

DISCOOMVER

IRBM

HASiL

What is HASiL – and who are we?





YOUR PARTNER IN COMPLIANCE

EVERY STEP OF THE WAY

For many individuals, Lembaga Hasil Dalam Negeri Malaysia (HASiL) becomes relevant at **key moments in life** – starting a first job, earning additional income, or beginning a business.

Through education, guidance, and digital services, **HASiL supports taxpayers** of all ages, especially youths, in building good tax practices from the outset.

Understanding HASiL means understanding your role and responsibilities as a **responsible citizen.**





INTRODUCTION

Inland Revenue Board of Malaysia (HASiL) is a key agency under the Ministry of Finance, responsible for administering and collecting the nation's direct taxes.

FORMERLY KNOWN AS: INLAND REVENUE DEPARTMENT

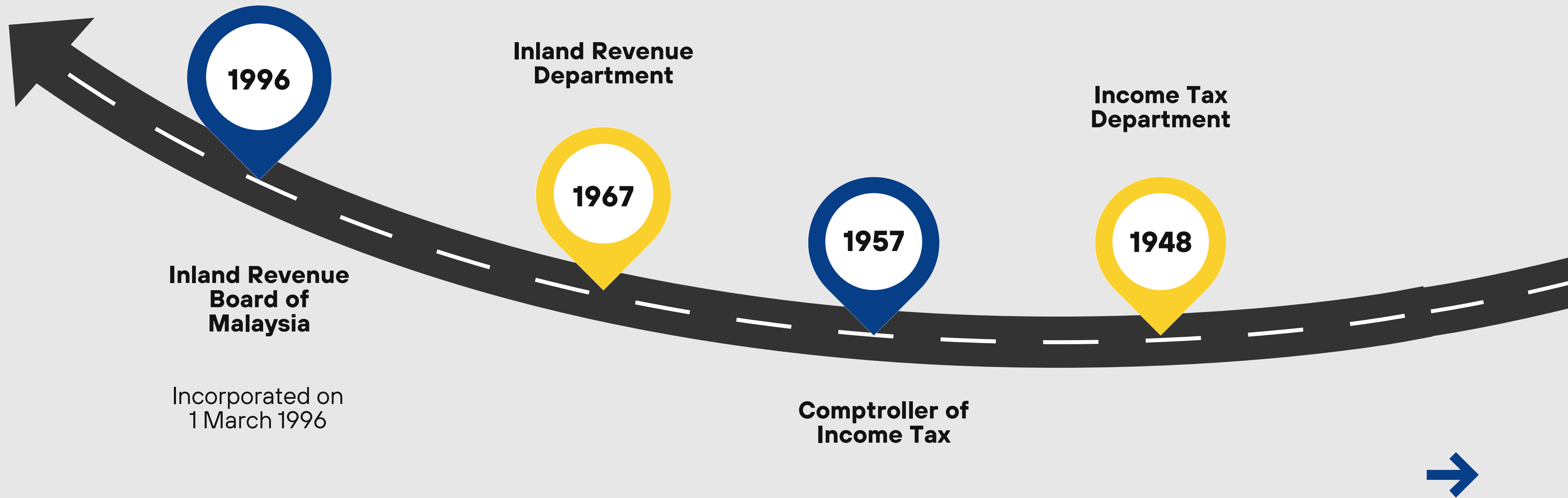
Incorporated on 1 March 1996, and subsequently known as **Lembaga Hasil Dalam Negeri Malaysia (Inland Revenue Board of Malaysia)**

On 6 January 2015, IRBM underwent a transformation and became a Fully Autonomous Statutory Body (Badan Berkanun Diasingkan Saraan – BBDS).

This status grants IRBM autonomy in financial and human resource management.



HISTORY & TRANSFORMATION



PUBLIC TRUST & INSTITUTIONAL GOVERNANCE



VISION

**High-Performing
Tax Administrator**

MISSION

**Enhancing Tax
Administration Performance
Competitiveness in line with
National Aspirations**

DRIVERS OF SUCCESS

Inland Revenue Board of Malaysia (HASiL) ensures that the national tax system is efficiently managed with integrity and in full compliance with the law, supported by strong organisational management and sound governance to drive national development.



ORGANISATIONAL STRATEGIC DIRECTION

HASiL's OBJECTIVE

To Implement an Effective, Fair and Equitable Tax System

HASiL's SLOGAN

Together Towards National Development

QUALITY POLICY

Guided by Integrity, We Are Committed to
Delivering Excellent Service to Our Customers

SERVICE EXCELLENCE MOTTO

Committed to Delivering the Best Service





MINISTRY OF FINANCE

ORGANIZATION CHART MINISTRY OF FINANCE

MINISTER OF FINANCE
YAB DATO' SERI ANWAR BIN IBRAHIM

MINISTER OF FINANCE II
YB SENATOR
DATUK SERI AMIR HAMZAH AZIZAN

DEPUTY MINISTER OF FINANCE
YB LIEW CHIN TONG

DEPARTMENT UNDER MINISTRY OF FINANCE

MALAYSIA TREASURY
SECRETARY GENERAL OF TREASURY
DATUK JOHAN BIN MAHMOOD MERICAN

ROYAL MALAYSIAN CUSTOMS DEPARTMENT
DIRECTOR GENERAL
DATO' HAJI AMRAN BIN HAJI AHMAD

ACCOUNTANT GENERAL'S DEPARTMENT OF MALAYSIA
ACCOUNTANT GENERAL
HAJI NASRAN BINTI OMAR

VALUATION AND PROPERTY SERVICES DEPARTMENT
DIRECTOR GENERAL
Sr ABDUL RAZAK YUSAK

LANGKAWI DEVELOPMENT AUTHORITY
CHIEF EXECUTIVE OFFICER
DATUK SERI HAJI ISKANDAR BIN DATUK HAJI MOHD. KAUS

AGENCY UNDER MINISTRY OF FINANCE

BSN
BANK SIMPANAN NASIONAL
CHIEF EXECUTIVE OFFICER
DATO' JAY KHAIRIL JEREMY ABDULLAH

BURSA MALAYSIA
BURSA MALAYSIA BERHAD
CHIEF EXECUTIVE OFFICER
DATO' FAD'L MOHAMED

THE CENTRAL BANK OF MALAYSIA
GOVERNOR
DATO' SERI ABDUL RASHEED GHAFFOUR

Suruhanjaya Sekuriti Malaysia
SECURITIES COMMISSION MALAYSIA
CHAIRMAN
DATO' MUHAMMAD FAIZ MUHAMMAD AZMI

LPPSA
PUBLIC SECTOR HOME FINANCING BOARD
CHIEF EXECUTIVE OFFICER
MOHD FARID DATO' HAJI NAWAWI

KWAP
RETIREMENT FUND (INCORPORATED)
CHIEF EXECUTIVE OFFICER
VACANT



MALAYSIA DEPOSIT INSURANCE CORPORATION
CHIEF EXECUTIVE OFFICER
RAFIZ AZUAN ABDULLAH



INLAND REVENUE BOARD OF MALAYSIA
CHIEF EXECUTIVE OFFICER
DATUK DR. ABU TARIQ BIN JAMALUDDIN



EMPLOYEES PROVIDENT FUND
CHIEF EXECUTIVE OFFICER
AHMAD ZULQARNAIN ONN

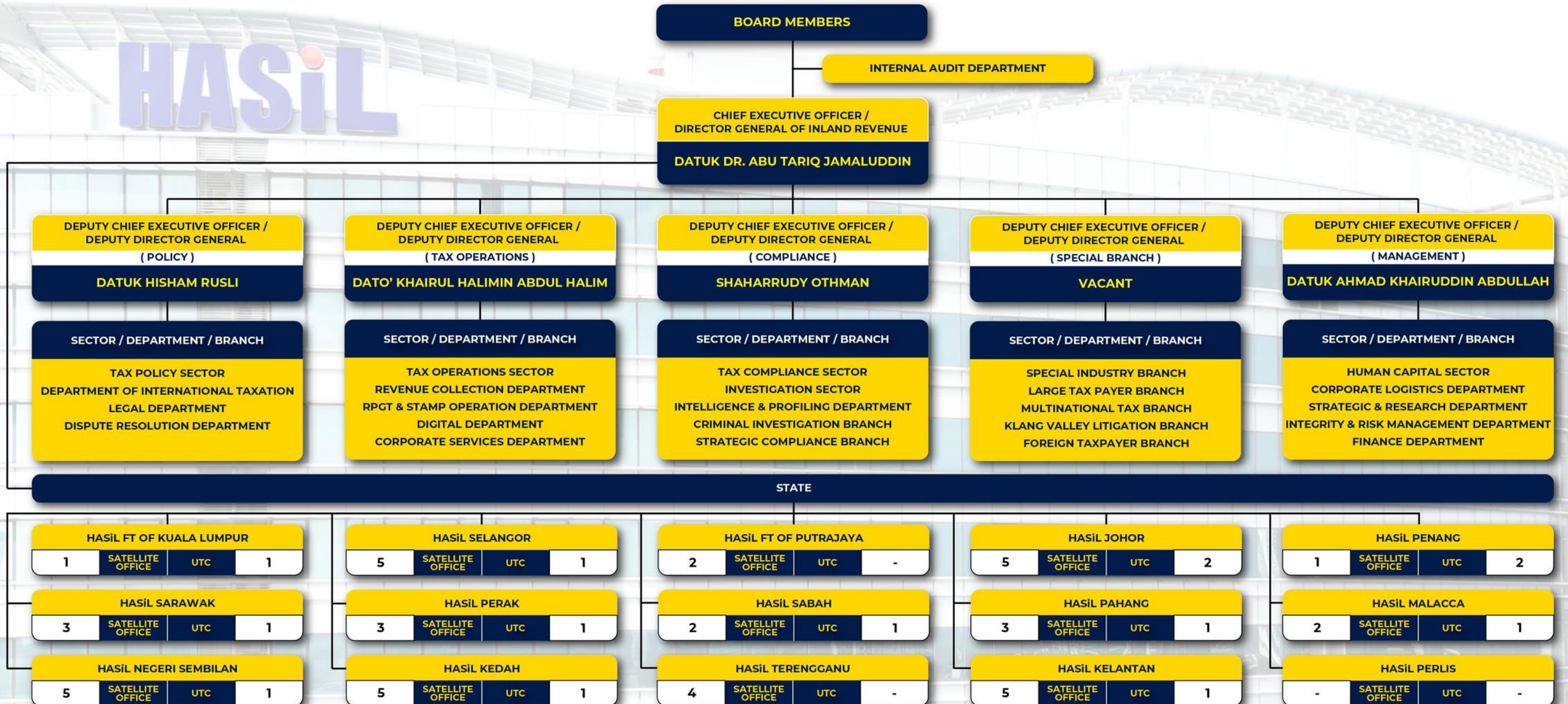


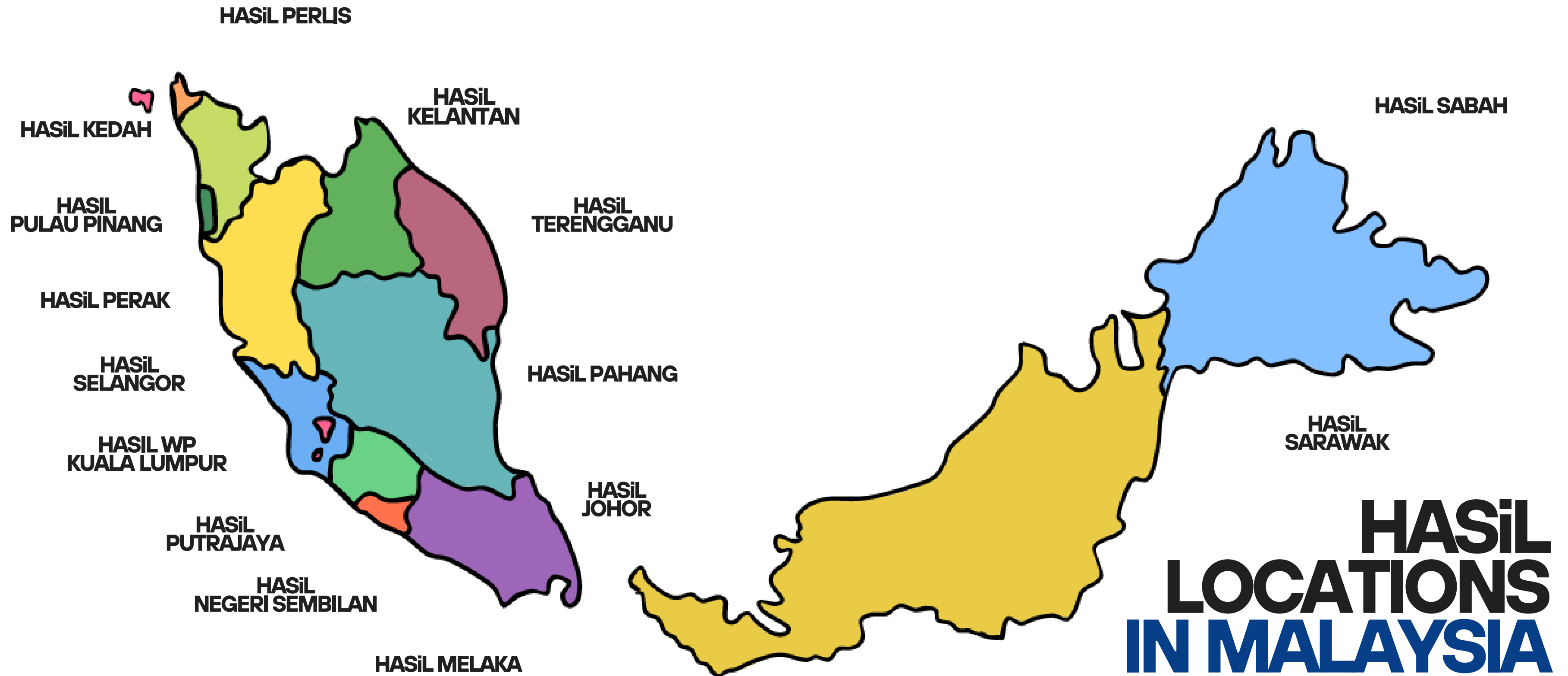
LABUAN FINANCIAL SERVICES AUTHORITY
DIRECTOR GENERAL
AFFENDI BIN RASHDI



MALAYSIA TOTALISATOR BOARD
CHIEF EXECUTIVE OFFICER
NOR HASHIMAH HASHIM

ORGANISATION CHART INLAND REVENUE BOARD OF MALAYSIA





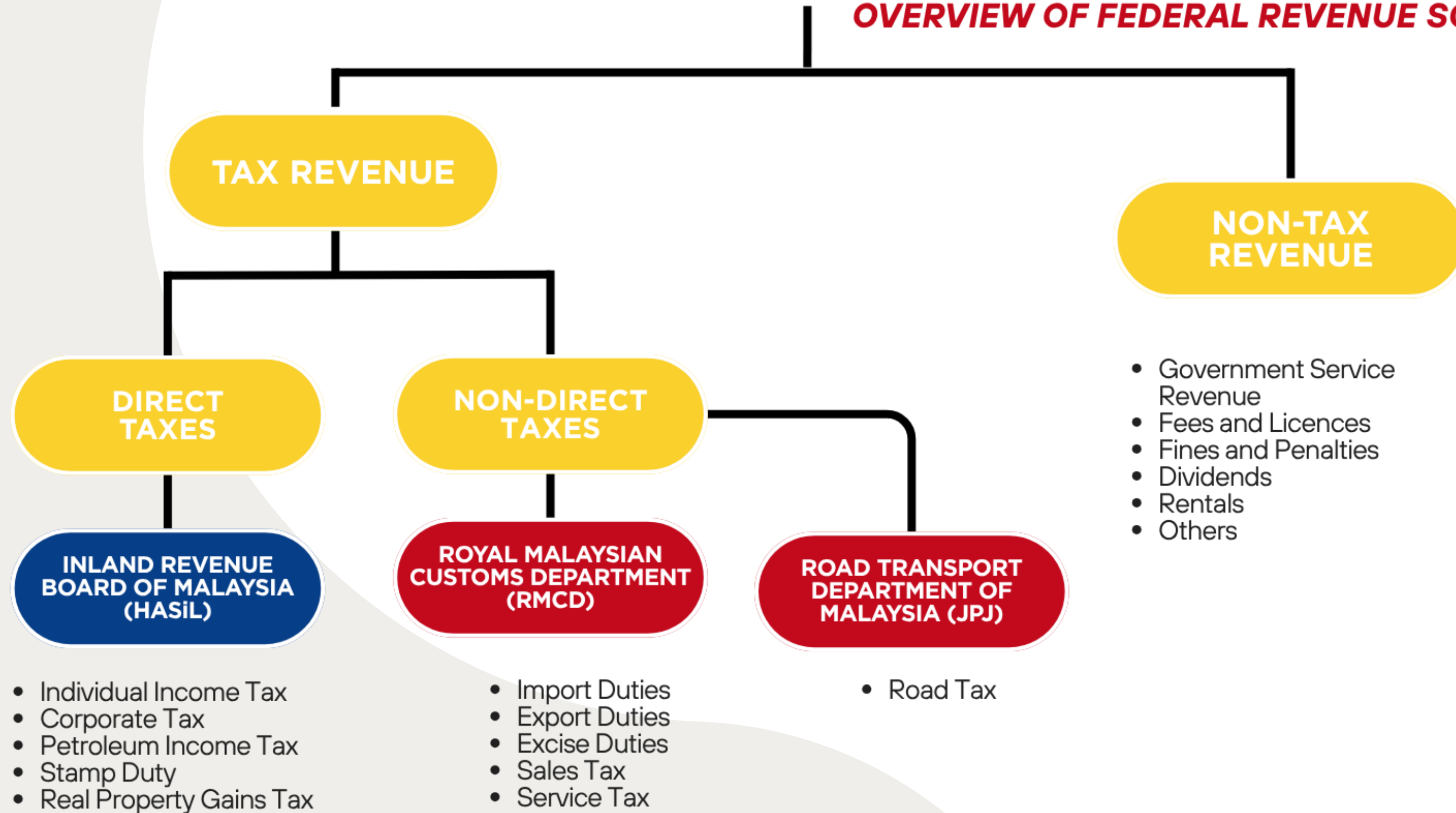
15 STATE OFFICES
45 SATELLITE OFFICES
1 STAMP DUTY OFFICE
14 URBAN TRANSFORMATION CENTRES (UTCS)

WHERE DOES OUR NATION'S REVENUE COME FROM?



FEDERAL GOVERNMENT REVENUE

OVERVIEW OF FEDERAL REVENUE SOURCES



DIRECT TAX COLLECTION

Direct tax collection is a key source of Federal Government revenue, supporting the ongoing financing of public services while contributing to sustainable national development and economic growth.



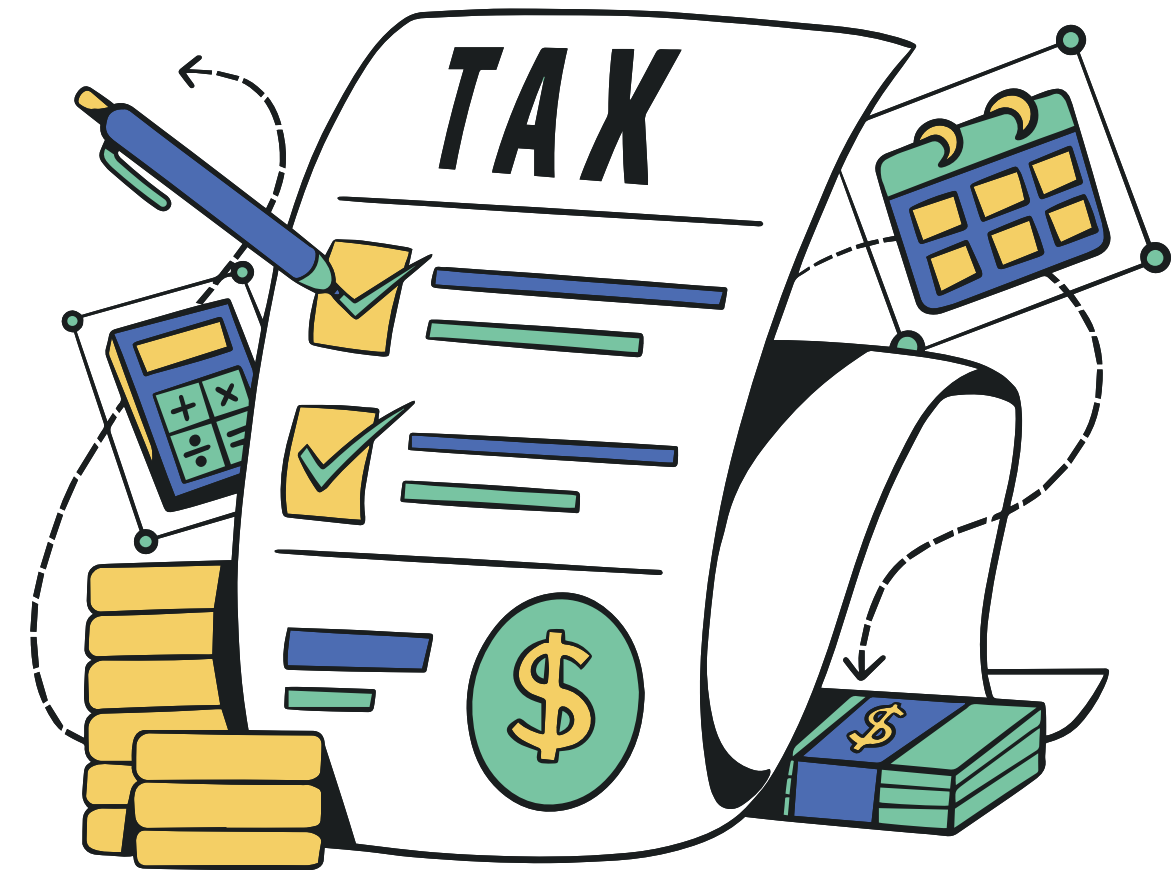
Direct tax collection from 2020 to 2025 recorded consistent growth

+	2019	:	RM 145.07 B
	2020	:	RM 123.09B
	2021	:	RM 144.08B
	2022	:	RM 175.40B
	2023	:	RM 183.34B
	2024	:	RM 184.81 B

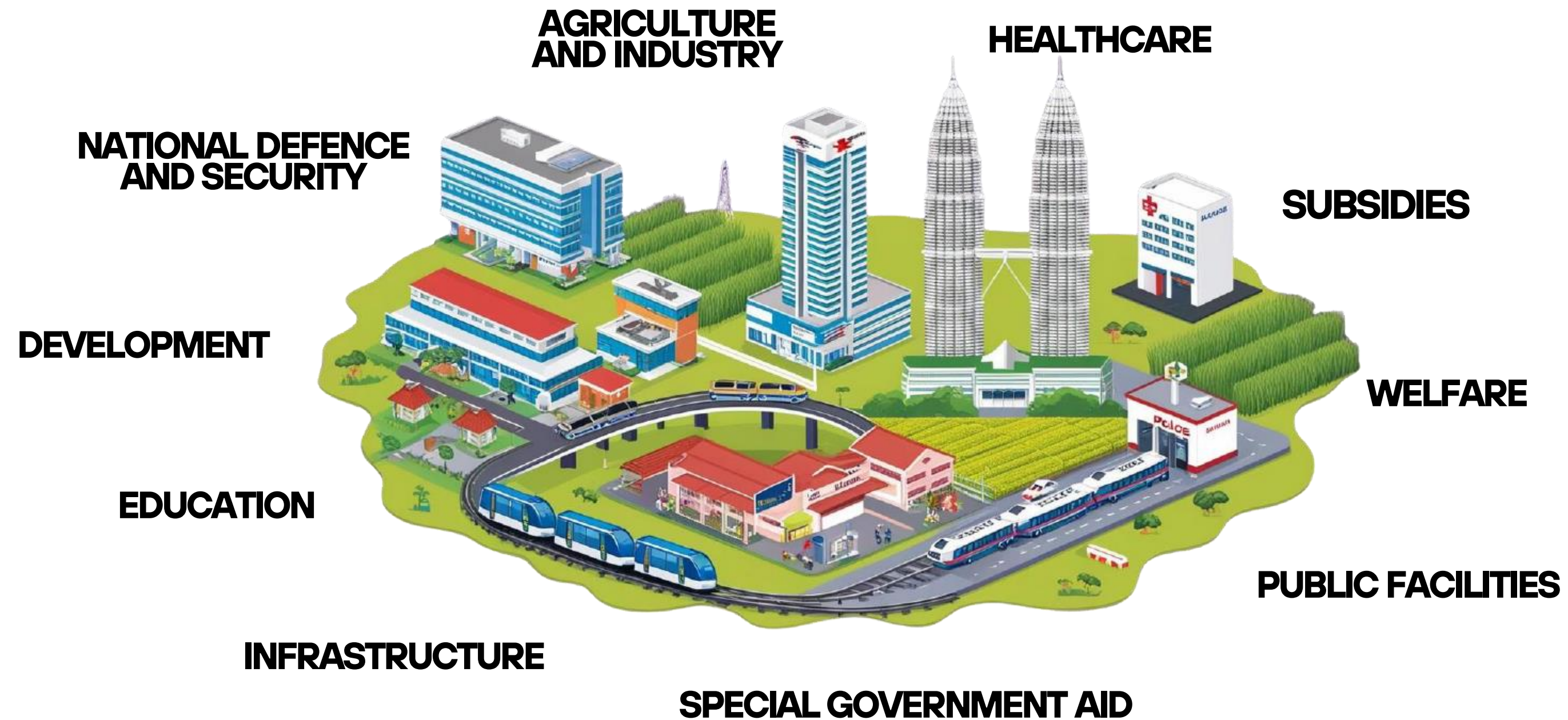
+

DTC OF 2025 :
RM203.99B

WHERE DOES OUR TAX REVENUE GO?



NATIONAL EXPENDITURE COMPRISES OF :



FEDERAL GOVERNMENT BUDGET 2026



**RM419.202
BILLION**

WHERE DOES IT COME FROM?

Individual income tax	(41.5%)
Other direct tax	(19.8%)
Borrowings & use of Government assets	(18.1%)
Indirect tax	(17.4%)
Non-tax revenue	(3.2%)

WHERE IS THE MONEY GOING?

OPERATING EXPENDITURE

Emoluments	(26.1%)
Debt service charges	(13.9%)
Subsidies & social assistance	(11.7%)
Operating expenses	(10.2%)
Supplies & services	(9.6%)
Other charges	(6.8%)
Grants & transfers to State Governments	(2.3%)

DEVELOPMENT EXPENDITURE

Economic	(8.8%)
Social	(6.8%)
Security	(2.8%)
Administration	(0.9%)

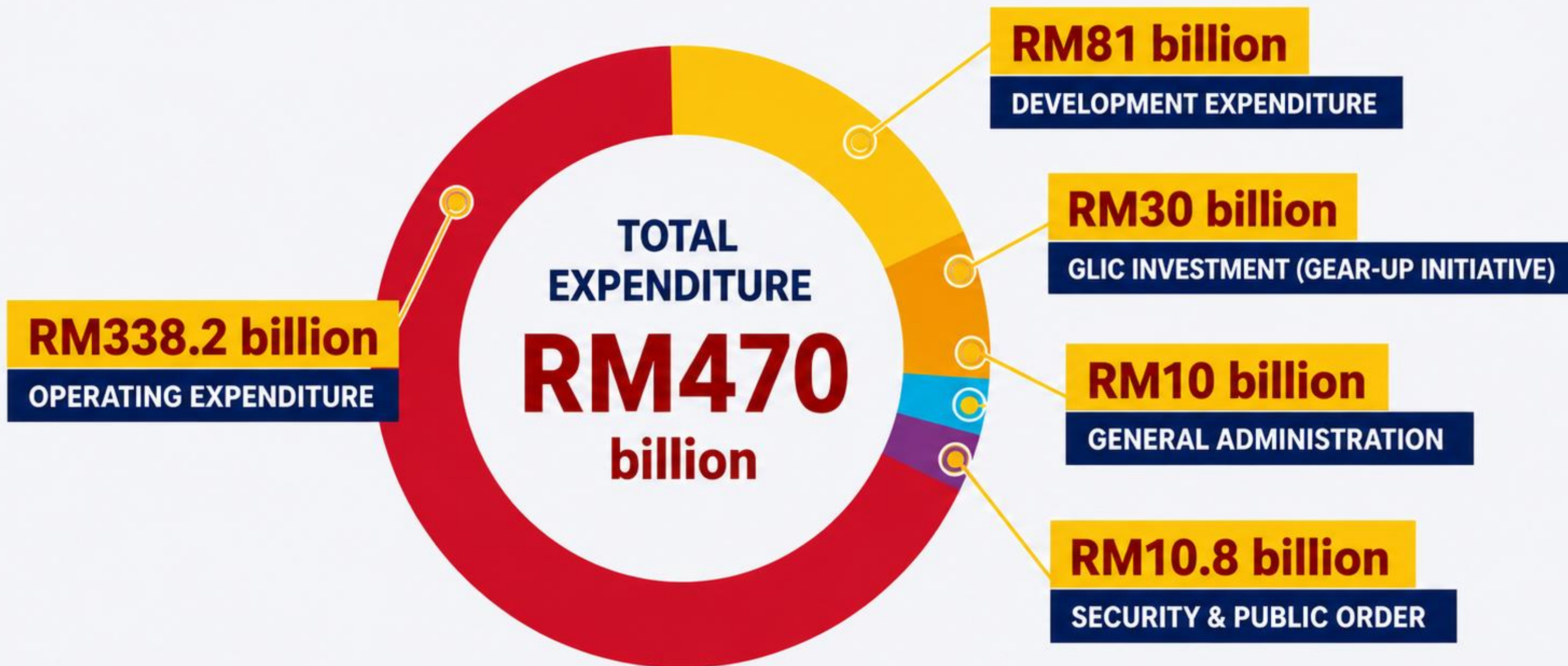
The targeted diesel subsidy in 2024, the RON95 reform, and the rationalisation of electricity tariffs have ensured that high-income groups are not prioritised without compromising assistance to those in need.

Savings achieved have been channelled towards enhancing development for the nation, as well as expanding the reach of health & education, and social assistance.

Minister of Finance,
YB Senator Datuk Seri Anwar Ibrahim,
Fiscal Outlook Review



BUDGET 2026



WHAT IS THE ROLE OF HASiL?

Stigma

HASiL is often perceived as focusing solely on tax collection and enforcement

Reality

HASiL supports national revenue management, tax policy development, and tax cooperation and administration at both national and international levels.



**HASiL's
CORE
ACTIVITY**

**Customer
Service and Tax
Education**

**Assessment
(Income Tax, Real
Property Gains
Tax, Stamp Duty,
Petroleum)**

**Investigation and
Enforcement**

**Compliance
(Audit)**

**Tax
Collection**

**Enforcement
(Investigation
and Compliance
Enforcement)**

ACTS ADMINISTERED BY HASIL

01

STAMP ACT 1949

02

INCOME TAX ACT 1967

03

PETROLEUM
(INCOME TAX) ACT 1967

04

REAL PROPERTY
GAINS TAX ACT 1976

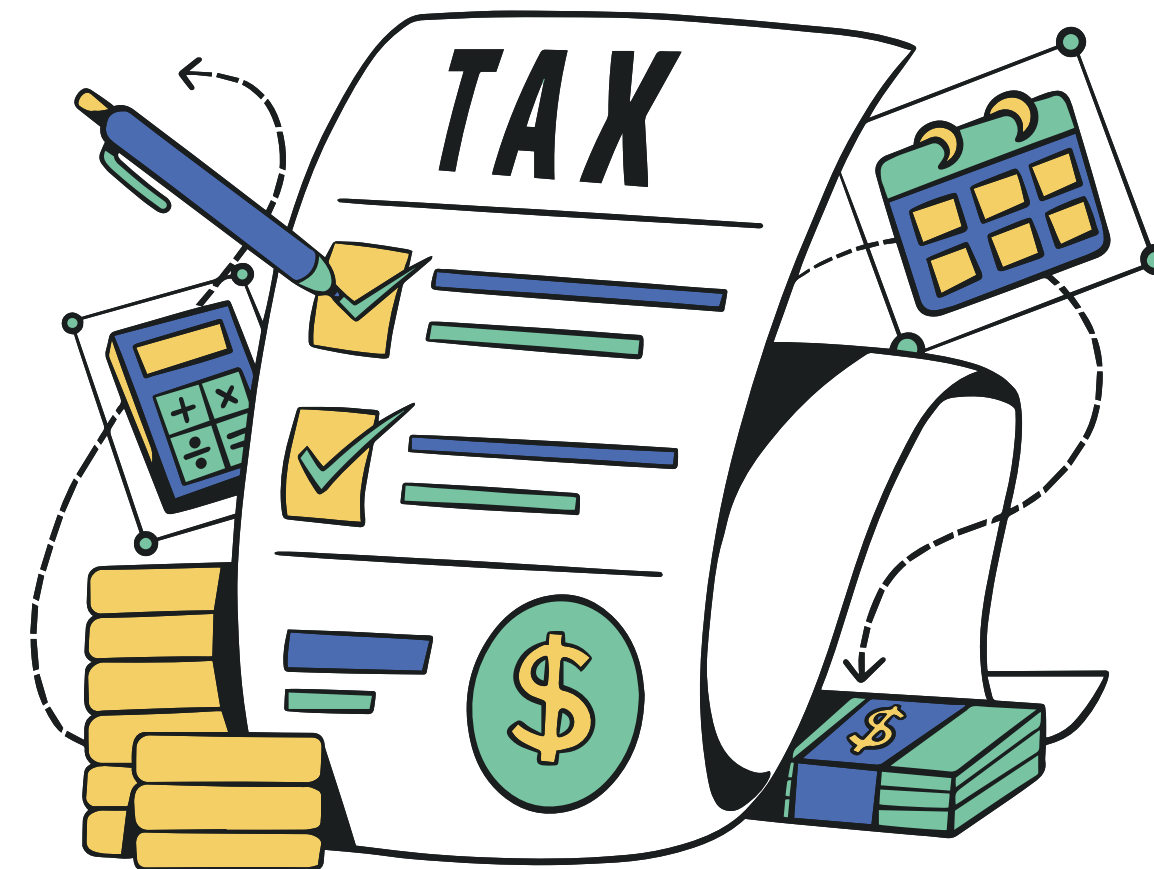
05

PROMOTION OF
INVESTMENTS ACT 1986

05

LABUAN BUSINESS
ACTIVITY TAX ACT 1990

HOW DOES OUR TAX SYSTEM WORK?



EVOLUTION OF OUR COUNTRY'S TAX SYSTEM



PRIOR TO 2001

- Assessed by HASiL
- Processes based on physical documentation
- Focused on verification and issuance of notices of assessment

2001 ONWARDS

- Taxpayers declare their income
- Introduction of the self-assessment concept
- Compliance based on trust and verification



2017 ONWARDS

- Submission of tax returns via e-Filing
- Enhanced automation, integration and efficiency
- Supported by digital systems and analytics

TYPES OF TAXABLE INCOME

Types of Income Chargeable to Tax Under Section 4 of the ITA 1967



Business

Gains or profits from a business, trade, profession or vocation

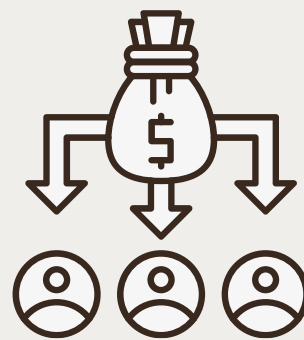
SEC 4(a)



Employment

Salaries, wages, allowances, bonuses and benefits received from an employer

SEC 4(b)



Investment

Income from investments such as dividends, interest on savings, and discounts

SEC 4(c)



Rent/Royalty

Income from the rental of property, royalties from intellectual property, or certain premiums

SEC 4(d)



Pension/Annuity

Pensions, annuities, or other periodic payments received on a regular basis.

SEC 4(e)



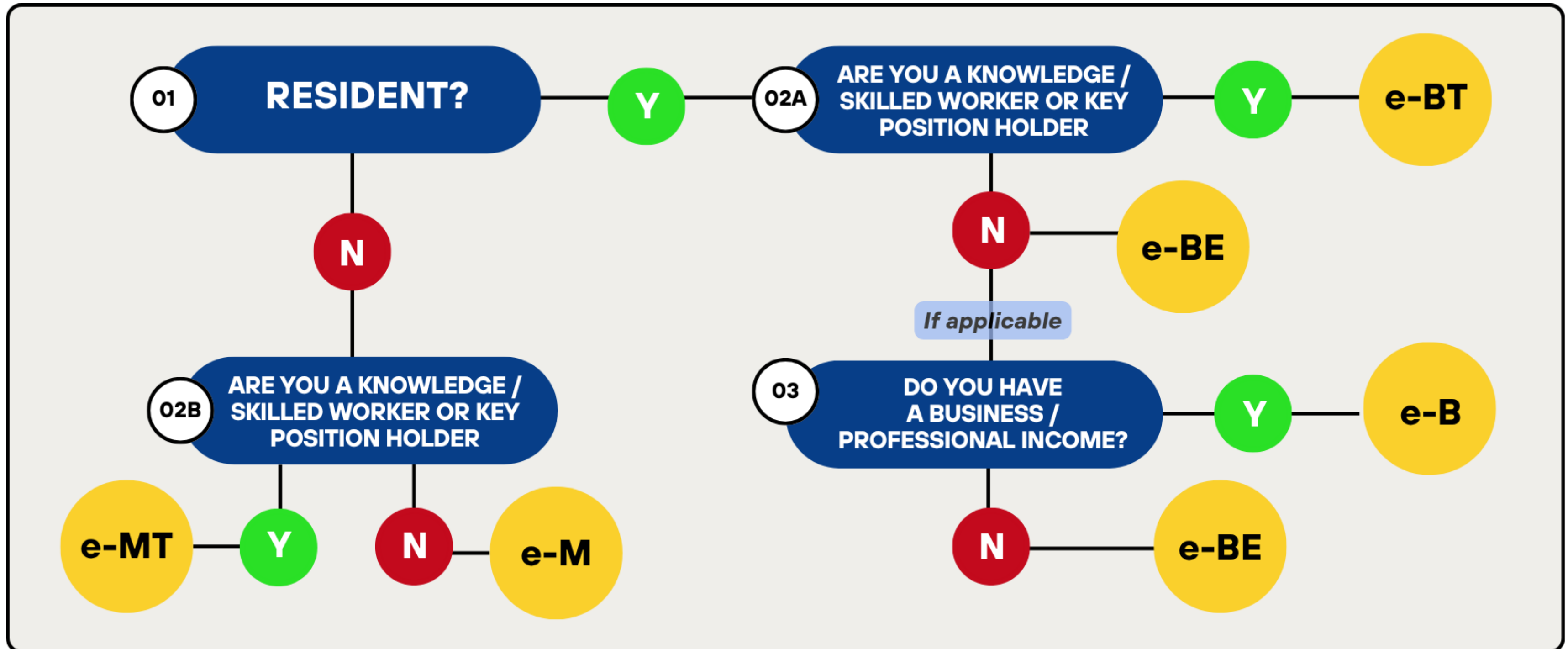
Other Income

Income not falling within the categories under Section 4(a) to 4(e)

SEC 4(f)

WHICH TAX RETURN FORM SHOULD YOU FILE?

Follow the flow below to determine the correct form to submit.



SUMMARY OF TAXPAYER CATEGORIES & TAX RETURN FORMS

TAXPAYER CATEGORY	TAX RETURN FORM	SUBMISSION DEADLINE
<ul style="list-style-type: none"> Resident Individual (Not Carrying on a Business) 	e-BE	30 APRIL
<ul style="list-style-type: none"> Resident Individual (Carrying on a Business) 	e-B	30 JUNE
<ul style="list-style-type: none"> Resident Individual (Knowledge Worker / Skilled Worker / Expatriate Holding a Key Position) 	e-BT	Not Carrying On a Business 30 April 2026
<ul style="list-style-type: none"> Non-Resident Individual 	e-M	Carrying On a Business 30 June 2026
<ul style="list-style-type: none"> Non-Resident Individual (Knowledge / Expert Worker) 	e-MT	

Note: If a resident individual has business income, Form B must be used regardless of occupation or area of expertise.

***HASiL grants a 15-day extension from the filing due date.

INDIVIDUAL INCOME TAX RATES

RESIDENT AND NON RESIDENT

RESIDENT



- Assessed based on **progressive tax rates**
- **Tax rates increase** according to the amount of **chargeable income**
- In accordance with **Schedule 1, Income Tax Act 1967**
- Eligible to claim prescribed **tax reliefs and tax rebates**



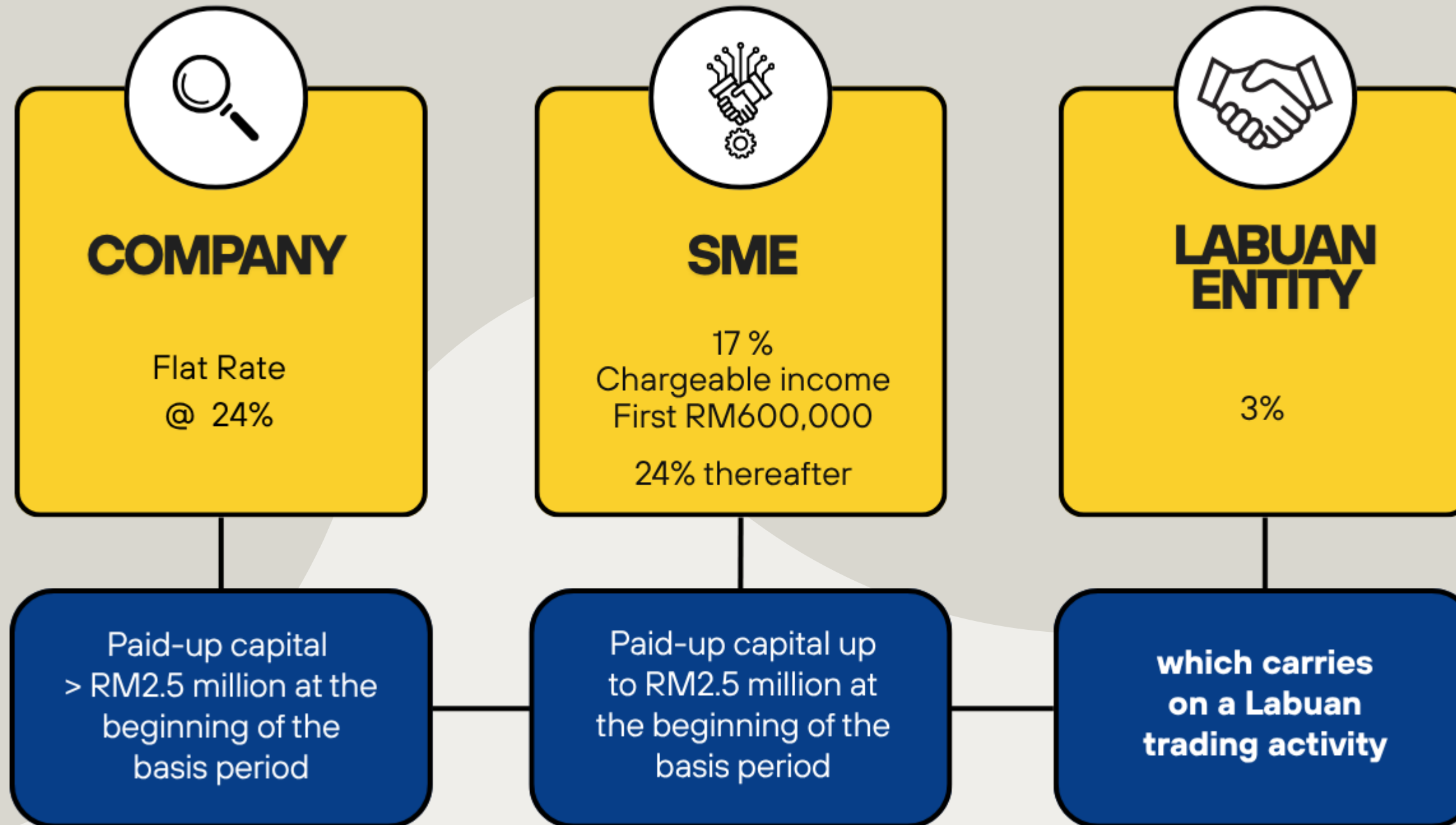
VS

NON RESIDENT

- Assessed at a **fixed tax rate**
- Tax rate: 30%
- Not subject to progressive tax rates
- **Not eligible** to claim certain **tax reliefs**



CORPORATE TAX RATE



Corporate tax rates are subject to the provisions of the applicable law.

HASiL DIGITAL SERVICE GATEWAY

<https://mytax.hasil.gov.my> 🔍



- 01 REGISTRATION OF TAX IDENTIFICATION NUMBER (TIN)
- 02 INFORMATION UPDATE
- 03 APPLICATION FOR EMPLOYERS
- 04 OTHER e-SERVICES
- 05 PIN NUMBER APPLICATION
- 06 TAX PAYMENT
- 07 AMENDMENT APPLICATION
- 08 SUBMISSION OF TAX RETURNS, SUPPORTING DOCUMENTS AND INSTRUMENTS

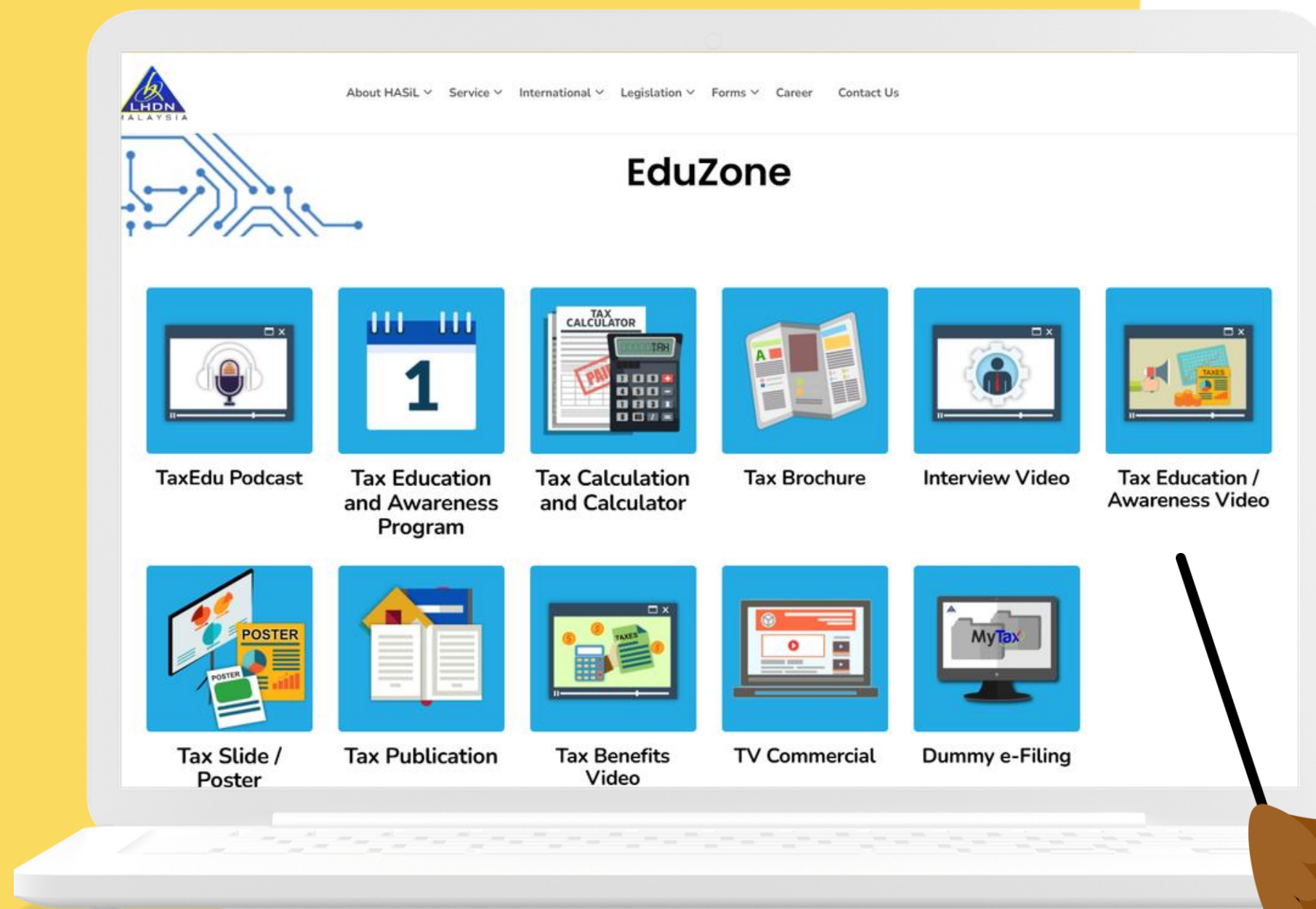
This list summarises HASiL's key services that are accessible via MyTax

INTERESTED IN LEARNING MORE ABOUT TAX?



EDUZONE HASIL

Your One-Stop Hub
for Tax Knowledge
& Learning



Basically, if
it's about
tax – you'll
find it here

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



HASiL's OFFICIAL SOCIAL MEDIA CHANNELS

Stay connected with the latest updates, tax information, and announcements from HASiL.



What is e-Invoice

- A digital representation of a transaction between a supplier and a buyer
- Replaces physical or electronic documents
- Enables near real-time invoice validation

Benefits of e-Invoice

- Reduces manual processes and errors
- Improves operational efficiency
- Facilitates the submission of tax returns
- Supports the digitalisation of tax and financial reporting





5
MIN

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

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.

SCAN HERE



Thank You



03-8911 1000

HASiL Contact Centre



1-800-88-2747

Government Assist Aid

