



COMPLETE THE FOLLOWING ITEMS

Name :			
Identification / passport no.* :			
(* Delete whichever is not relevant)			
Tax Identification No. (TIN) :			
Correspondence address :			
Postcode		City	
State			

FORM BE 2022

RESIDENT INDIVIDUAL WHO DOES NOT CARRY ON BUSINESS

IMPORTANT REMINDER

- 1) Due date to furnish this form and pay tax or balance of tax payable: **30 April 2023**
- 2) Submission through e-Filing (e-BE) can be made via <https://mytax.hasil.gov.my>.
- 3) **Failure to furnish a return on or before the due date for submission:**
 - Penalty under subsection 112(3) of the Income Tax Act 1967 (ITA 1967) shall be imposed.
- 4) **Failure to pay the tax or balance of tax payable on or before the due date for submission:**
 - An increase in tax of 10% under subsection 103(3) of the ITA 1967 shall be imposed.
- 5) Guidelines for completing this form:
 - a) Refer to the Explanatory Notes before filling up this form.
 - b) Complete all relevant items in BLOCK LETTERS and use **black** ink pen.
- 6) Method of payment for tax or balance of tax payable:
 - a) Payment by **Bill Number**
 - i. Effective 1 January 2023, **Bill Number** will be the mandatory reference number for payment of tax or balance of tax payable. **Bill Number** can be obtained as follows:
 - e-Filing Acknowledgement Receipt for submission via e-Filing.
 - Generate **Bill Number** at MyTax portal at <https://mytax.hasil.gov.my> > ezHasil services > e-Billing > Generate Bill if return form is furnished manually.
 - Printed on Notice of Assesment and letter of demands from LHDNM
 - ii. Payment using **Bill Number** can be made as follows:
 - ByrHASiL service at <https://byrhasil.hasil.gov.my>
 - LHDNM Payment Centre counter
 - Appointed commercial banks by LHDNM – Information is available at <https://www.hasil.gov.my>.
 - iii. For payment purposes, please make sure the correct **Bill Number** is used. Taxpayers may print the payment slips and scan the QR code on the payment slips as a reference when payment is made.
 - b) Payment by **Tax Identification No. (TIN)**
 - i. During the transition period, payment by **TIN** is still available as follows:
 - ByrHASiL service at <https://byrhasil.hasil.gov.my>
 - LHDNM Payment Centre counter
 - Virtual Account number (VA) generated through e-TT at <https://ett.hasil.gov.my>.
 - Appointed commercial banks by LHDNM – Information is available at <https://www.hasil.gov.my>.
 - Pos Malaysia Berhad counter
 - ii. If payment is made over the bank counter or Pos Malaysia Berhad counter, write down the **name, address, telephone number, TIN, year of assessment, payment code 084** and **number of installments** on the reverse side of the financial instrument. Check the payment receipt(s) before leaving the payment counter
- 7) Pursuant to section 89 of the ITA 1967, a change of address must be notified to LHDNM within 3 months of the change. Notification can be made:
 - a) Online by using e-Kemaskini Personal Profile through MyTax. Please access via <https://mytax.hasil.gov.my>; or
 - b) Using Form CP600B (Change of Address Notification Form) which can be obtained at the LHDNM Official Portal, <https://www.hasil.gov.my>.
- 8) For further information, please contact Hasil Care Line:- 03-89111000 (Local) / 603-89111100 (Overseas)

FOR OFFICE USE

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Date received 1

Date received 2



LEMBAGA HASIL DALAM NEGERI MALAYSIA
RETURN FORM OF AN INDIVIDUAL
(RESIDENT WHO DOES NOT 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

Form
BE
 YEAR OF ASSESSMENT
2022
 CP4B – Pin. 2022

BASIC PARTICULARS

1 Name (As per identification document)			
2 Tax Identification No. (TIN)		3 Identification no.	
4 Current passport no.		5 Passport no. registered with LHDNM	

PART A: PARTICULARS OF INDIVIDUAL

A1 Citizen	Use country code (Enter 'MY' if Malaysian citizen)	A2 Gender	1 = Male 2 = Female
A3 Date of birth	(dd/mm/yyyy)	A4 Status as at 31-12-2022	1 = Single 2 = Married 3 = Divorcee / widow / widower 4 = Deceased
A5 Date of marriage / divorce / demise	(dd/mm/yyyy)		
A6 Type of assessment	1 = Joint in the name of husband 2 = Joint in the name of wife	3 = Separate 4 = Self whose spouse has no income, no source of income or has tax exempt income 5 = Self (Single / divorcee / widow / widower / deceased)	

PART B: COMPUTATION OF INCOME TAX

		RM	Sen
B1	Statutory income from sources of employment in Malaysia	B1	.00
B2	Statutory income from sources of rents in Malaysia	B2	.00
B3	Statutory income from sources of interest, discounts, royalties, premiums, pensions, annuities, other periodical payments and other gains or profits pursuant to paragraph 43(1)(c) in Malaysia	B3	.00
B4	Aggregate of other statutory income from sources outside Malaysia received in Malaysia effective from 01.07.2022 (Amount from E4)	B4	.00
B5	AGGREGATE INCOME (B1 + B2 + B3 + B4)	B5	.00
B6	LESS: Approved investment under angel investor tax incentive (Restricted to B5)	B6	.00
B7	TOTAL (B5 – B6) [Enter '0' if value is negative]	B7	.00
B8	LESS: Approved donations / gifts / contributions (Amount from F8)	B8	.00
B9	TOTAL INCOME (SELF) (B7 – B8) [Enter '0' if value is negative]	B9	.00
B10	TOTAL INCOME TRANSFERRED FROM HUSBAND / WIFE * FOR JOINT ASSESSMENT FROM SOURCES IN MALAYSIA AND OUTSIDE MALAYSIA RECEIVED IN MALAYSIA EFFECTIVE FROM 01.07.2022	B10	.00
	* Type of income transferred from HUSBAND / WIFE	1 = Carries on business 2 = Does not carry on business	
B11	AGGREGATE OF TOTAL INCOME (B9 + B10)	B11	.00
B12	Total relief (Amount from G22)	B12	.00
B13	CHARGEABLE INCOME [(B9 – B12) or (B11 – B12)] [Enter '0' if value is negative]	B13	.00
B14	INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA FOR THE PERIOD FROM 01.01.2022 - 30.06.2022	B14	.00
B15	TOTAL INCOME TRANSFERRED FROM HUSBAND / WIFE * FOR JOINT ASSESSMENT FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA FOR THE PERIOD FROM 01.01.2022 - 30.06.2022	B15	.00
B16	INCOME TAX COMPUTATION (Refer to the tax rate schedule provided at the LHDNM Official Portal, https://www.hasil.gov.my)		
B16a	Tax on the first (Amount from B24)	35,000 .00	B16a 600 .00
B16b	Tax on the balance	10,500 .00	B16b 840 .00
		At rate 8 %	
B16c	Tax on income from sources outside Malaysia received in Malaysia for the period from 01.01.2022 - 30.06.2022 (B14 + B15)	25,000 .00	B16c 750 .00
		At rate 3 %	
B17	TOTAL INCOME TAX (B16a + B16b + B16c)	B17	2,190 .00
B18	LESS: Total rebate		
	- Self .00	- Husband / wife .00	
	- Departure levy for umrah travel / religious travel for other religions (Restricted to 2 trips in a lifetime)	.00	No. of trips .
	- Zakat and fitrah		
B19	TOTAL TAX CHARGED (B17 – B18) (Enter '0' if value is negative)	B19	.
B20	LESS: Section 110 tax deduction (others)	B20	.
B21	Section 132 tax relief	.	} Restricted to B19
	Section 133 tax relief	.	
B22	TAX PAYABLE [B19 – (B20 + B21)]	B22	.
B23	OR: TAX REPAYABLE [(B20 + B21) – B19]	B23	.
B24	Payment made for 2022 income – SELF and HUSBAND / WIFE for joint assessment		
	- Monthly Tax Deductions (MTD) / Section 107D	.	- Self installments / CP500
B25	Balance of tax payable (B22 – B24) / Tax paid in excess (B24 – B22)	B25	.

▲ (Enter 'X' if tax paid in excess)

PART C: PARTICULARS OF HUSBAND / WIFE

C1 Name of husband / wife (As per identification document)			
C2 Identification no.			
C3 Date of birth	(dd/mm/yyyy)	C4 Passport no.	

Name: Tax Identification No. (TIN):

PART D: OTHER PARTICULARS			
D1 Telephone no.	Handphone no.	D2 E-mail	
D3 Employer's no. (complete item D4)	E	D4 Tax borne by employer	1 = Yes 2 = No
D5 Has financial account(s) at financial institution(s) outside Malaysia	1 = Yes 2 = No		
D6 Method of payment for tax refund	1 = Payment via bank account (Complete information in D7) 2 = Payment via DuitNow (Complete information in D8)		
D7 Information of bank account		D8 Information of DuitNow (As per registered with the bank)	
D7a Name of bank		D8a Identification type (Self)	1 = Identification card 2 = Passport
D7b Bank account no.		D8b Passport no. (If D8a = 2)	
D9a Disposal of asset under the Real Property Gains Tax Act 1976 (If 'Yes', also complete item D9b)	1 = Yes 2 = No	D9b Disposal declared to LHDNM	1 = Yes 2 = No
D10 Correspondence address			
	Postcode	City	
	State		

PART E: STATUTORY INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA EFFECTIVE FROM 01.07.2022

Enter the amount without sen.

No.	Country (Use country code)	Type Of Income *	Amount Of Tax Charged In The Country Of Origin (RM)	Statutory Income (RM)
E1				
E2				
E3				
E4	TOTAL (Transfer this amount to B4)			

*Type Of Income a) Employment b) Dividends c) Interests d) Discount e) Rents f) Royalties g) Premiums h) Other Income

PART F: DONATIONS / GIFTS / CONTRIBUTIONS

F1 Gift of money to the Government / State Government / local authority					.00
F2a Gift of money to approved institutions / organisations / funds			.00	} Restricted to 10% of B5 F2	.00
F2b Gift of money for any sports activity approved by the Minister of Finance			.00		
F2c Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance			.00		
F2d 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			.00		
F3 Gift of artefacts / manuscripts / paintings to the Government or State Government					.00
F4 Gift of money for the provision of library facilities or to libraries				Restricted to 20,000	.00
F5 Gift of money or contribution in kind for the provision of facilities in public places for the benefit of disabled persons					.00
F6 Gift of money / cost / value of gift of medical equipment to any healthcare facility approved by the Ministry of Health				Restricted to 20,000	.00
F7 Gift of paintings to the National Art Gallery or any state art gallery					.00
F8 Total approved donations / gifts / contributions [F1 to F7] (Transfer this amount to B8)					.00

PART G: RELIEF

G1 Individual and dependent relatives				9,000	.00
G2 Medical treatment, special needs and carer expenses for parents (Medical condition certified by medical practitioner)				Restricted to 8,000	.00
G3 Basic supporting equipment for disabled self, spouse, child or parent				Restricted to 6,000	.00
G4 Disabled individual				Restricted to 6,000	.00
G5 Education fees (Self):				} Restricted to 7,000	.00
(i) Other than a degree at masters or doctorate level – Course of study in law, accounting, islamic financing, technical, vocational, industrial, scientific or technology			.00		
(ii) Degree at masters or doctorate level – Any course of study			.00		
(iii) Course of study undertaken for the purpose of upskilling or self-enhancement (restricted to 2,000)			.00		
G6 Medical expenses on:				} Restricted to 8,000	.00
(i) Serious diseases for self, spouse or child			.00		
(ii) Fertility treatment for self or spouse			.00		
(iii) Vaccination for self, spouse and child (restricted to 1,000)			.00		
G7 Expenses (Restricted to 1,000) on:				} Restricted to 1,000	.00
(i) Complete medical examination for self, spouse or child					
(ii) COVID-19 detection test including purchase of self-detection test kit for self, spouse or child			.00		
(iii) Mental health examination or consultation for self, spouse or child					
G8 Lifestyle – Expenses for the use / benefit of self, spouse or child in respect of:				} Restricted to 2,500	.00
(i) Purchase or subscription of books / journals / magazines / newspapers / other similar publications (Not banned reading materials)					
(ii) Purchase of personal computer, smartphone or tablet (Not for business use)					
(iii) Purchase of sports equipment for sports activity defined under the Sports Development Act 1997 and payment of gym membership					
(iv) Payment of monthly bill for internet subscription (Under own name)					
G9a Lifestyle – Additional relief for the use / benefit of self, spouse or child in respect of:				} Restricted to 500	.00
(i) Purchase of sports equipment for any sports activity as defined under the Sports Development Act 1997					
(ii) Payment of rental or entrance fee to any sports facility					
(iii) Payment of registration fee for any sports competition where the organizer is approved and licensed by the Commissioner of Sports under the Sports Development Act 1997					
G9b Lifestyle – Purchase of personal computer, smartphone or tablet for own use / benefit or for spouse or child and not for business use				Restricted to 2,500	.00

Name: Tax Identification No. (TIN):

G10	Purchase of breastfeeding equipment for own use for a child aged 2 years and below (Deduction allowed once in every 2 years of assessment)	Restricted to 1,000		.00
G11	Child care fees to a registered child care centre / kindergarten for a child aged 6 years and below	Restricted to 3,000		.00
G12	Net deposit in Skim Simpanan Pendidikan Nasional (Total deposit in 2022 minus total withdrawal in 2022)	Restricted to 8,000		.00
G13	Husband / wife / payment of alimony to former wife	Restricted to 4,000		.00
G14	Disabled husband / wife	5,000		.00
G15	Child	No. 100% Eligibility	No. 50% Eligibility	
G15a	Child – Under the age of 18 years	X 2,000 =	X 1,000 =	G15a .00
G15b	Child – 18 years and above and studying	X 2,000 = X 8,000 =	X 1,000 = X 4,000 =	G15b .00
G15c	Child – Disabled child	X 6,000 = X 14,000 =	X 3,000 = X 7,000 =	G15c .00
G16	Life insurance and EPF (a) Pensionable public servant category who do not contribute to EPF /approved scheme – Life insurance premium OR (b) Other than G16(a) category (i) Life insurance premium (Restricted to 3,000) (ii) Contribution to EPF / approved scheme (Restricted to 4,000)	Restricted to 7,000		G16 .00
G17	Private retirement scheme and deferred annuity	Restricted to 3,000		.00
G18	Education and medical insurance	Restricted to 3,000		.00
G19	Contribution to the Social Security Organization (SOCSSO) according to Employees Social Security Act 1969 or Employment Insurance System Act 2017	Restricted to 350		.00
G20	Domestic tourism expenses on: (i) Payment of accommodation at the premises registered with the Commissioner of Tourism under the Tourism Industry Act 1992 (ii) Payment of entrance fee to a tourist attraction (iii) Purchase of domestic tour package through a licensed travel agent registered with the Commissioner of Tourism under the Tourism Industry Act 1992	Restricted to 1,000		.00
G21	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)	Restricted to 2,500		.00
G22	Total relief [G1 to G21] (Transfer this amount to B12)			.00

PART H: INCENTIVE CLAIM

Refer to Explanatory Notes for the list of incentive claim code. Please use additional sheet separately in case of insufficient space.

H1 Claim Special Deduction(s) / Further Deduction(s) / Double Deduction(s) / Incentive(s) under paragraph 127(3)(b) of Income Tax Act 1967

Claim Code	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward
i.				
ii.				

H2 Claim for incentive(s) under subsection 127(3A) of Income Tax Act 1967

Incentive Approval No.	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward
i.				

PART J: NON-EMPLOYMENT INCOME OF PRECEDING YEARS NOT DECLARED

Type of Income	Year of Assessment	Amount (RM)
J1		.00
J2		.00

PART K: TAX EXEMPT INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA

Enter the amount without sen.

Bil	Country (Use country code)	Type Of Income *	Tax Paid In The Country Of Origin (1 = Yes 2 = No)	Headline Tax Rate In The Country Of Origin (%)	Amount Of Tax Charged In The Country Of Origin (RM)	Amount Of Income Remitted (RM)
K1						
K2						
K3						
K4						
K5	TOTAL					

*Type Of Income a) Employment b) Dividends c) Interests d) Discounts e) Rents f) Royalties g) Premiums h) Other Income

Name: Tax Identification No. (TIN):

PART L: PARTICULARS OF TAX AGENT WHO COMPLETES THIS RETURN FORM									
L1	Name of tax agent								
L2	Tax agent's approval no.								
L3	Name of firm								
L4	Firm's address								
	Postcode			City					
	State								
L5	Firm's Tax Identification No. (TIN)				L8		Tax agent's signature		
L6	Firm's telephone no.								
L7	Firm's e-mail				L9		Date of signature (dd/mm/yyyy)		

DECLARATION

I		Identification / passport no * (* Delete whichever is not relevant)	
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hereby declare that the information regarding the income and claim for deductions and reliefs given by me in this return form and in any document attached is true, correct and complete.

1 = This return form is made on my own behalf 2 = This return form is made on behalf of the individual in item 1
 3 = As an executor of the deceased person's estate (if A4 = 4) **

** This form is not a notification pursuant to subsection 74(3) of the ITA 1967. Please furnish Form CP57 (Notification of Taxpayer's Demise) which is available at the LHDNM Official Portal, <https://www.hasil.gov.my>.

Date (dd/mm/yyyy) Signature

FOR REFERENCE ONLY