant / lawyer related to the business
- Repair / maintenance expenses of premises
- Purchase of raw materials / stock
- Purchase of stationery and reading materials for office
- Business insurance (theft / fire)
- Commission payments to sales agents
- Interest on business financing
- Travelling expenses
- Medical expenses of employees
- Cash that is stolen / lost
- Domain name renewal
- Website / social media update costs and consultancy fees
- Internet access for business purposes
- Telecommunications equipment and modem
- Other expenses wholly and exclusively used for the purpose of generating income



Non-Allowable

Expenses of a capital nature, and expenses of a personal or private nature

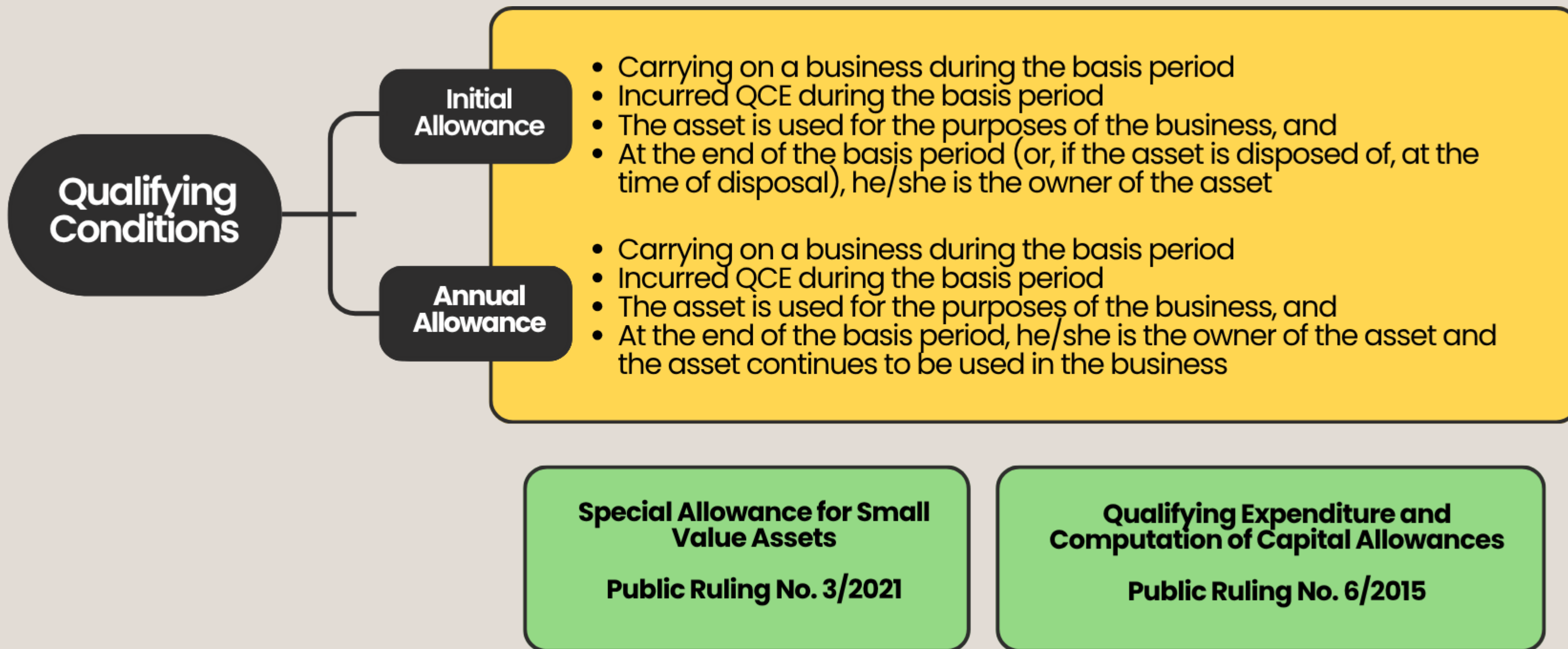
- Business registration and licences
- Capital expenditure – initial business expenses (purchase of assets/equipment)
- Personal expenses: house instalments, home renovation, car purchase
- Owner's salary
- Business establishment expenses
- Rental deposit
- Prepaid office rent
- Legal fees – sale and purchase agreement for premises
- Prepaid insurance
- Renovation costs / construction of new office
- Depreciation
- Cash / stock withdrawals
- Travelling expenses: home to/from business premises
- Donations to political parties / religious associations
- Traffic / customs summons
- Penalties / compounds / fines
- Income tax payments
- Provision for bad debts

B Capital Allowance

CALCULATION OF STATUTORY INCOME	
Net profit	XXXXXX
Add: Non-allowable expenses	XXX
Less: Double deduction	(XXX)
	XXXXXX
Less: Capital allowance	(XX)
Statutory income	XXXXXX

TYPE OF ASSET	INITIAL ALLOWANCE (%)	ANNUAL ALLOWANCE (%)
Motor vehicles	20	20
Buildings and structures	20	14
Computers and ICT equipment	20	40
Other assets	20	10
Assets with low value (Asset value ≤ RM1,000 and total assets ≤ RM10,000)	100	-

B Capital Allowance



© Allowable Deductions

* Tax Exemption

Tax-Exempt Income:

Examples:

- Compensation for loss of employment
- Certain employment benefits
- Tax incentives to encourage investment and economic development

* Allowable Deductions

Allowable Deductions

Examples:

- Donations, gifts or contributions to approved institutions or organisations

Double Deductions

Examples:

- Remuneration of disabled employees
- Expenditure incurred on halal certification
- Expenditure incurred on approved training for employees

✿ Losses Brought Forward (Subsection 43(2), ITA 1967)

When reporting business income, deduct...



CALCULATION OF STATUTORY INCOME	
Net Profit	XXXXXX
Add : Non allowable expenses	XXX
Less : Double tax deduction	(XXX)
	XXXXXX
Less : Capital Allowance	(XX)
Statutory Income	XXXXXX
Less : Unabsorbed losses brought forward (Subsection 43(2) ITA 1967)	(XX)

Now that we have covered the basics of financial statements, let's proceed with completing the e-Filing of e-B 2025

2 Correspondence address

MALAYSIA

3 4, JLN DUTA

4 Postcode

53100

City

GOMBAK

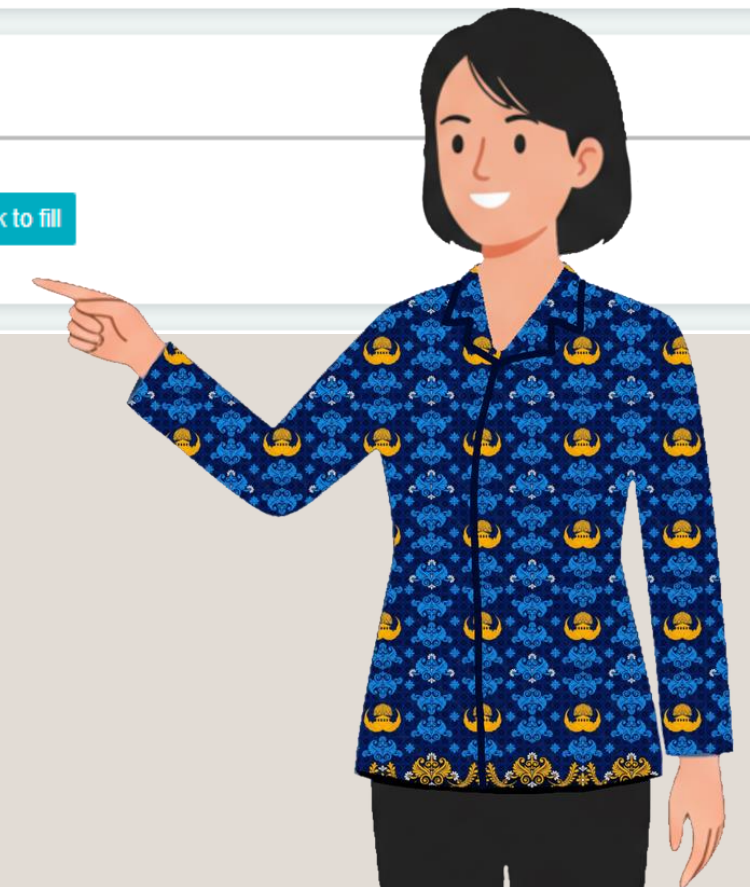
State

WILAYAH PERSEKUTUAN KUALA LUMPUR

PARTICULARS OF BUSINESS INCOME / FINANCIAL PARTICULARS OF INDIVIDUAL (MAIN BUSINESS ONLY)

Particulars of business income / financial particulars of individual (Main Business only)

Click to fill



e-B YA 2025 : Particulars of Business Income

RETURN FORM OF AN INDIVIDUAL
 RESIDENT WHO CARRIES ON BUSINESS
 UNDER SECTION 77 OF THE INCOME TAX ACT 1967
 This form is prescribed under Section 152 of the Income Tax Act 1967

e-B YEAR OF ASSESSMENT 2025

BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2025 : RM 0.00

PARTICULARS OF BUSINESS INCOME

SUMMARY OF BUSINESS AND PARTNERSHIP LOSSES SUBJECT TO LOSS RESTRICTION

After clicking "Click to Fill", this screen will appear

LOSSES OF CURRENT YEAR OF ASSESSMENT

Current Year Of Assessment Business And Partnership Losses

Amount Absorbed From Tax Exempt Income Of Pioneer Business

Amount Absorbed In The Current Year Of Assessment

Balance Carried Forward

LOSSES OF PRIOR YEARS OF ASSESSMENT

Year Of Assessment In Which Losses Are Incurred	Original Amount Of Losses In The Year Of Assessment In Which Losses Are First Incurred	Unabsorbed Losses Position At The Beginning Of The Current Year Of Assessment			Losses Absorbed / Disregarded In The Current Year Of Assessment			Balance Carried Forward
		Amount Absorbed From Tax Exempt Income Of Pioneer Business	Amount Absorbed (Accumulated)	Balance Unabsorbed	Amount Disregarded Under Subsection 44(5F)	Amount Disregarded Under Subsection 25(5) PIA 1988	Amount Absorbed	
2018 and before	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2019	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2020	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2021	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2022	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2023	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2024	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Business capital allowances carried forward

Partnership capital allowances carried forward

TIME LIMIT FOR CARRY FORWARD OF UNABSORBED ADJUSTED BUSINESS LOSSES

Public Ruling No. 1/2022

5.2 Adjusted Business Loss

Where allowable expenses incurred during the basis period exceed the gross income from a business source, it will result in an adjusted business loss from that source and the adjusted income from that business source shall be nil. The adjusted business loss for a year of assessment may be deducted from the aggregate income for that year of assessment in ascertaining the total income. [Subsection 44(2), Income Tax Act 1967]

If the adjusted business loss cannot be fully absorbed in that year of assessment, the unabsorbed loss may be carried forward to subsequent years of assessment and deducted from the aggregate income from all business sources. [Subsections 43(2), 44(4) and 44(5), Income Tax Act 1967]

However, with effect from the year of assessment 2019, a time limit is imposed on the carry forward of unabsorbed adjusted business losses. For further details on the time limit for unabsorbed current year losses or losses that cannot be carried forward, please refer to Paragraph 10.

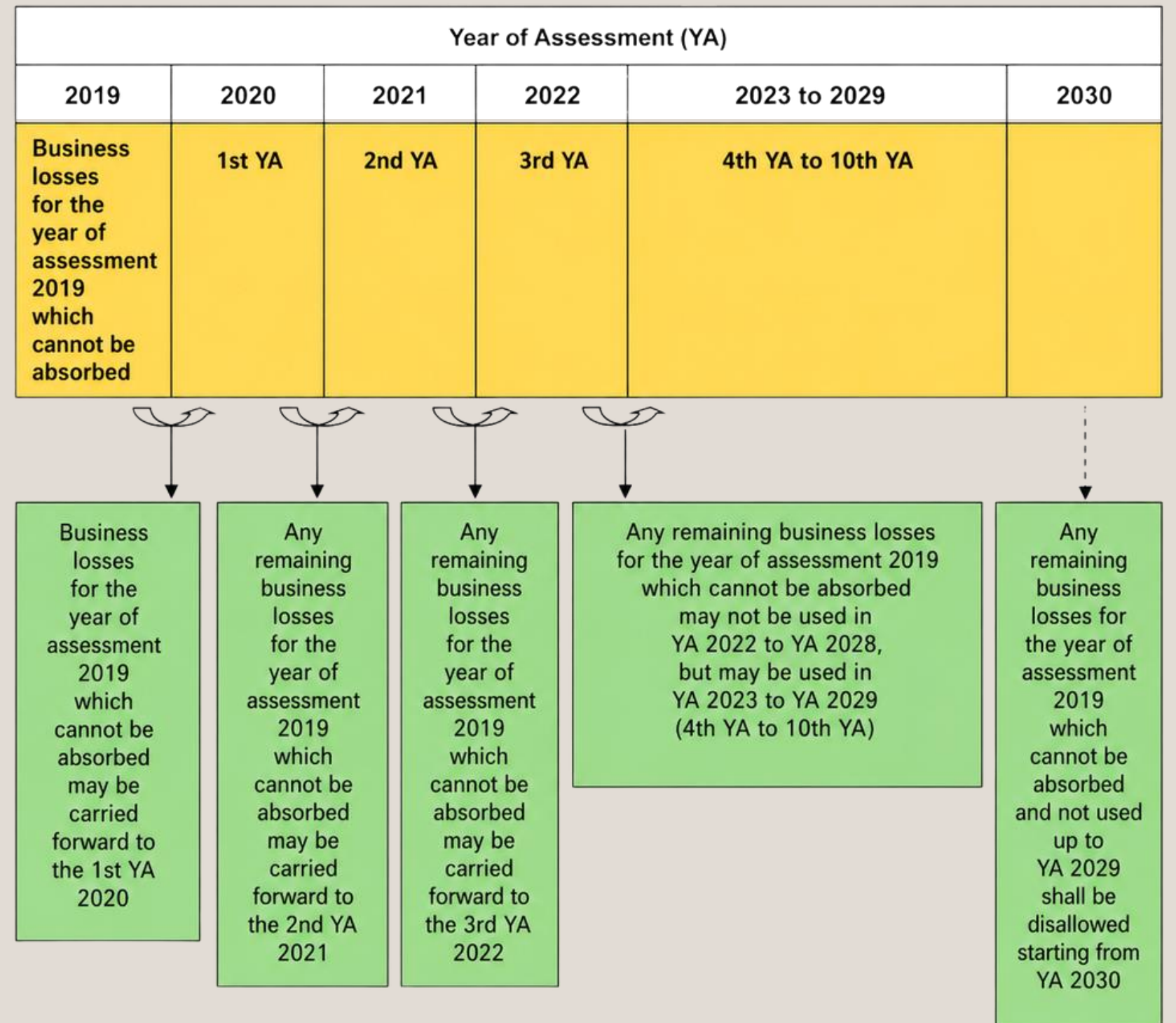
10. Time Limit for Carry Forward of Unabsorbed Adjusted Business Losses

With effect from the year of assessment 2019, unabsorbed adjusted business losses from the current year of assessment which cannot be fully absorbed may be carried forward for a maximum period of ten (10) consecutive years of assessment.

The ten (10)-year period shall be computed consecutively from the year of assessment in which the loss is incurred.

Any unabsorbed adjusted business losses after the expiry of the ten (10) consecutive years of assessment shall be disregarded.

Unabsorbed Business Losses for the Year of Assessment 2019 Carried Forward to Subsequent Years



e-B YA 2025 : Financial Particulars

FINANCIAL PARTICULARS OF INDIVIDUAL [MAIN BUSINESS ONLY]

1
2
3
4
5

Name of business

Name of business (sole proprietor only)

Type of Registration No.

-- Please Select --

Registration No.

Business code

Type of business activity

Select the **Business Code** based on the **type of business** carried out. Click the icon to view the Business Code reference.

STATEMENT OF PROFIT OR LOSS

OTHER INCOME

EXPENSES

STATEMENT OF FINANCIAL POSITION

NON-CURRENT ASSETS

Investments

.00

CURRENT ASSETS

LIABILITIES

OWNER'S EQUITY


If there is no business registration number, select **Registration No. Type = "Others (Non-SSM)"** and leave the Registration No. field blank.

The Sales / Revenue item must be completed.

Next



e-B YA 2025 : Incentive Claim

INCENTIVE CLAIM

Please click  to save the inserted information

Taxpayers are advised to refer to the relevant legal provision under the Income Tax Act 1967 (ITA 1967) and Government gazette to determine their eligibility prior to claiming any incentive

1. Claim Special Deduction(s) / Further Deduction(s) / Double Deduction(s) / Incentive(s) claims under paragraph 127(3)(b) ITA1967, refer to the [appendix](#)
2. Incentive claims under paragraph 127(3A) ITA 1967, refer to the letter of approval or Government gazette.

No.	Type of Incentive	Claim Code / Incentive Approval No.	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward	
1	<div style="border: 1px solid #ccc; padding: 2px;"><p>– Please Select –</p><p>– Please Select –</p><p>Claim Special Deduction(s)</p><p>Claim Further Deduction(s)</p><p>Claim Double Deduction(s)</p><p>Claim incentive(s) under paragraph 127(3)(b) of ITA 1967</p><p>Claim for incentive(s) under subsection 127(3A) of ITA 1967</p></div>	<input type="text"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	 

[Next](#)

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For further information regarding incentives under Paragraph 127(3)(b) ITA 1967, click "appendix".

If applicable, select type of incentive claimed and complete relevant information.

e-B YA 2025 : Statutory Income and Total Income

RETURN FORM OF AN INDIVIDUAL
 RESIDENT WHO CARRIES ON BUSINESS
 UNDER SECTION 77 OF THE INCOME TAX ACT 1967
 This form is prescribed under Section 152 of the Income Tax Act 1967

Masukkan setiap jenis pendapatan berkanun dengan betul

e-B YEAR OF ASSESSMENT 2025

OF ASSESSMENT 2025 : RM 0.00

STATUTORY INCOME AND TOTAL INCOME

The pre-filled income amount is not final and can still be updated.
 The amount reported is subject to compliance with the conditions and eligibility as stated in the Income Tax Return Form Explanatory Notes

Statutory income from sources of businesses in Malaysia

Number of businesses

Statutory income from sources of partnerships in Malaysia

Number of partnerships

Aggregate statutory income from sources of business and partnership outside Malaysia received in Malaysia

Aggregate statutory income from businesses

LESS Business losses brought forward

TOTAL

Statutory income from sources of employment in Malaysia

Number of employments

Statutory income from sources of dividends in Malaysia

Statutory income from sources of rents in Malaysia

Statutory income from sources of interest, discounts, royalties, premiums, pensions, annuities, other periodical payments, other gains or profits and additions pursuant to paragraph 43(1)(c) in Malaysia

Aggregate of other statutory income from sources outside Malaysia received in Malaysia

AGGREGATE INCOME

No.	Example	Number of Businesses
1.	Encik Hasan is carrying on the following businesses:- (i) HYS Enterprise (petrol station and convenience store at the petrol station) (ii) Bersatu Enterprise (restaurant)	3
2.	Encik Steven has the following businesses in the year 2024:- (i) Steven & Sons Enterprise (tailor shop) which was incorporated on 1 March 2024 but commenced operations on 1 November 2024. (ii) Steven Enterprise (grocery store)	2
3.	Encik Mark has been carrying on a business selling food products since the year 2020. Starting from 1 September 2024, Encik Mark changes the name of his business from Mark Enterprise to Mark & Sons.	1

.00

.00

Click to fill

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Click to fill

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e-B YA 2025 : Statutory Income and Total Income

LESS Approved investment under angel investor tax incentive

TOTAL

LESS Current year business losses

TOTAL

LESS Other expenses [Qualifying prospecting expenditure – Schedule 4]

LESS Approved donations / gifts / contributions

TOTAL

TAXABLE PIONEER INCOME

TOTAL INCOME (SELF)

Statutory income from sources of dividends in Malaysia reported by husband / wife

TOTAL INCOME OF HUSBAND / WIFE FROM HK-6 * FOR JOINT ASSESSMENT

TOTAL INCOME OTHER THAN THAT REPORTED IN HK-6 AND DIVIDENDS TRANSFERRED FROM HUSBAND / WIFE * FOR JOINT ASSESSMENT

TOTAL INCOME TRANSFERRED FROM HUSBAND / WIFE * FOR JOINT ASSESSMENT

Type of income transferred from HUSBAND / WIFE

Agregate income reported by husband / wife

AGGREGATE OF TOTAL INCOME

Monthly Tax Deductions (MTD)

Section 107D

Self installments / CP500

Payment made for 2025 income – SELF and HUSBAND / WIFE for joint assessment

An angel investor is a high-net-worth individual who provides funding required to start a business in exchange for equity in the investee company. The annual investment amount is restricted to aggregate income, capped at RM500,000.

Click here to enter details of donations, gifts or contributions (if any) for tax deduction purposes.

Please ensure that the MTD amount (if any) and CP500 are correct.

info

Click to fill

<input type="text"/>	.00
<input type="text"/>	.00
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<input type="text"/>	.00
<input type="text"/>	.00
<input type="text"/>	.00
<input type="text"/>	.00
<input type="text"/>	0 .00
<input type="text"/>	.00
<input type="text"/>	.00
<input type="text"/>	.00
<input type="text"/>	.00
-- Please Select --	
<input type="text"/>	.00
<input type="text"/>	.00
<input type="text"/>	.00
<input type="text"/>	0.00

e-B YA 20255 : Donations / Gifts / Contribution

RETURN FORM OF AN INDIVIDUAL
RESIDENT WHO CARRIES ON BUSINESS
UNDER SECTION 77 OF THE INCOME TAX ACT 1967
This form is prescribed under Section 152 of the Income Tax Act 1967

e-B YEAR OF ASSESSMENT 2025

APPROVED DONATIONS / GIFTS / CONTRIBUTIONS

Gift of money to the Government / State Government / local authority

Gift of money to approved institutions / organisations / funds

Gift of money for any sports activity approved by the Minister of Finance

Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance

Gift of money in the form of wakaf to religious authority / religious body / public university or gift of money in the form of endowment to public university

TOTAL

Restricted to 10% of aggregate income

Gift of artefacts / manuscripts or paintings to the Government or State Government

Gift of money for the provision of library facilities or to libraries

Gift of money or contribution in kind for the provision of facilities in public places for the benefit of disabled persons

Gift of money / cost / value of gift of medical equipment to any healthcare facility approved by the Ministry of Health

Gift of paintings to the National Art Gallery or any state art gallery

TOTAL



Restricted to 20,000

Restricted to 20,000

Next

- Only approved donations, gifts or contributions are allowed as deduction
- Visit www.hasil.gov.my > Individuals > Donations/Gifts for further information.
- Complete the relevant section(s), where applicable.


e-B YA 2025 : Receipt Sample



	Potongan Di Bawah Subseksyen 44(6) Akta Cukai Pendapatan 1967: No. Rujukan: LHDN.01/35/42/51/179-6.1682 Tempoh Kkuatkuasa Kelulusan: 13 Januari 1972 hingga 31 Disember 2023	
Resit Derma Rasmi <i>Donation Official Receipt</i>		
Tarikh <i>Date</i>	31/12/2022	No. 7013315
Diterima daripada <i>Received from</i>	BAZLI BIN SALLEH	
No. Kad Pengenalan / Pasport / Pendaftaran Perniagaan <i>NRIC / Passport / Business Registration</i>	XXXXXX - XX - XXXX	
Alamat Surat Menyurat <i>Mailing Address</i>	NO 19-05 RESIDENSI RAZAKMAS JALAN BAKTI 56100 KUALA LUMPUR WP KUALA LUMPUR	
No. Ahli WWF <i>WWF ID</i>	WH003517	
Jumlah dalam Ringgit <i>Sum of Ringgit</i>	ONE HUNDRED AND EIGHTY RINGGIT MALAYSIA ONLY	
Amaun <i>Amount</i>	RM 180.00	
		Pengarah Eksekutif & Ketua Pegawai Eksekutif <i>Executive Director & CEO</i> WWF-Malaysia
"Untuk sumbangan yang diterima melalui cek, resit ini sah setelah cek diperakui oleh bank" "For donations received by cheques, this receipt is valid upon successful clearance of the cheques by the bank"		
WORLD WIDE FUND FOR NATURE MALAYSIA		
1, Jalan PJS 5/28A, PJCC, Petaling Jaya, Selangor Tel: (03)7450 3773 Fax: (03)7450 3777 kawan@wwf.org.my wwf.org.my		

e-B YA 2025 : Non-employment Income of Preceding Years

Complete this section if applicable

NON-EMPLOYMENT INCOME OF PRECEDING YEARS NOT DECLARED

Please click  to save the inserted information

No.	Type of Income	Year of Assessment	Amount (RM)	
1	<input type="text" value="Type of Income"/>	<input type="text" value="Year of Assessment"/>	<input type="text" value="Amount (RM) .00"/>	 

TAX EXEMPT INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA

Tax exempt income from sources outside Malaysia received in Malaysia

[Click to fill](#)

If not applicable, proceed by clicking 'Next'

[Next](#)


If applicable, click this button to fill in any tax exempt income from sources outside Malaysia received in Malaysia

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e-B YA 2025 : Tax Exempt Income From Sources Outside Malaysia

5

TAX EXEMPT INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA

Please click  to save the inserted information

This screen will appear after you click 'Click to Fill'

No.	Country	Type of Income	Tax Paid In The Country Of Origin	Headline Tax Rate In The Country Of Origin	Comply with the economic substance requirements	Amount Of Tax Charged In The Country Of Origin (RM)	Amount Of Income Remitted (RM)	
	-- Please Select --	-- Please Select -- -- Please Select -- Business Partnership Employment Dividends Interests Discount Rents Royalties Premiums Other Income	-- Please Select --	0 %	-- Please Select --			 
TOTAL								.00

[Next](#) ←

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Once completed, click the 'Next' button.

Refer to:

www.hasil.gov.my > Legislation > Guidelines > Technical Guidelines > Guidelines on Tax Treatment in Relation to Income Received from Abroad (Amendment)

- Foreign dividend income received in Malaysia by a resident company, resident limited liability partnership (LLP) and resident individual in relation to a partnership business in Malaysia
(Refer to P.U.(A) 235/2022)
- All foreign income other than income from a partnership business received in Malaysia by a resident individual
(Refer to P.U.(A) 234/2022)

RELIEF

The pre-filled income amount is not final and can still be updated.
The amount claimed is subject to compliance with the conditions and eligibility as stated in the Income Tax Return Form Explanatory Notes

Enter the amount of tax reliefs eligible for claim, based on supporting receipts and statements.

Individual and dependent relatives

9,000 .00

Expenses for parents or grandparents

Medical treatment, dental treatment, special needs and carer

.00

Complete medical examination include vaccination

Restricted to 1,000

.00

TOTAL

Restricted to 8,000

.00

Basic supporting equipment for disabled self, spouse, child or parent

Restricted to 6,000

.00

Only 7,000

.00

Click on 'Explanatory Notes' for further information on the reliefs.

Doctorate level – Course of study in law, accounting, islamic financing, technical, vocational, industrial, scientific or technology

.00

Degree at masters or doctorate level - Any course of study

.00

Course of study undertaken for the purpose of upskilling or self-enhancement conducted by a recognized body

Restricted to 2,000

.00

TOTAL

Restricted to 7,000

.00

e-BYA 2025 : Relief

1

Medical expenses on serious diseases for self, spouse or child

 .00

2

Medical expenses on fertility treatment for self or spouse

 .00

3

Medical expenses on vaccination for self, spouse and child

Restricted to 1,000

 .00

4

Dental examination and treatment on himself, husband / wife or child

Restricted to 1,000

 .00

5

Expenses on:

- Complete medical examination or payment of fees for disease detection test for self, spouse or child
- Purchase of self-testing medical device registered under the Medical Device Act 2012 [Act 737] for spouse or child] (Not being used for business purposes)
- Mental health examination or consultation for self, spouse or child

Restricted to 1,000

 .00

Expenses on child of the age of 18 years and below, in respect of:

- Assessment for the purposes of diagnosis of learning disability
- Early intervention programme or rehabilitation treatment for learning disability ←

Eligible expenses for early intervention or rehabilitation treatment for:

- **Children aged 18 years and below; and**
- **Children diagnosed with learning disabilities under the following sub-categories:**
 - Autism Spectrum Disorder (ASD);
 - Attention Deficit Hyperactivity Disorder (ADHD);
 - Global Developmental Delay (GDD);
 - Intellectual Disability;
 - Down Syndrome; and
 - Specific Learning Disability.

Restricted to 6,000

 .00

TOTAL

Restricted to 10,000

(Effective from the Year of Assessment 2023 and subsequent years of assessment.)

e-BYA 2025 : Relief

1

Eligibility Conditions:

- (a) Purchase of reading materials such as books, journals, magazines, newspapers or other similar publications (excluding prohibited reading materials).
- (b) Purchase of a personal computer, smartphone or tablet (not for business use).
- (c) Monthly subscription fees for internet services registered under the taxpayer's name.
- (d) Fees paid for any skills enhancement or self-development courses.

4

Claim Conditions

- (i) Childcare centres registered under the Child Care Centre Act 1984.
- (ii) Preschools registered under the Education Act 1996.
- (iii) Fees paid for children aged six (6) years and below.
- (iv) The claim may be made by either the husband or the wife only.

4

Lifestyle - Expenses for the use / benefit of self, spouse or child

1

info Restricted to 2,500

5

Lifestyle – Additional relief for the use / benefit of self, spouse, child or parents

2

info Restricted to 1,000

Purchase of breastfeeding equipment for own use for a child aged 2 years and below

3

info Restricted to 1,000

Child care fees to a registered child care centre / kindergarten for a child aged 6 years and below

4

info Restricted to 3,000

Net deposit in *Skim Simpanan Pendidikan Nasional*

5

info Restricted to 8,000

2

Eligibility Conditions:

- (i) Purchase of sports equipment for sports activities as defined under the Sports Development Act 1997
- (ii) Rental or entrance fees for sports facilities
- (iii) Registration fees for participation in sports competitions organised by organisers approved and licensed by the Commissioner of Sports under the Sports Development Act 1997
- (iv) Gym membership fees or sports activity fees provided by sports clubs / associations / companies registered to conduct sports activities listed under the Sports Development Act 1997

3

Claim Conditions:

- (i) Malaysian citizen taxpayers only.
- (ii) The taxpayer has a child aged two (2) years and below.
- (iii) Eligible breastfeeding equipment includes breast pump kits and ice packs, breast milk collection and storage equipment, and cooler bags.
- (iv) The claim is allowed once every two (2) years of assessment.

5

Condition:

Total deposit in the year 2025 minus total withdrawals in the year 2025

e-B YA 2025 : Relief

- 1
- 2
- 3
- 4
- 5

CHILD

Click to fill


Click 'Click to Fill' to enter child details, if applicable

<input type="text"/>	.00
<input type="text"/>	.00
<input type="text"/>	.00

The following screen will appear when you click the 'Click to Fill' button. Proceed to fill in all required information

CHILD

info

Please click  to save the inserted information

No.	Category	Name / Identification No.	Deduction / Eligibility Information
	<input type="text" value="-- Please Select --"/>	<input type="text" value="Full Name as per Identity Card or Passport"/> <input type="text" value="-- Please Select --"/> <small>Limited to 12 characters only</small>	Deduction <input type="text" value="-- Please Select --"/> Eligibility <input type="text" value="-- Please Select --"/> Total <input type="text" value="0"/>



100% Eligibility – This field is to be completed by an individual who qualifies for the full child relief.

50% Eligibility – This field is to be completed by an individual (not jointly assessed with another individual) who qualifies for the child relief, where payments have been made by that individual and another individual for the same child, and each individual is entitled to claim half of the allowable relief for the payments made.

Once completed, click the 'Next' button

Next

e-BYA 2025 : Relief

- 2
- 3
- 4
- 5

Life insurance and EPF

- Life insurance premium for self /spouse or contribution to EPF (Voluntary)

Restricted to 3,000

 .00

- Contribution to EPF (voluntary or compulsory) / approved scheme

Restricted to 4,000

 .00

TOTAL

Restricted to 7,000

 .00

Private retirement scheme and deferred annuity

1

info

Restricted to 3,000

 .00

Education and medical insurance for for self, spouse or child

Restricted to 4,000

 .00

Contribution to the Social Security Organization (SOCSO) according to Employees Social Security Act 1969 or Employment Insurance System Act 2017

Restricted to 350

 .00

- Payment of installation, rental, purchase including hire-purchase of equipment or subscription for use of electric vehicle charging facility for own vehicle (Not for business use)

- Purchase of food waste compost machine for the household purpose (Deduction allowed once in every 3 years of assessment)

Restricted to 2,500

 .00

Interest expended for the purchase of the first residential property to be occupied as place of residence and limited to only one unit

2

info

1

Tax relief not exceeding RM3,000 is allowed for contributions made to a Private Retirement Scheme approved by the Securities Commission and for deferred annuity payments. This relief is effective from Year of Assessment 2012 until Year of Assessment 2025

2

The sale and purchase agreement must be executed between 1 January 2025 and 31 December 2027

-

Price of residential property is not more than RM500,000

Price of residential property is more than RM500,000 but not more than RM750,000

Rebate / Tax Deduction

REBATE / TAX DEDUCTIONS / TAX RELIEF

Departure levy for umrah travel / religious travel for other religions

1

info

(Restricted to 2 trips in a lifetime)

Number of trips

-- Please Select --

-- Please Select --

Zakat and fitrah

Click 'HK-6' to open the tax deduction details under Section 110 (Others), if applicable.



HK-6

Section 110 tax deduction (others)

Section 132 tax relief

HK-8

Section 133 tax relief

HK-9

TOTAL

2

info

Levy Relief Conditions

- (i) Restricted to two (2) trips in a lifetime.
- (ii) Paid by a taxpayer departing Malaysia for Umrah travel or religious travel for other religions.
- (iii) Applicable to air transportation where levy charges are imposed on the ticket or any document issued by the operator.
- (iv) Eligibility Requirements
 - a) Boarding pass; and
 - b) In the case of:
 - Umrah – a copy of the visa issued by the Embassy of Saudi Arabia; or
 - Other religious pilgrimage – written verification from a religious body recognised by the Committee for the Promotion of Inter-Religious Understanding and Harmony Among Adherents, Department of National Unity and Integration, Prime Minister's Department.

Next

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Section 132 – Tax Relief

Tax relief in respect of income brought into Malaysia on which tax has been charged in the country of origin, where the country has an Avoidance of Double Taxation Agreement (DTA) with Malaysia.

Section 133 – Tax Relief

Tax relief in respect of income brought into Malaysia on which tax has been charged in the country of origin, where the country does not have an Avoidance of Double Taxation Agreement (DTA) with Malaysia.

Rebate

1 INDIVIDUAL/SPOUSE REBATE

- Individual rebate : RM400
- Additional spouse rebate : RM400 (if spouse has no income)
- **Eligibility Condition:**
Chargeable income not exceeding RM35,000 per year.

2 ZAKAT REBATE

- Zakat or fitrah payments are limited to the amount of tax payable.

3 LEVY REBATE

Levy relief for Umrah travel or travel for religious purposes of other religions, limited to two (2) trips in a lifetime.

COUNTRY/CLASS	ASEAN COUNTRIES		NON ASEAN COUNTRIES	
	Economy Class	Non-economy class	Economy Class	Non-economy class
Rate of levy relief	RM8	RM50	RM20	RM150


e-B YA 2025 : Tax Deduction Under Section 110

RETURN FORM OF AN INDIVIDUAL
RESIDENT WHO CARRIES ON BUSINESS
UNDER SECTION 77 OF THE INCOME TAX ACT 1967
This form is prescribed under Section 152 of the Income Tax Act 1967



e-B YEAR OF ASSESSMENT 2025

BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2025 : RM 684,700.00

HK-6 : TAX DEDUCTION UNDER SECTION 110 (OTHERS)

Please click  to save the inserted information

List of interest / royalty income subject to the provision under section 109 ITA 1967; section 4A income subject to the provision under section 109B ITA 1967; income from trust bodies as per CP30A and other relevant income

No.	Type of HK-6	Income type	Name of payer / Trust body	Gross income (RM)	Tax deducted (RM)	Date of payment	Receipt no.	
	SELF	<input type="text" value="-- Please Select --"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="dd/mm/yyyy"/>	<input type="text"/>	 

Total tax deducted / credit claimed under Section 110	Total gross income from interest	Total gross income from royalties	Total gross income under section 4A	Total income from trust bodies	Total gross income from other sources
<input type="text" value=".00"/>	<input type="text" value=".00"/>	<input type="text" value=".00"/>	<input type="text" value=".00"/>	<input type="text" value=".00"/>	<input type="text" value=".00"/>

Next

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The following is the HK-6 display (Working Sheet 6). Enter the required information, if applicable

e-BYA 202: Summary

SUMMARY

1	Total income				2,530,000	
2	LESS Total relief				9,000	
3	CHARGEABLE INCOME					2,521,000
4	INCOME TAX COMPUTATION					
5	Chargeable income subject to Part I of Schedule 1					
	Tax on the first	2,000,000			528,400.00	
	Tax on the balance	521,000	At rate	30 %	156,300.00	
	TOTAL INCOME TAX					684,700.00
	Tax rebate for individual				0	
	Tax rebate for husband / wife				0	
	Zakat and fitrah				0.00	
	Departure levy for umrah travel / religious travel for other religions				0	
	LESS (Restricted to total income tax)					0.00
	TOTAL TAX CHARGED					684,700.00
	LESS Total tax deduction (Section 110) and relief (Section 132 and 133)					0.00
	TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2025					684,700.00
	MTD / Section 107D / Self installment / CP500 payment made for the year 2025 – SELF and HUSBAND / WIFE for joint assessment					0.00
	BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2025					684,700.00

Finally, tax is computed based on the income reported and the tax reliefs claimed.

E Income Tax Rate Schedule for YA 2025

Rate %	Computation (RM)	Tax (RM)	Category	Chargeable income bracket
0	First 5,000	0	A	0 - 5,000
1	First 5,000 Next 15,000	0 150	B	5,001 - 20,000
3	First 20,000 Next 15,000	150 450	C	20,001 - 35,000
6	First 35,000 Next 15,000	600 900	D	35,001 - 50,000
11	First 50,000 Next 20,000	1,500 2,200	E	50,001 - 70,000
19	First 70,000 Next 30,000	3,700 5,700	F	70,001 - 100,000
25	First 100,000 Next 300,000	9,400 75,000	G	100,001 - 400,000
26	First 400,00 Next 200,000	84,400 52,000	H	400,001 - 600,000
28	First 600,000 Next 1,400,000	136,400 392,000	I	600,001 - 2,000,000
30	First 2,000,000 Every ringgit thereafter.	528,400	J	Melebihi 2,000,000



NON-RESIDENT

The tax rate for non-resident individuals is 30%, regardless of the individual's income bracket.

e-B YA 2025 : Declaration



BM

Logout

Name : BAZLI BIN SALLEH (IG 10653832020)

RETURN FORM OF AN INDIVIDUAL

RESIDENT WHO CARRIES ON BUSINESS
UNDER SECTION 77 OF THE INCOME TAX ACT 1967
This form is prescribed under Section 152 of the Income Tax Act 1967

e-B YEAR OF ASSESSMENT 2025

BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2025 : RM 684,700.00

DECLARATION

I, **BAZLI BIN SALLEH**
Identification no. **630303025763** Date **29-04-2026**

hereby declare that the information regarding the income and claim for deductions and reliefs given by me in this return form is true, correct and complete.

You are fully responsible for the return furnished or information declared. Penalty will be imposed for any incorrect return or incorrect information given.
Records and documents used in the calculation of tax must be kept for 7 years for LHDNM reference.

[IMPORTANT REMINDER](#) [Print Draft](#)

You have declared a total income of RM2,530,000.
(TWO MILLION FIVE HUNDRED THIRTY THOUSAND RINGGIT MALAYSIA)

If the reported income amount is CORRECT, please click Agree to proceed with the submission of this form.
If the amount is INCORRECT, please edit the reported statutory employment [income](#)

Agree

[Sign and Submit](#)

Review of e-B Confirmation

**Form Submitted
Successfully**



CONFIRMATION OF RECEIPT OF e-FILING FOR YEAR OF ASSESSMENT 2025

Reference Number	B 83
BRN	2125000031277001
Name	SAID BIN ABDULLAH BIN HUSSIAN BIN HARHARAH
Tax Identification Number (TIN)	IG 11573649020
Identification Number	0090193H
Total Income	RM 294,800
Revised Income	RM 285,800
Total Tax Chargeable	RM 55,850.00
TAX PAYABLE FOR YEAR OF ASSESSMENT 2024	RM 48,569.62
PCB Payment / Tax Deducted from Remuneration / Employee's Share of CP500 for the year 2024 – MYSELF and SPOUSE / HUSBAND and WIFE if filing jointly	RM 3,661.00
BALANCE OF TAX PAYABLE FOR YEAR OF ASSESSMENT 2025	RM 44,908.62
Declaration Signed By	DUMMY TAXPAYER
e-Filing Receipt Number	010000000012026
Company Name	DUMMY
Agent Name	DUMMY TAX AGENT
IP Address	172.20.253.15
Date And Time	02 Mar 2025 12:31:29

ByrHASiL

Thank you for using e-Filing with HASiL.

Print Confirmation

Print e-BE

CP500 Instalment

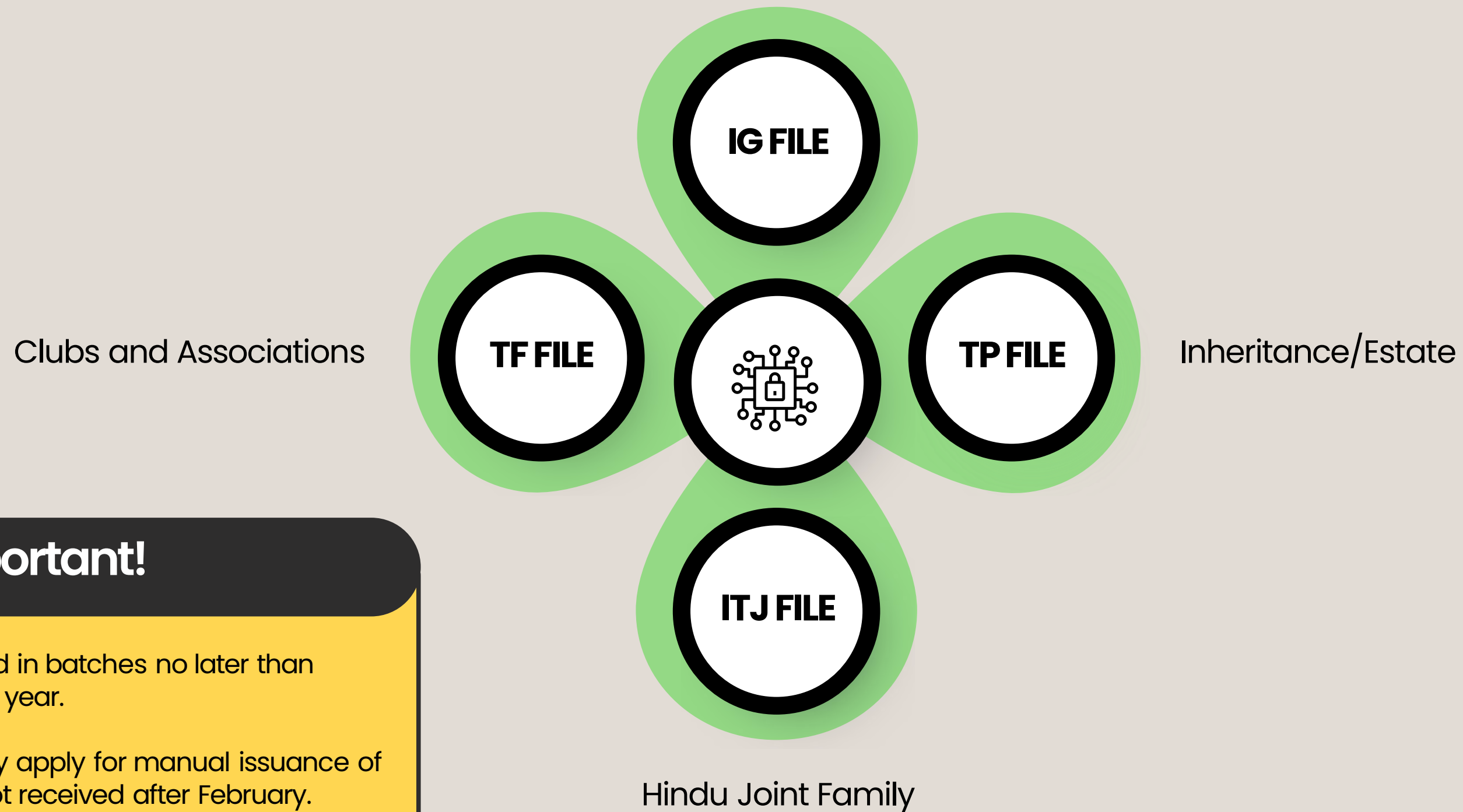
CP500 Instalment Payment Notice

CP500 INSTALMENT PAYMENT NOTICE

- Advance payments for sources of income other than employment, such as business, rental and royalty income.
- The minimum CP500 amount is RM300.00
- Six (6) instalments per year are issued by HASiL.
- Bi-monthly instalment payments commence in March each year.
- Taxpayers are given a period of 30 days from the due date to settle the instalments.
- Does not include employment income, as it is subject to Monthly Tax Deduction (MTD) (Potongan Cukai Berjadual, PCB).

HASiL's Estimation on Individuals with Business Income

HASiL's Estimation on Individuals
with Business Income



Important!

CP500 is issued in batches no later than February each year.

Taxpayers may apply for manual issuance of CP500 if it is not received after February.

 **Example of Instalment Schedule for the Year of Assessment 2025**

TAX ESTIMATE: RM		1,000.00
INSTALLMENT SCHEDULE		
INSTALLMENT NO.	PAYMENT DUE DATE	AMOUNT (RM)
FIRST	01.03.2025	180.00
SECOND	01.05.2025	180.00
THIRD	01.07.2025	180.00
FOURTH	01.09.2025	180.00
FIFTH	01.11.2025	180.00
SIXTH	01.01.2026	100.00
TOTAL		1,000.00

The due date falls on the first day of each instalment month, and payment must be made within 30 days from the due date.



CP500 Penalty – Section 107B

✿ S107B(3)

Situation : Unpaid Instalments

Failure to pay within 30 days after the due date?

✿ A 10% penalty will be imposed

➔ On the outstanding instalment amount

✿ S107B(4)

Situation: Underestimation of Income

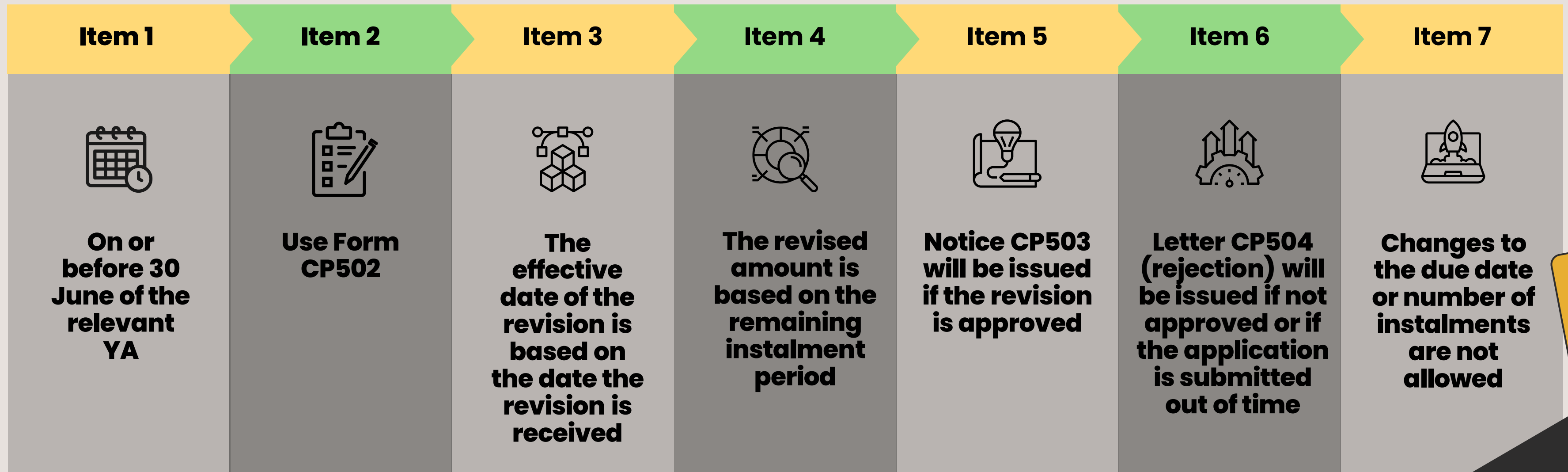
Is the actual tax significantly higher than the instalments?

If the difference > 30%

✿ A 10% penalty will be imposed

➔ On the excess amount exceeding 30% only

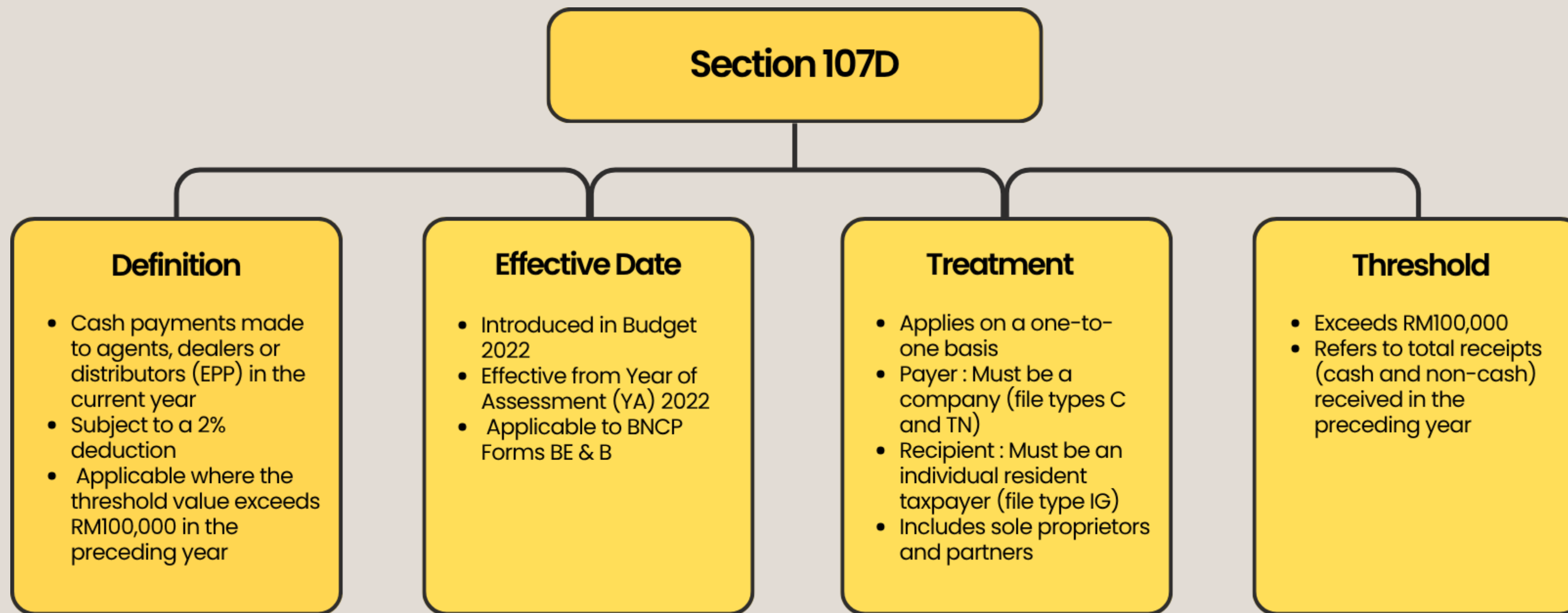
Application for Revision of CP500




***Second revision allowed on or before 31 October effective from YA 2023**

Section 107D ITA 1967

Section 107D




Section 107D – Media Statement and Form CP58



• FOR IMMEDIATE RELEASE

MEDIA STATEMENT



HASIL/2022/01/12 – 04

IMPLEMENTATION OF 2% TAX DEDUCTION ON PAYMENTS MADE BY PAYING COMPANIES TO AGENTS, DEALERS OR DISTRIBUTORS UNDER BUDGET 2022

1. The Government through Budget 2022 has introduced a new section 107D of the Income Tax Act 1967 (ITA 1967) with effect from 1 January 2022. Through the introduction of this new section, every paying company is required to deduct tax at the rate of two per cent (2%) and remit the deducted amount to the Director General of Inland Revenue (DGIR) on every cash payment made to agents, dealers or distributors.

CP38 (Pin. 1/2022)

INCENTIVE PAYMENTS IN THE FORM OF NON-CASH WAGES OTHER THAN WAGES PAYABLE TO AGENTS, DEALERS OR DISTRIBUTORS EXCEEDING THE VALUE THRESHOLD UNDER SECTION 83A OF THE INCOME TAX ACT 1967 AND CASH PAYMENTS MADE TO AGENTS, DEALERS OR DISTRIBUTORS SUBJECT TO TAX DEDUCTION UNDER SECTION 107D OF THE INCOME TAX ACT 1967

This form is prescribed under section 152 of the Income Tax Act 1967

YEAR OF PAYMENT ENDING 31 DECEMBER
(FOR THE YEAR ENDED 31 DECEMBER)

PART A: PARTICULARS OF PAYING COMPANY

1. Name
2. Address
3. Income Tax Reference No.
4. File Type (Please tick / Please \checkmark) C TN

PART B: PARTICULARS OF RECIPIENT (AGENT / DEALER / DISTRIBUTOR)

Note: Information with an asterisk (*) is mandatory. Recipient's particulars are mandatory to be completely filled up.

1. Name *
2. Address *
3. Income Tax Reference No. / Identification No. / Passport No. * (For non-resident individual / foreign company / foreign partnerships) / Police No. (For Sabah / Sarawak)
4. File Type (Please tick / Please \checkmark) IG OG / OP / SG / TJ / TP / TF / TE
5. Resident Status (Please tick / Please \checkmark) 1 = Yes / Yes 2 = No / No

PART C: DETAILS OF INCENTIVE PAYMENTS / PARTICULARS OF INCENTIVE PAYMENT

1. Value of incentive payments in the form of non-cash wages (Commission / Bonus / Allowance / Others) RM
(Do not attach / Please specify)
2. Value of cash payments made (Commission / Bonus) RM
 (b) Salary / Wages RM
 (c) Rental / Rent RM
 (d) Payment for the provision of services / Fee / Fixed package RM
 (e) Others (Please specify / Please specify) RM
 TOTAL AMOUNT (A1 + A2) RM
3. Amount of tax deduction under section 107D of the Income Tax Act 1967 (2% x Amount A2) RM

PART D: DECLARATION BY PAYING COMPANY

I / We,

Income Tax Reference No. / Identification No. / Passport No. *
(For non-resident individual / foreign company / foreign partnerships) / Police No. (For Sabah / Sarawak)

hereby declare that the information given in this form is true, correct and complete.

I / We are aware that under section 113 of the Income Tax Act 1967, any person who makes a statement in any return, form, declaration, account, report or other document verified by him, which he knows to be false in any material particular, shall be guilty of an offence and upon conviction shall be liable to a fine not exceeding RM20,000 or to imprisonment for a term not exceeding 6 months or to both.

Date

DD MM YYYY

Remittance of Payment

within 30 days after payment is made to EPP

Failure to remit payment?

- The expense claim is not allowable under Section 39(1)(s), ITA 1967

Late remittance of payment?

- 10% increase on the amount not remitted
- Concession: No increase imposed for YA 2022

Responsibility



Income Reporting

- The total threshold amount from the preceding year is chargeable to tax.
- Non-employment income must be reported in the BNCP for the current year for the application of the 2% deduction

Penalty

Offences Relating to Tax Return Form

1 Late Submission / Failure to Submit

<p>Subsection 112(3)</p>	<p>A taxpayer who fails to furnish a return form within the prescribed period, and no prosecution is instituted, may be liable to a penalty of up to three (3) times the amount of tax.</p>
---------------------------------	---

2 Failure to Report Income Accurately

<p>Subsection 113(2)</p>	<p>Where there is any understatement or omission of any income arising from a failure to make a full and true disclosure in the return, and no prosecution is instituted, a penalty may be imposed equivalent to the amount of tax undercharged. In other words, the IRBM may impose a penalty of up to 100%.</p>
---------------------------------	---

Penalty

PENALTY will be **IMPOSED** based on:
The period after the prescribed due date/
extended time allowed

PENALTY will be **CALCULATED**:
Based on the amount of tax payable

<p>Up to 12 months</p> <p>15%</p>	<p>More than 12 months up to 24 months</p> <p>30%</p>	<p>More than 24 months</p> <p>45%</p>
--	--	--

Payment Method: e-107D

Online

Payment via MyTax:

<https://mytax.hasil.gov.my>

Through e-107D after
generating the Bill Number

Official Portal

Payment via ByrHASiL :

https://byrhasil.hasil.gov.my/HITS_EP

by entering the Bill Number generated
via e-107D



Compliance

- CP500 compliance and the 2% deduction are two distinct payments.
- If the 2% deduction is imposed on the same income, the taxpayer may apply to revise or cancel the CP500 instalment schedule within the prescribed period.

Late Payment / Failure to Pay Tax

1 CP500 Instalment Payment

Taxpayers who fail to comply with the instruction to pay CP500 / CP503 instalments may be subject to a 10% tax increase under subsection 107B(3) of the ACP. The said tax increase may be imposed if the taxpayer fails to make any instalment payment under CP500 / CP503 within 30 days from the payment due date.

2 Tax Payment

Tax not paid by 30 June / 15 July

(Cases of individuals with a business source or other non-employment income) in the following Year of Assessment

THE INCREASE will be **IMPOSED**
based on the period after the
prescribed due date / extended
time allowed as follows:

10% increase
on the amount of
tax payable

e-Filing Amendment Procedure

Amendments within the submission period of the income tax return form / e-Filing

TYPES OF AMENDMENT	AMENDMENT METHOD		SUBMISSION PERIOD
<p><u>Amendments Involving Reduction of Tax</u></p> <ol style="list-style-type: none"> Overstated income reported Underclaimed tax relief Underclaimed tax rebate Underclaimed donations / contributions Underclaimed capital allowance (e-B) Underclaimed expenses (e-B) 	<ol style="list-style-type: none"> Individuals Not Carrying on Business – File Form BE 	<p>Online:</p> <ol style="list-style-type: none"> Via e-Amendment Application for BE Upload supporting documents related to the amendment 	<p>Beginning 1 April each year</p>
	<ol style="list-style-type: none"> Individuals Carrying on Business – File Form B Individuals Not Carrying on Business – File Form BE 	<p>Manual appeal at the Individual Tax File Branch:</p> <ol style="list-style-type: none"> Amendment appeal letter Copy of the BNCP that has been submitted Supporting documents for income received / derived Supporting documents for all reliefs and rebates claimed 	<p>Amendment applications may be submitted before or on the due date for submission of the Tax Return Form</p>
<p><u>Amendments Involving Increase of Tax</u></p> <ol style="list-style-type: none"> Underreported / unreported income Overclaimed tax relief Overclaimed tax rebate Overclaimed donations / contributions Overclaimed capital allowance (e-B) Overclaimed expenses (e-B) 	<p>All individuals</p>	<p>Manual appeal at the Individual Tax File Branch with the following documents:</p> <ol style="list-style-type: none"> Amendment appeal letter Copy of the BNCP that has been submitted Supporting documents for income received / derived Supporting documents for all reliefs and rebates claimed 	<p>Amendment applications may be submitted before or on the due date for submission of the Tax Return Form</p>

Amendments beyond the submission period of the income tax return form / e-Filing

TYPES OF AMENDMENT	AMENDMENT METHOD		SUBMISSION PERIOD
<p><u>Amendments Involving Reduction of Tax</u></p> <ol style="list-style-type: none"> 1. Overstated income reported 2. Underclaimed tax relief 3. Underclaimed tax rebate 4. Underclaimed donations / contributions 5. Underclaimed capital allowance(e-B) Underclaimed expenses (e-B) 	All individuals	<p>Manual appeal at the Individual Tax File Branch:</p> <ol style="list-style-type: none"> 1. Amendment appeal letter 2. Copy of the BNCP that has been submitted 3. Supporting documents for income received / derived 4. Supporting documents for all reliefs and rebates claimed 	<p>Amendment applications may be submitted at any time after the due date for submission of the Tax Return Form 1 April each year</p>
<p><u>Amendments Involving Increase of Tax</u></p> <ol style="list-style-type: none"> 1. Underreported / unreported income 2. Overclaimed tax relief 3. Overclaimed tax rebate 4. Overclaimed donations / contributions 5. Overclaimed capital allowance(e-B) 6. Overclaimed expenses (e-B) 	All individuals	<p>Amended Tax Return Form</p> <ol style="list-style-type: none"> 1. Submit to the Individual Tax File Branch <p>Manual appeal at the Individual Tax File Branch:</p> <ol style="list-style-type: none"> 1. Amendment appeal letter 2. Copy of the BNCP that has been submitted 3. Supporting documents for income received / derived 4. Supporting documents for all reliefs and rebates claimed 	<p>Amendments may only be made within 6 months after the due date for submission of the Tax Return Form in accordance with the Income Tax Act 1967</p> <p>Amendment applications may be submitted after the 6-month period from the due date for submission of the Tax Return Form</p>



5
MIN

**QUICK SURVEY ON
THE EFFECTIVENESS
OF HASiL's TAX
EDUCATION AND
AWARENESS PROGRAMME**

SCAN HERE

We would greatly appreciate your feedback on the implementation of the programme to ensure that its quality remains aligned with HASiL's vision and mission.



Thank You



03-8911 1000
Hasil Contact Centre



1-800-88-2747
Special Govt Aid