



LEADING
CHANGE **DRIVING**
EXCELLENCE

TAX & EXPATRIATES

UPDATED AS AT 13/03/2023

TAX EDUCATION DIVISION



CORPORATE SERVICES DEPARTMENT



TAX BENEFITS FOR NATION PROSPERITY



UPDATED AS AT 13/03/2023

EVERY ADVANTAGES HAS ITS TAX



EDUCATIONS



HEALTH



WELFARE



**INFRASTRUCTURE &
PUBLIC FACILITIES AND
COMMUNICATION**



**AGRICULTURE &
INDUSTRIES**



DEVELOPMENT



**SECURITY &
NATIONAL DEFENCE**



SUBSIDIES

UPDATED AS AT 13/03/2023



Tax information at
your fingertips.

www.mytax.hasil.gov.my

Download Apps Now



UPDATED AS AT 13/03/20223

PLEASE VISIT MYTAX PORTAL AT <https://mytax.hasil.gov.my>



The screenshot shows the MyTax portal interface. At the top left is the MyTax logo and navigation links: ezHasil Services, e-Appointment, Customer Feedback, Help Center, and User Manual. On the top right, there are 'Light' and 'BM' buttons. The main banner features a cityscape background with the text 'ANDA ADALAH WIRA NEGARA'. Below the banner are four service tiles: 'Search Bill Number', 'e-Daftar', 'ByrHASiL', and 'e-TT'. A registration form titled 'Please Enter Your Information' is overlaid on the right, with fields for 'Please choose ID Type' and 'New Identification No.', and a 'Submit' button. A vertical sidebar on the right contains icons for Home, Notifications, Help, and Chat, along with text for 'Tanya @ HKC'.

UPDATED AS AT 13/03/2023

Welcome to MyTax [Redacted]
Tax Identification Number (TIN) : IG [Redacted]
LHDNM : WILAYAH PERSEKUTUAN KUALA LUMPUR

View Bill Number [User Icon] [Mail Icon] [Profile Icon]

Your Tax Info

Role Selection ⓘ

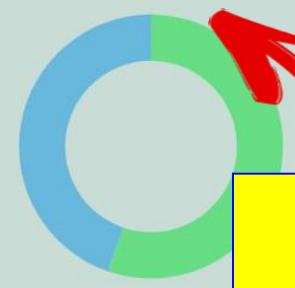
Individual

Tax Balance
Your Tax Payment Status
RM 0.00
On 26/02/2023

Refund Amount
Latest Amount Approved
RM 0.00
On 26/02/2023

Tax Total
Thank You For Your Contribution To The Nation

2022	RM 0.00
2021	RM
2020	RM



Amount of Tax paid for previous year

Stoppage Order Review
You Have No Restriction

Travel Restriction Check

e-Filing Form Status For Assessment Year

2022	e-Form BE TT 2022 will start from 01/03/2023
2021	e-Form BE was submitted on 15/02/2022

e-Filing Status Form

UPDATED AS AT 13/03/2023

EMPLOYMENT INCOME

A foreign national working in Malaysia is liable to tax under Malaysian domestic law in respect of his employment income derived in Malaysia


“... a tax to be known as income tax shall be charged for each year of assessment upon the income of any person accruing in or derived from Malaysia or received in Malaysia from outside Malaysia.”



INTRODUCTION OF e-FILING

UPDATED AS AT 31/03/2023





Responsibility of Taxpayers

- Taxpayers are required to declare, calculate their own tax, submit the Return Form and pay the tax



Deadline of Return Form Submission

- **30 April** - Individual who receive income from other than business source
- **30 June** - Individual who receive income from business source



Tax Payment

- **On or before** deadline of Return Form submission



Verification

- Monthly Tax Deduction (MTD) in 2022 which was deducted by the employer via e-Lejar (<https://mytax.hasil.gov.my>)
- The accurate amount of Monthly Tax Deduction via Kalkulator PCB (www.hasil.gov.my)

UPDATED AS AT 13/03/2023

DUE DATE FOR SUBMISSION RETURN FORM

Form	Due Date For Submission of Return Form	
	Does Not Carry On Business	Carry On Business
BE	30th April 2023	-
B and P	-	30th June 2023
BT, M / MT, TP, TJ dan TF	30th April 2023	30th June 2023

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GRACE PERIOD FOR SUBMISSION RETURN FORM

Form	Method of Submission	Grace Period
e-BE, m-BE, e-B / BT, e-M / MT, e-P and e-TP	e-filing	15 days
BE, B / BT, M / MT, P, TP, TJ and TF	Via postal delivery	3 working days
	By hand delivery	None

UPDATED AS AT 13/03/2023



Building Sustainable Future
TOGETHER

This service enables individuals, companies, employers, and others to fill in, sign digitally, and submit Return Form via electronic



UPDATED AS AT 13/03/2023



TYPES OF ITRF FORM THAT CAN BE SUBMITTED VIA e-FILING

e-BE	Individuals with non business income.
e-B	Individuals with business income
e-M	Non-Resident Individuals
e-BT	Individuals (Knowledge or expert worker)
e-MT	Non-Resident Individuals (Knowledge worker)
e-E	Employer
e-P	Partnership
e-TF	Association
e-TP	Deceased Person's estate
e-C	Company
e-C1	Co-operatives

UPDATED AS AT 13/03/2023

ADVANTAGES OF e-FILING

Guarantee of safe
data security

Able to retrieve at
anywhere and
anytime

Faster Tax refund

Faster and easier

Acknowledgement
of Return Form

Accurate tax
calculation

No more mail loss

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TOGETHER

e-Filing SYSTEM (e-BE 2022) 2023



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FOUR (4) EASY STEPS OF e-FILING

Get your PIN No. and register for Digital Certificate

Login and Complete Online Form (e-BE)

Sign the e-BE digitally and submit

Successful- Acknowledgement Receipt of e-BE

UPDATED AS AT 13/03/2023

e-BE YEAR OF ASSESSMENT 2022

1

For taxpayers who died during the current Year of Assessment, the e-filing system using the Individual Digital Certificate is inaccessible

2

The deceased's representative must apply for the Administrator's Digital Certificate by submitting the Letter of Administration documents, death certificate and a copy of the representative's identity

3

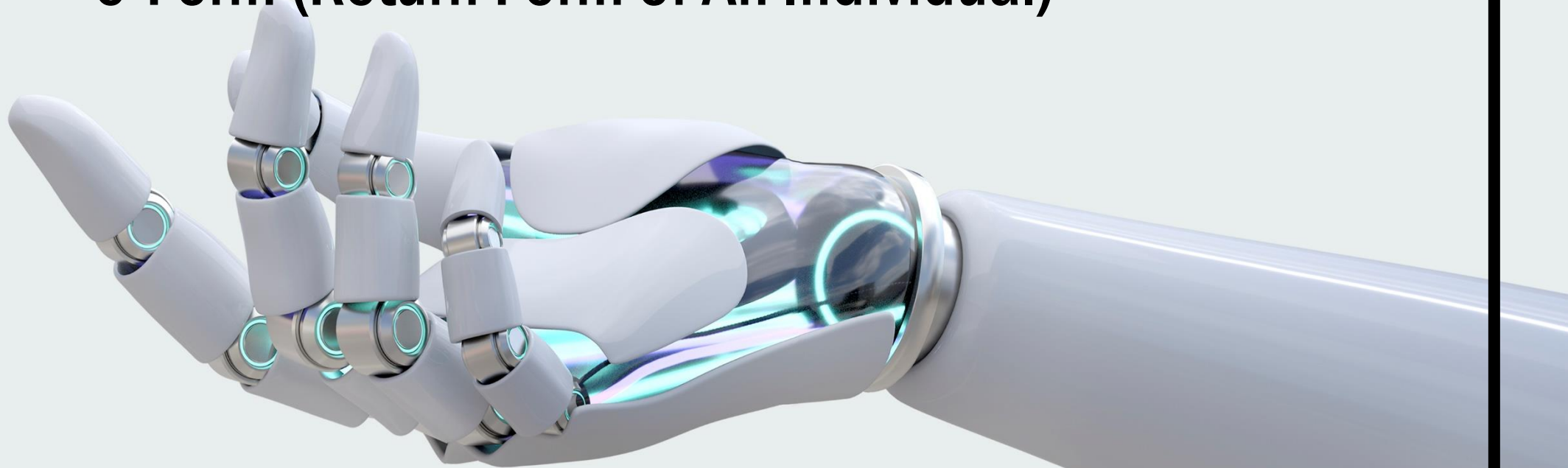
Representatives can report the deceased's income and claim the excess repayment (if any)

UPDATED AS AT 13/03/2023

NEW e-filing user !!!



Need to obtain **PIN No.** to register
Digital Certificate before fill up the
e-Form (Return Form of An Individual)



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APPLICATION FOR PIN NO.



via 



e-KYC



e-CP55D



LEMBAGA HASIL DALAM NEGERI MALAYSIA CP55D [N2021]
BORANG PERMOHONAN NOMBOR PIN e-FILING INDIVIDU
APPLICATION FORM FOR INDIVIDUAL e-FILING PIN NUMBER

1	No. Pengenalan / Identification No. (Kad Pengenalan Baru / Police / Tentara / Passport) / New IC / Police / Army / Passport	<input type="text"/>
1a	Warganegara (Jika I adalah Pasport)	<input type="text"/>
2	Nama / Name	<input type="text"/> <input type="text"/>
3	No. telefon / Telephone Number	<input type="text"/> <input type="text"/>

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REGISTRATION OF TAX FILE

UPDATED AS AT 13/03/2023

1

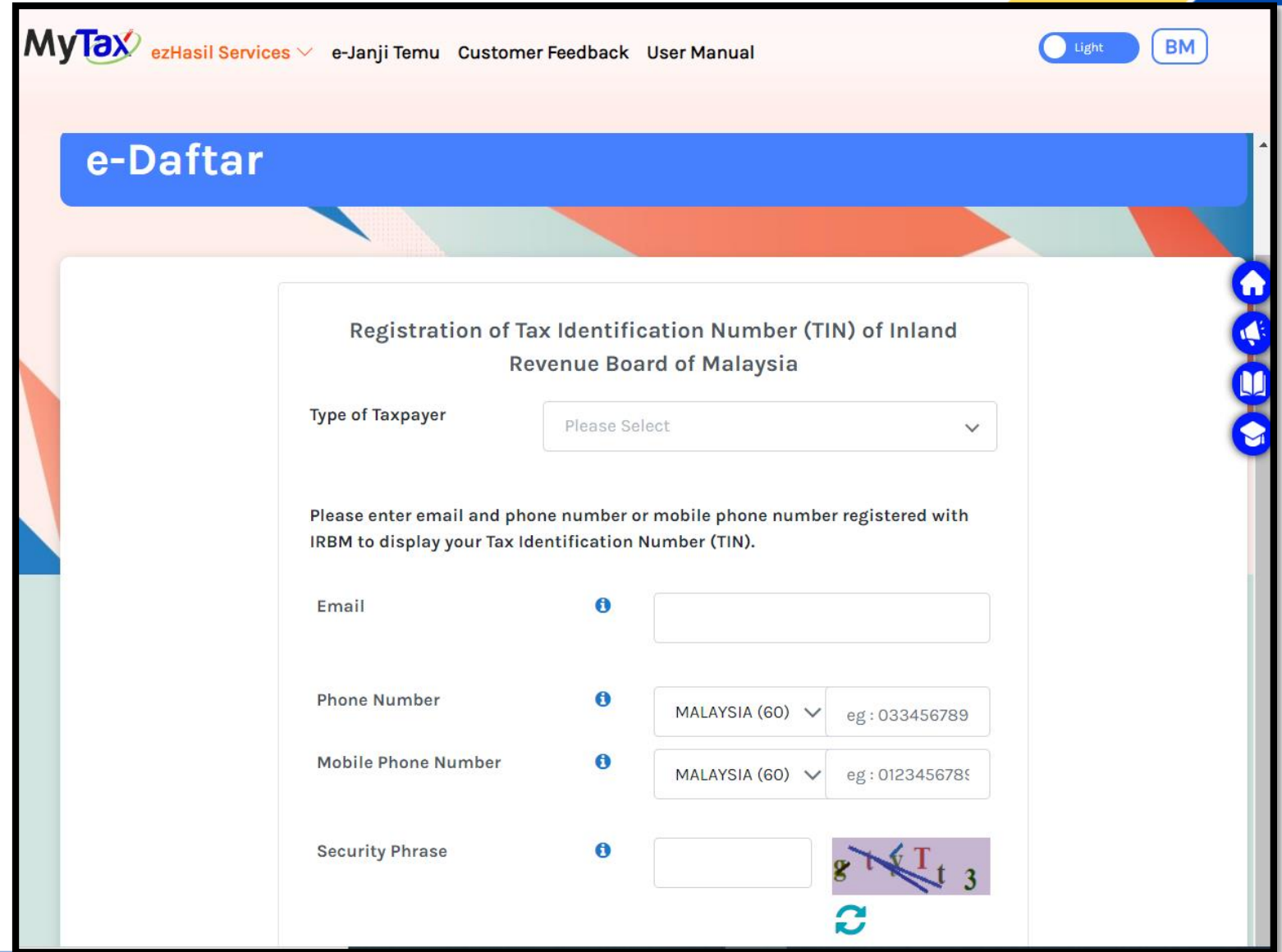
Via e-Daftar

2

The employer under Section 83(2) must give IRBM notice of new employee (CP 22) not later than one month from the date of commencement of employment

UPDATED AS AT 13/03/2023

Go to
<https://mytax.hasil.gov.my>
Then click ezHasil
Services > Click e-Daftar




The screenshot shows the MyTax e-Daftar registration page. At the top, there is a navigation bar with 'MyTax' logo, 'ezHasil Services' dropdown, and links for 'e-Janji Temu', 'Customer Feedback', and 'User Manual'. There are also 'Light' and 'BM' buttons. Below this is a blue banner with the text 'e-Daftar'. The main content area is titled 'Registration of Tax Identification Number (TIN) of Inland Revenue Board of Malaysia'. It contains a form with the following fields: 'Type of Taxpayer' (a dropdown menu with 'Please Select'), 'Email' (with an information icon), 'Phone Number' (with a country dropdown set to 'MALAYSIA (60)' and an example 'eg : 033456789'), 'Mobile Phone Number' (with a country dropdown set to 'MALAYSIA (60)' and an example 'eg : 0123456789'), and 'Security Phrase' (with an information icon and a CAPTCHA image showing '8 t 3' and a refresh button). On the right side of the page, there is a vertical sidebar with icons for home, help, and other services.

UPDATED AS AT 13/03/2023



CP 22 FORM NOTIFICATION OF NEW EMPLOYEE

CP22 [Pin.1/2021]



LEMBAGA HASIL DALAM NEGERI MALAYSIA
BORANG PEMBERITAHUAN OLEH MAJIKAN BAGI PEKERJA BAHARU
[SUBSEKSYEN 83(2) AKTA CUKAI PENDAPATAN 1967]
Borang ini ditetapkan di bawah seksyen 152 Akta Cukai Pendapatan 1967
NOTIFICATION FORM BY EMPLOYER FOR NEW EMPLOYEE
[SUBSECTION 83(2) OF THE INCOME TAX ACT 1967]
This form is prescribed under section 152 of the Income Tax Act 1967

Borang pemberitahuan ini hendaklah dikemukakan kepada Lembaga Hasil Dalam Negeri Malaysia (LHDNM) dalam tempoh 30 hari dari tarikh mula penggajian
This notification form must be submitted to the Inland Revenue Board of Malaysia (IRBM) within 30 days from the date of commencement of employment

A. MAKLUMAT MAJIKAN / PARTICULARS OF EMPLOYER			
A1. Nama majikan / Employer's name		A2. Alamat majikan / Employer's address	
<input type="text"/>		<input type="text"/>	
<input type="text"/>		<input type="text"/>	
A3. No. majikan / Employer's no. E <input type="text"/>		<input type="text"/>	
A4. e-Mel / e-Mail <input type="text"/>	A5. No. telefon / Telephone no. <input type="text"/>		<input type="text"/>
B. MAKLUMAT PEKERJA BAHARU / PARTICULARS OF NEW EMPLOYEE			
B1. Nama penuh / Full name (Seperti dokumen pengenalan diri) (As per identification document)			
<input type="text"/>			
B2. No. cukai pendapatan / Income tax no. <input type="text"/>		B3. No. pengenalan / Identification no. <input type="text"/>	
B4. No. pasport semasa / Current passport no. <input type="text"/>		B5. No. pasport didaftarkan dengan LHDNM / Passport no. registered with IRBM <input type="text"/>	
B6. Warganegara / Citizen <input type="text"/>		B7. Jantina / Gender <input type="text"/>	
B8. Tarikh lahir / Date of birth <input type="text"/>		B9. Status perkahwinan / Marital status <input type="text"/>	
B10. No. telefon / Telephone no. <input type="text"/>		B11. e-Mel / e-Mail <input type="text"/>	
B12. Alamat kediaman yang terkini / Current residential address		B13. Alamat surat-menyurat yang terkini / Current correspondence address	
<input type="text"/>		<input type="text"/>	
<input type="text"/>		<input type="text"/>	
Poskod / Postcode <input type="text"/>		Poskod / Postcode <input type="text"/>	
Bandar / Town <input type="text"/>		Bandar / Town <input type="text"/>	
Negeri / State <input type="text"/>		Negeri / State <input type="text"/>	
<small>Tandakan 'X' jika alamat di B13 adalah alamat ejen cukai / Enter 'X' if the address in B13 is a tax agent's address</small>			
B14. Tarikh permulaan pekerjaan semasa / Commencement date of current employment <input type="text"/>		B15. Jawatan / Designation <input type="text"/>	
B16. Tempoh pekerjaan yang dijangkakan / Expected duration of employment <input type="text"/>		B17. Jenis pekerjaan / Nature of employment <input type="text"/>	
C. MAKLUMAT SUAMI / ISTERI (JIKA BERKAHWIN) / PARTICULARS OF HUSBAND / WIFE (IF MARRIED)			
C1. Nama penuh suami / isteri Full name of husband / wife <input type="text"/>		C2. No. pengenalan / pasport Identification / passport no. <input type="text"/>	
<input type="text"/>		C3. No. cukai pendapatan / Income tax no. <input type="text"/>	
<input type="text"/>		C4. No. telefon / Telephone no. <input type="text"/>	

UPDATED AS AT 13/03/2023

CATEGORY e-FILING USER

*Consumer must be a taxpayer registered with the IRBM



New Taxpayer (first time using e-filing) Need to register digital certificate for access to MyTax and submit e-filing



The validity period of the Digital Certificate is only three (3) years and the taxpayer must renew the digital certificate by clicking agree on the message displayed on MyTax



Users have used e-filing and Digital Certificate has expired (3 years) need to get a new Digital Certificate through the system directly login e-Form

UPDATED AS AT 13/03/2023



**FORGOT
PASSWORD**

UPDATED AS AT 13/03/2023

The screenshot shows the MyTax website interface. At the top left is the MyTax logo and navigation links: ezHasil Services, e-Appointment, Customer Feedback, Help Center, and User Manual. At the top right are 'Light' and 'BM' buttons. The main banner features the text 'ANDA ADALAH WIRA-NE' and a red arrow pointing to a registration form. Below the banner are four service tiles: 'Search Bill Number', 'e-Daftar', 'ByrHASIL', and 'e-TT'. The 'e-Daftar' tile is highlighted in orange. A yellow callout box with the text 'Choose Identity type and click submit' points to the registration form. The form is titled 'Please Enter Your Information' and contains two input fields: 'Identification Card No.' and 'New Identification No.', followed by a 'Submit' button. On the right side of the page, there is a vertical sidebar with icons for home, notification, chat, and a 'Tanya @ HKC' button.

Choose Identity type and click submit

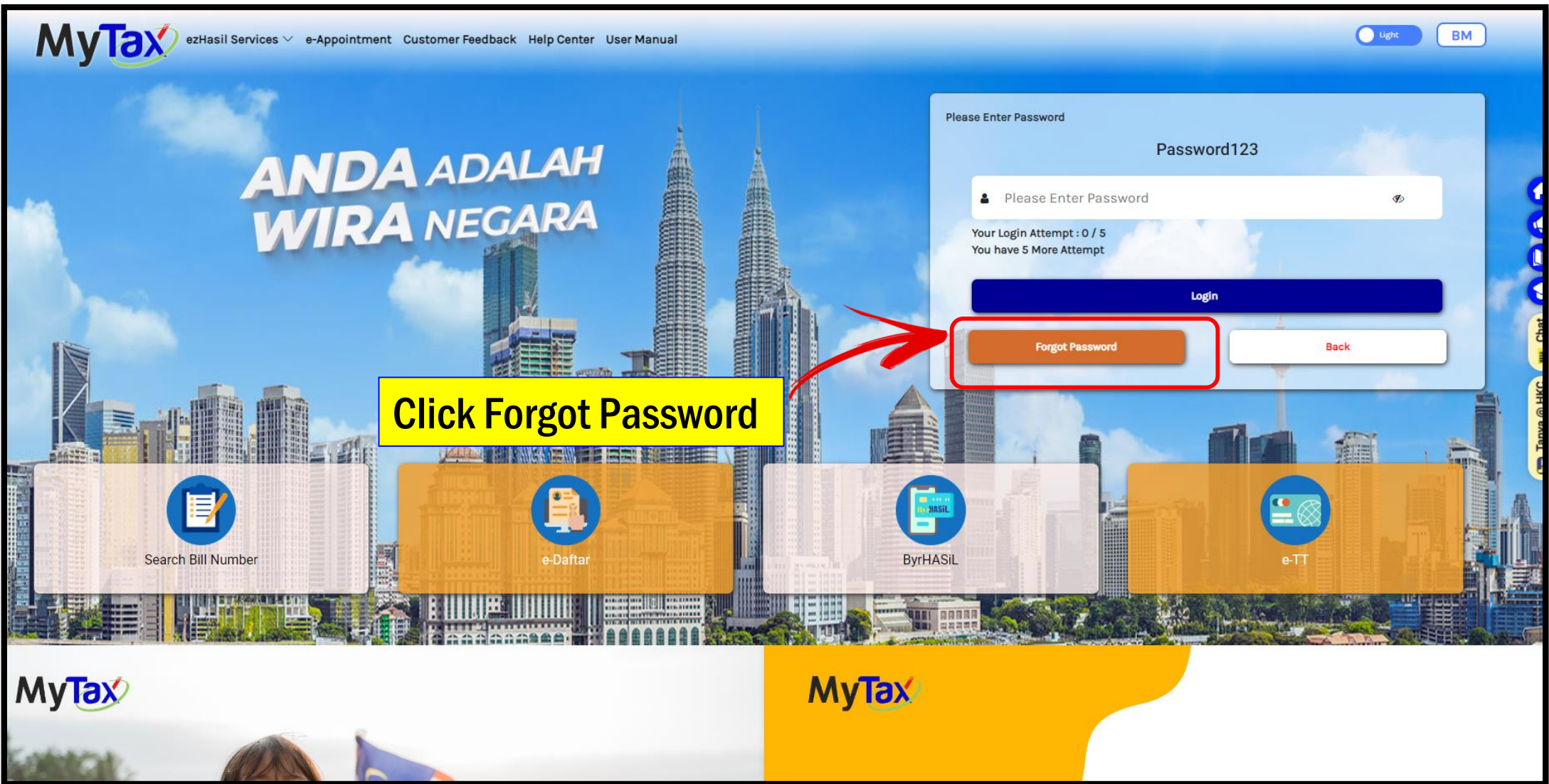


MyTax

Makluman

Mulai 1 Januari 2023, peranan OeF

UPDATED AS AT 13/03/2023



MyTax ezHasil Services ▾ e-Appointment Customer Feedback Help Center User Manual Light BM

ANDA ADALAH WIRA NEGARA

Please Enter Password

Password123

Please Enter Password

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

Login

Forgot Password **Back**

Click Forgot Password

Search Bill Number e-Daftar ByrHASIL e-TT

MyTax **MyTax**

UPDATED AS AT 13/03/2023

← Back

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

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

Submit

Click e-mail registered with LHDNM

4. Click "Submit"

RESIDENCE STATUS

Generally, the residence status of an individual for a basis year for a year of assessment is determined by reference to his **physical presence** in Malaysia and **not by his nationality or citizenship**

TAX RESIDENCY STATUS

01

> 182 days or more of the tax year;

02

< 182 days of the tax year but was a resident in the country for a total of 182 consecutive days linked to days from the year immediately preceding or following that tax year;

03

At least 90 days of the current tax year and was a resident in Malaysia for at least 90 days in three of the four preceding years; **OR**

04

Will be a resident in Malaysia in the year following and has been a resident in Malaysia in the 3 years preceding the one being taxed;

UPDATED AS AT 13/03/2023

CLAIM FOR EXEMPTION

PARAGRAPH 21 SCHEDULE 6 OF ITA 1967

Income of a non-resident individual is tax exempt if derived from an employment exercised by him in Malaysia for:-

- (a) a period or periods which together do not exceed 60 days in the basis year for a year of assessment; or
- (b) a continuous period (not exceeding 60 days) which overlaps the basis years for 2 successive years of assessment; or
- (c) a continuous period (not exceeding 60 days) which overlaps the basis years for 2 successive years of assessment and for a period or periods which together with that continuous period do not exceed 60 days.

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CLAIM FOR EXEMPTION PARAGRAPH 21 SCHEDULE 6 OF ITA 1967

Example 1:

Mr. Andrew was in Malaysia for the following periods:-

01.03.2020 to 31.03.2020 31 days (employment)

01.09.2020 to 15.09.2020 15 days (employment)

Total: 46 days

His employment income for Y/A 2020 is **TAX EXEMPT** as he is not resident (not physically present in Malaysia for at least 182 days in the basis year) and has exercised his employment for less than 60 days.

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CLAIM FOR EXEMPTION

PARAGRAPH 21 SCHEDULE 6 OF ITA 1967

Example 2:

Mr. Baker was employed in Malaysia for the following periods:-

01.09.2020 to 30.09. 2020 30 days

01.10. 2020 to 31.10. 2020 31 days

Total: 61 days

He was paid for the period from 01.09. 2020 to 31.10. 2020.

He left Malaysia on the night of 26.10. 2020.

27 – 28.10. 2020 are non-working days and he was **on vacation leave** from 29-31.10. 2020

.

As such, he was physically present in Malaysia for **56 days only**.

His income for the period of employment (61 days) will be subjected to tax at the **non-resident tax rate of 28%** (paragraph 22 Schedule 6 of ITA 1967).

UPDATED AS AT 13/03/2023

DETERMINATION OF RESIDENCE STATUS

Records to be kept:

- Certified true copy of passport
- List of entries/exits
- Copy of departure flight ticket
- Confirmation by the employer on the period of employment, if required
- Other supporting documents

UPDATED AS AT 13/03/2023

RESIDENCE STATUS

For income tax purposes :

- Residence status is one of the main criteria that determines an individual's liability to Malaysian income tax
- Liability to tax is determined on a year to year basis

UPDATED AS AT 13/03/2023

RESIDENCE STATUS

You will not be taxable if

- Employed in Malaysia for less than 60 days
- Employed on board a Malaysian ship
- Age 55 years old and receiving pension from Malaysian employment
- Receiving interest from banks
- Receiving tax exempt dividends

If taxable, you are required to fill in [M Form](#) .

UPDATED AS AT 13/03/2023

TAX RATE

Item	Resident	Non-Resident
Tax rate	Scale rate as specified in Paragraph 1, Part I, Schedule 1 of the ITA	Taxed at a flat rate of 30% on total taxable income (With Effect From Year Assessment 2020)
Personal relief	Entitled to claim	Not entitled to claim
Rebates	Entitled to claim rebate under subsection 6A(2) of the ITA if chargeable income does not exceed RM35,000	Not entitled to claim

Resident : Scale rates of tax from 0 - 30 % (w e f Year 2020) on chargeable income after reliefs

Non resident : Flat rate of 28% (w e f Year 2016 - 2019) not entitled to claim for reliefs

Flat rate of 30% (With effect from Year of Assessment 2020)

UPDATED AS AT 13/03/2023

TAX COMPUTATION FOR RESIDENT INDIVIDUAL

	RM	
Statutory/Aggregate Income From Employment		X
(-) Approved Donations		<u>X</u>
Total Income		XX
(-) Personal Reliefs		<u>X</u>
Chargeable Income		XX
Tax Charged (Refer To Tax Schedule)		XX
(-) Rebate		<u>X</u>
Tax Payable/ Tax paid in excess		<u>XX</u>
(-) Instalments / Monthly Tax Deductions (MTD) paid for 2021 income		<u>XX</u>
Balance of tax payable / Tax paid in excess		<u>XX</u>

UPDATED AS AT 13/03/2023

**TAX RATE
INDIVIDUAL
YA 2022**

Banjaran Pendapatan Cukai	Pengiraan (RM)	Kadar (%)	Cukai (RM)
0 - 5,000	5,000 first	0	0
5,001 – 20,000	5,000 first 15,000 next	1	0 150
20,001 – 35,000	20,000 first 15,000 next	3	150 450
35,001 – 50,000	35,000 first 15,000 next	8	600 1,200
50,001 – 70,000	50,000 first 20,000 next	13	1,800 2,600
70,001 – 100,000	70,000 first 30,000 next	21	4,400 6,300
100,001 – 250,000	100,000 first 150,000 next	24	10,700 36,000
250,001 – 400,000	250,000 first 150,000 next	24.5	46,700 36,750
400,001 – 600,000	400,000 first 200,000 next	25	83,450 50,000
600,001 – 1,000,000	600,000 first 400,000 next	26	133,450 104,000
1,000,001 – 2,000,000	1,000,000 first 1,000,000 next	28	237,450 280,000
Melebihi 2,000,000	2,000,000 first Next ringgit	30	517,450

UPDATED AS AT 13/03/2023



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MONTHLY TAX DEDUCTIONS (MTD) FOR NON RESIDENTS



UPDATED AS AT 13/03/2023



CALCULATION OF MTD FOR NON RESIDENT

MTD for a non resident employee or who is not known to be resident in Malaysia shall be at a flat rate of 30%

CALCULATION OF MTD FOR NON RESIDENT

Example :

An employee who has not qualify as a tax resident in Malaysia for year 2022 :

Monthly gross remuneration	: RM 10,000.00
MTD calculation	: RM 10,000.00 x 30%
	= RM3,000.00

UPDATED AS AT 13/03/2023

CALCULATION OF MTD FOR NON RESIDENT

Example:

A foreign national signed an employment contract with a Malaysian company for 3 years.

Date of arrival in Malaysia - 5 October 2019

MTD Year 2019

October – December @ flat rate 28%

MTD Year 2020

January – June @ flat rate 30%

July

(if his physical presence in Malaysia

is 182 days or more) @ scale rate 0-30%

UPDATED AS AT 13/03/2023

TAX COMPUTATION FOR NON-RESIDENT INDIVIDUAL

	RM	RM
Statutory/Aggregate Income From Employment	x	10,000
(-) Approved Donations / Gifts / Contributions	<u>x</u>	<u>(0.00)</u>
Total / Chargeable Income	<u>xx</u>	<u>10,000</u>
Tax Chargeable (RM10,000 * 30%)	xx	3,000
Tax Payable	xx	3,000
(-) Instalments / Monthly Tax Deductions (MTD) paid for 2022 income	<u>xx</u>	<u>(3,000)</u>
Balance of tax payable / Tax paid in excess	<u>xx</u>	<u>0.00</u>

UPDATED AS AT 13/03/2023



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LOGIN, FILL IN & SUBMIT e-M

UPDATED AS AT 08/03/2023



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**Choose Identity type,
enter Identification
No. and click submit**

UPDATED AS AT 13/03/2023

MyTax ezHasil Services ▾ e-Appointment Customer Feedback Help Center User Manual Light BM

ANDA ADALAH WIRA

Enter Password and Click Login

Please Enter Password

Password123

.....

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

Login

Forgot Password Back

Search Bill Number e-Daftar ByrHASiL e-TT


MyTax

UPDATED AS AT 13/03/2023

Welcome to MyTax [Redacted]
Tax Identification Number (TIN) : IG [Redacted]
LHDNM : WILAYAH PERSEKUTUAN KUALA LUMPUR

[View Bill Number](#)   

Your Tax Info

Role Selection 

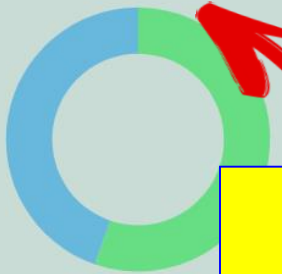
Individual 

Tax Balance
Your Tax Payment Status
RM 0.00
On 26/02/2023


Refund Amount
Latest Amount Approved
RM 0.00
On 26/02/2023

Tax Total
Thank You For Your Contribution To The Nation

2022	RM 0.00
2021	RM
2020	RM




Amount of Tax paid for previous year

Stoppage Order Review
 You Have No Restriction

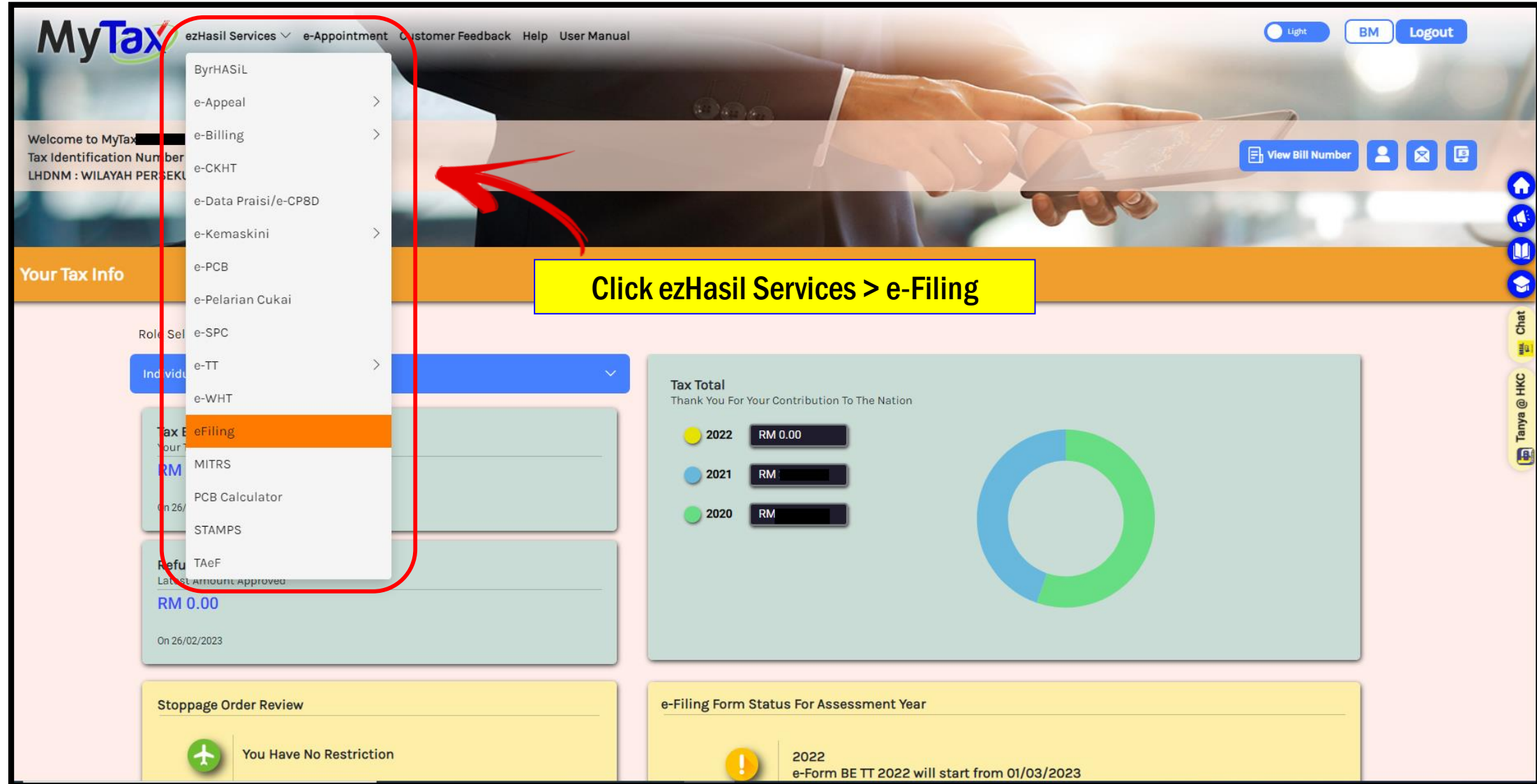
Travel Restriction Check

e-Filing Form Status For Assessment Year

	2022 e-Form BE TT 2022 will start from 01/03/2023
	2021 e-Form BE was submitted on 15/02/2022

e-Filing Status Form

UPDATED AS AT 13/03/2023



The screenshot shows the MyTax portal interface. At the top, there is a navigation bar with 'MyTax' logo, 'ezHasil Services', 'e-Appointment', 'Customer Feedback', 'Help', and 'User Manual'. On the right, there are buttons for 'Light', 'BM', and 'Logout'. Below the navigation bar, there is a 'Welcome to MyTax' section with a 'View Bill Number' button and user icons. A dropdown menu is open under 'ezHasil Services', listing various services. A red arrow points to the 'e-Filing' option. A yellow callout box with the text 'Click ezHasil Services > e-Filing' is positioned over the menu. The main content area includes 'Your Tax Info' with a dropdown for 'Individual', a 'Tax Total' section with a donut chart and data for 2022 (RM 0.00), 2021 (RM), and 2020 (RM), and a 'Stoppage Order Review' section showing 'You Have No Restriction'.

ezHasil Services

- ByrHASiL
- e-Appeal >
- e-Billing >
- e-CKHT
- e-Data Prais/e-CP8D
- e-Kemaskini >
- e-PCB
- e-Pelarian Cukai
- e-SPC
- e-TT >
- e-WHT
- eFiling**
- MITRS
- PCB Calculator
- STAMPS
- TaEF

Click ezHasil Services > e-Filing

Tax Total
Thank You For Your Contribution To The Nation

2022	RM 0.00
2021	RM
2020	RM

Stoppage Order Review

You Have No Restriction

UPDATED AS AT 13/03/2023

Welcome to MyTax [REDACTED]
Nombor Pengenalan Cukai (TIN) : [REDACTED]
LHDNM : WILAYAH PERSEKUTUAN KUALA LUMPUR

Choose 2022 Year of Assessment

e-Borang Status e-Borang

Individu Pemastautin

- e-BE**
Tiada Punca Pendapatan Perniagaan
- e-B**
Ada Punca Pendapatan Perniagaan
- e-BT**
Pekerja Berpengetahuan atau Bukan Warganegara Memegang Jawatan Utama atau Pekerja Berkepakaran (Program Kepulangan Pakar) yang telah diluluskan oleh Menteri - rujuk P.U (A) 344/2010 atau P.U.(A) 151/2012 di Portal Rasmi LHDNM

Borang nyata bagi Individu Bukan Pemastautin

- e-M**
Borang nyata bagi Individu Bukan Pemastautin
- e-MT**
Pekerja Berpengetahuan adalah tertakluk kepada kelulusan oleh Menteri - merujuk kepada P.U. (A) 344/2010 dalam Portal Rasmi LHDN

Click e-M

2022
2021
2020
2019
2018
2017
2016
2015
2014
2013
2012

Tahun Taksiran ▾

Tahun Taksiran ▾

UPDATED AS AT 13/03/2023

- 1 Particulars of Individual
- 2 Other Particulars
- 3 Income
- 4 Tax Payable / Repayable
- 5 Summary

Particulars of Individual

RETURN FORM OF A NON-RESIDENT INDIVIDUAL

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

ASSESSMENT 2022 TAX PAID IN EXCESS FOR THE YEAR OF ASSESSMENT 2022 : RM

PARTICULARS OF INDIVIDUAL

Identification No. (TIN)	[REDACTED]		
Identification no.	<input type="text"/>		
Current passport	<input type="text" value="dd/mm/yyyy"/>		
	<input type="text" value="MALAYSIA"/>	Gender	<input type="text" value="Male"/>
	<input type="text" value=""/>		
12-2022	<input type="text" value="Single"/>	Date of marriage / divorce / demise	<input type="text" value="dd/mm/yyyy"/>
ment	<input type="text" value="Self (single/divorcee/widow/w"/>	Record-keeping	<input type="text" value="-- Please Select --"/>

Choose type of assessment

Next

UPDATED AS AT 13/03/2023

- 1
- 2
- 3
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- 5

Click other particulars

RETURN FORM OF A NON-RESIDENT INDIVIDUAL

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

Fill up phone num

e- M YEAR OF ASSESSMENT 2022

TAX PAID IN EXCESS FOR THE YEAR OF ASSESSMENT 2022 : RM [REDACTED]

OTHER PARTICULARS

Telephone no. [REDACTED]

Handphone no. info M [REDACTED]

Employer's no. E [REDACTED]

Tax borne by employer info No

e-Mail [REDACTED]

Has financial account(s) at financial institution(s) outside Malaysia No

Carries on e-Commerce -- Please Select --

Website / social media address

Disposal of asset under the Real Property Gains Tax Act 1976 No

Disposal declared to LHDNM -- Please Select --

Method of payment for tax refund Payment via bank account

Information of bank account

Name of bank CIMB BANK BERHAD

Bank account no. (10/14 Digits) [REDACTED]

Type of Foreign Currency Requested

SWIFT Code

Key in bank account

Select method of payment for tax refund

UPDATED AS AT 13/03/2023

Fill up email address and permanent address

- 1
- 2
- 3
- 4
- 5

Permanent address in country of origin of individual / executor of the deceased person's estate

Country: -- Please select country --

Address 1: Address 2: Address 3:

Postcode: City: State: NOT APPLICABLE

Correspondence address

Country:

Address 1: Address 2: Address 3:

Postcode: City: State:

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

Particulars of business income / financial particulars of individual Click to fill

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

Next

UPDATED AS AT 13/03/2023

Click income

RETURN FORM OF A NON-RESIDENT INDIVIDUAL

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

- 1
- 2
- 3**
- 4
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YEAR OF ASSESSMENT 2022

TAX PAID IN EXCESS FOR THE YEAR OF ASSESSMENT 2022 : [REDACTED]

STATUTORY INCOME AND TOTAL INCOME

Fill up business income

Statutory income from businesses

Number of businesses

Fill up partnership income

Statutory income from partnerships

Number of partnerships

Fill up employment income

Aggregate statutory income from businesses

LESS Business losses brought forward

TOTAL

Fill rent income

Statutory income from employment * / director's fees

Number of employment

* If there is a claim for exemption of employment income under

Current year Business Losses

Statutory income from rents

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

AGGREGATE INCOME

LESS Current year business losses

TOTAL

UPDATED AS AT 13/03/2023

- 1
- 2
- 3
- 4
- 5

LESS Other expenses [Qualifying prospecting expenditure – Schedule 4]

LESS Approved donations / gifts / contributions

TOTAL

TAXABLE PIONEER INCOME

Gross income subject to tax at other rates. Please specify:

TOTAL INCOME (SELF)

Monthly Tax Deductions (MTD) / Section 107D

Self installments / CP500

Payment made for 2022 income – SELF and HUSBAND / WIFE for joint assessment

Click to fill in approved donations / gifts / contributions

Click to fill

Fill up Monthly Tax Deduction

Fill up Self instalments

	.00
	.00
	.00
	.00
	.00
	.00
	.00

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 style="width: 90%;" type="text" value="Type of Income"/>	<input style="width: 90%;" type="text" value="Year of Assessment"/>	<input style="width: 90%;" type="text" value="Amount (RM)"/> .00

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UPDATED AS AT 13/03/2023

Approve Donations / Gifts / Contributions

RETURN FORM OF A NON-RESIDENT INDIVIDUAL

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

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e- M YEAR OF ASSESSMENT 2022 TAX PAID IN EXCESS FOR THE YEAR OF ASSESSMENT 2022 : XXXXXXXXXX

APPROVED DONATIONS / GIFTS / CONTRIBUTIONS

Gift of money to the Government / State Government / local authority	<input style="width: 90%;" type="text"/>	.00
Gift of money to approved institutions / organisations / funds	<input style="width: 90%;" type="text"/>	.00
Gift of money for any sports activity approved by the Minister of Finance	<input style="width: 90%;" type="text"/>	.00
Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance	<input style="width: 90%;" type="text"/>	.00
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	<input style="width: 90%;" type="text"/>	.00
TOTAL	Restricted to 10% of aggregate income	.00
Gift of artefacts, manuscripts or paintings to the Government or State Government	<input style="width: 90%;" type="text"/>	.00
Gift of money for the provision of library facilities or to libraries	Restricted to 20,000	.00
Gift of money or contribution in kind for the provision of facilities in public places for the benefit of disabled persons	<input style="width: 90%;" type="text"/>	.00
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
Gift of paintings to the National Art Gallery or any state art gallery	<input style="width: 90%;" type="text"/>	.00
TOTAL		.00

Next

UPDATED AS AT 13/03/2023

RETURN FORM OF A NON-RESIDENT INDIVIDUAL

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

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e- M YEAR OF ASSESSMENT 2022 TAX PAID IN EXCESS FOR THE YEAR OF ASSESSMENT 2022 : RM [REDACTED]

TAX PAYABLE / REPAYABLE

CHARGEABLE INCOME [REDACTED]

Total Chargeable Income

COMPUTATION OF TAX CHARGEABLE

Division of Chargeable Income according to the taxable

Chargeable Income
[REDACTED].00
[REDACTED].00
[REDACTED].00

Tax Rate
30 %
[REDACTED] %
[REDACTED] %

Income Tax
[REDACTED]
[REDACTED]
[REDACTED]

Total Income Tax

TOTAL INCOME TAX [REDACTED] 0.00

DEDUCTIONS AND RELIEFS

Section 110 tax deduction (others)

Section 133

HK-6

info Restricted to total income tax amount

Click to Fill Up HK-6

Next

UPDATED AS AT 13/03/2023

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

Logout

Name :


RETURN FORM OF A NON-RESIDENT INDIVIDUAL

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

e- M YEAR OF ASSESSMENT 2022

BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2022 :

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	-- Please Select --	<input type="text"/>	<input type="text"/>	<input type="text"/>	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

UPDATED AS AT 13/03/2023

PARTICULARS OF BUSINESS INCOME (IF ANY)

INCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2022 :

PARTICULARS OF BUSINESS INCOME

SUMMARY OF BUSINESS AND PARTNERSHIP LOSSES SUBJECT TO LOSS RESTRICTION

LOSSES OF CURRENT YEAR OF ASSESSMENT

Current Year Of Assessment Business And Partnership Losses	<input type="text"/>	.00	
Amount Absorbed From Tax Exempt Income Of Pioneer Business	<input type="text"/>	.00	
Amount Absorbed In The Current Year Of Assessment	<input type="text"/>	.00	
Balance Carried Forward	<input type="text"/>	.00	

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 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"/>
2019	<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"/>
2021	<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	<input type="text"/>	.00	Partnership capital allowances carried forward	<input type="text"/>	.00
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UPDATED AS AT 13/03/2023

FINANCIAL PARTICULARS OF INDIVIDUAL (MAIN BUSINESS ONLY)

FINANCIAL PARTICULARS OF INDIVIDUAL [MAIN BUSINESS ONLY]

Name of business

Business code



Type of business activity

[TRADING PROFIT AND LOSS ACCOUNT](#)

Sales or turnover

.00

Opening stock

.00

Purchase and cost of production

.00

Closing stock

.00

LESS Cost of sales

.00

GROSS PROFIT / LOSS

.00

OTHER INCOME

OTHER INCOME

Other business(es)

.00

Dividends

.00

Interest and discounts

.00

Rents, royalties and premiums

.00

Other income

.00

TOTAL

.00

UPDATED AS AT 13/03/2023

EXPENSES

EXPENSES

Loan interest	<input type="text" value=""/>	.00
Salaries and wages	<input type="text" value=""/>	.00
Rental / lease	<input type="text" value=""/>	.00
Contracts and subcontracts	<input type="text" value=""/>	.00
Commissions	<input type="text" value=""/>	.00
Bad debts	<input type="text" value=""/>	.00
Travelling and transport	<input type="text" value=""/>	.00
Repairs and maintenance	<input type="text" value=""/>	.00
Promotion and advertisement	<input type="text" value=""/>	.00
Other expenses	<input type="text" value=""/>	.00
TOTAL EXPENDITURE	<input type="text" value=""/>	.00
NET PROFIT / LOSS	<input type="text" value=""/>	.00
Non-allowable expenses	<input type="text" value=""/>	.00

UPDATED AS AT 13/03/2023

FIXED ASSETS

FIXED ASSETS		
Land and buildings	<input style="width: 90%;" type="text" value=""/>	.00
Plant and machinery	<input style="width: 90%;" type="text" value=""/>	.00
Motor vehicles	<input style="width: 90%;" type="text" value=""/>	.00
Other fixed assets	<input style="width: 90%;" type="text" value=""/>	.00
TOTAL FIXED ASSETS		<input style="width: 90%;" type="text" value=""/> .00

CURRENT ASSETS

CURRENT ASSETS		
Stock	<input style="width: 90%;" type="text" value=""/>	.00
Trade debtors	<input style="width: 90%;" type="text" value=""/>	.00
Sundry debtors	<input style="width: 90%;" type="text" value=""/>	.00
Cash in hand	<input style="width: 90%;" type="text" value=""/>	.00
Cash at bank	<input style="width: 90%;" type="text" value=""/>	.00
Other current assets	<input style="width: 90%;" type="text" value=""/>	.00
TOTAL CURRENT ASSETS		<input style="width: 90%;" type="text" value=""/> .00
TOTAL ASSETS		<input style="width: 90%;" type="text" value=""/> .00

UPDATED AS AT 13/03/2023

LIABILITIES

LIABILITIES

Loans and overdrafts	<input type="text"/>	.00	
Trade creditors	<input type="text"/>	.00	
Sundry creditors	<input type="text"/>	.00	
TOTAL LIABILITIES		<input type="text"/>	.00

OWNER EQUITY

OWNER'S EQUITY

Capital account	<input type="text"/>	.00
Current account balance brought forward	<input type="text"/>	.00
Current year profit / loss	<input type="text"/>	.00
Drawings / advance (Net)	<input type="text"/>	.00
Current account balance carried forward	<input type="text"/>	.00

UPDATED AS AT 13/03/2023

SUMMARY

Logout

Name : [REDACTED]

RETURN FORM OF A NON-RESIDENT INDIVIDUAL

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

e- M YEAR OF ASSESSMENT 2022

BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2022 [REDACTED]

SUMMARY

CHARGEABLE INCOME [REDACTED]

TOTAL INCOME TAX [REDACTED]

LESS Total tax deduction (Section 110) and relief (Section 133) [REDACTED]

TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2022 [REDACTED]

MTD / Section 107D / Installment / CP500 payment made for the year 2022 – SELF and HUSBAND / WIFE for joint assessment [REDACTED]

BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2022 [REDACTED]

Next

UPDATED AS AT 13/03/2023

Declaration

Logout

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Name : [REDACTED]

RETURN FORM OF A NON-RESIDENT INDIVIDUAL

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

e- M YEAR OF ASSESSMENT 2022

BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2022 : [REDACTED]

DECLARATION

I, [REDACTED]
Identification no. [REDACTED]

Date [REDACTED]

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

Sign and Submit

Click Sign and Submit

UPDATED AS AT 13/03/2023

[Log keluar](#)

PENGESAHAN PENERIMAAN e-BE BAGI TAHUN TAKSIRAN 2020

No Siri	BE 60
Nama	████████ FAUZI
No. Cukai Pendapatan	SG 2466 ██████
No. Pengenalan	████████ 87
Pendapatan Bercukai	RM 0
Jumlah Cukai Yang Dikenakan	RM 0
CUKAI KENA DIBAYAR 2020	RM 0.00
Bayaran yang telah dibuat untuk pendapatan tahun 2020 - SENDIRI dan SUAMI / ISTERI bagi taksiran bersama	RM ██████
LEBIHAN BAYARAN TAHUN TAKSIRAN 2020	RM ██████
Pengakuan Dan Ditandatangani Oleh	████████ FAUZI
No. Pengenalan	████████ 87
Nama Penghantar	████████ FAUZI
Tarikh Dan Masa	07 Feb 2021 13:51:37

Cukai dibayar balik TT 2020 adalah tertakluk kepada semakan LHDNM.
Terima kasih kerana menggunakan eFiling LHDNM.

[Cetak Slip](#) [Cetak eBE](#)

**YOUR FORM
WAS
SUCCESSFULLY
SUBMITTED!!!**



Building Sustainable Future
TOGETHER

TAX CLEARANCE PROCESS

UPDATED AS AT 13/03/2023



TAX CLEARANCE PROCESS

- A written notice to IRBM not less than one month before cessation of employment

Reasons for leaving:

- Leaving Malaysia permanently
- Leaving company (change employer in Malaysia)
- Resigning from employment
- Retiring
- Death of an employee

UPDATED AS AT 13/03/2023

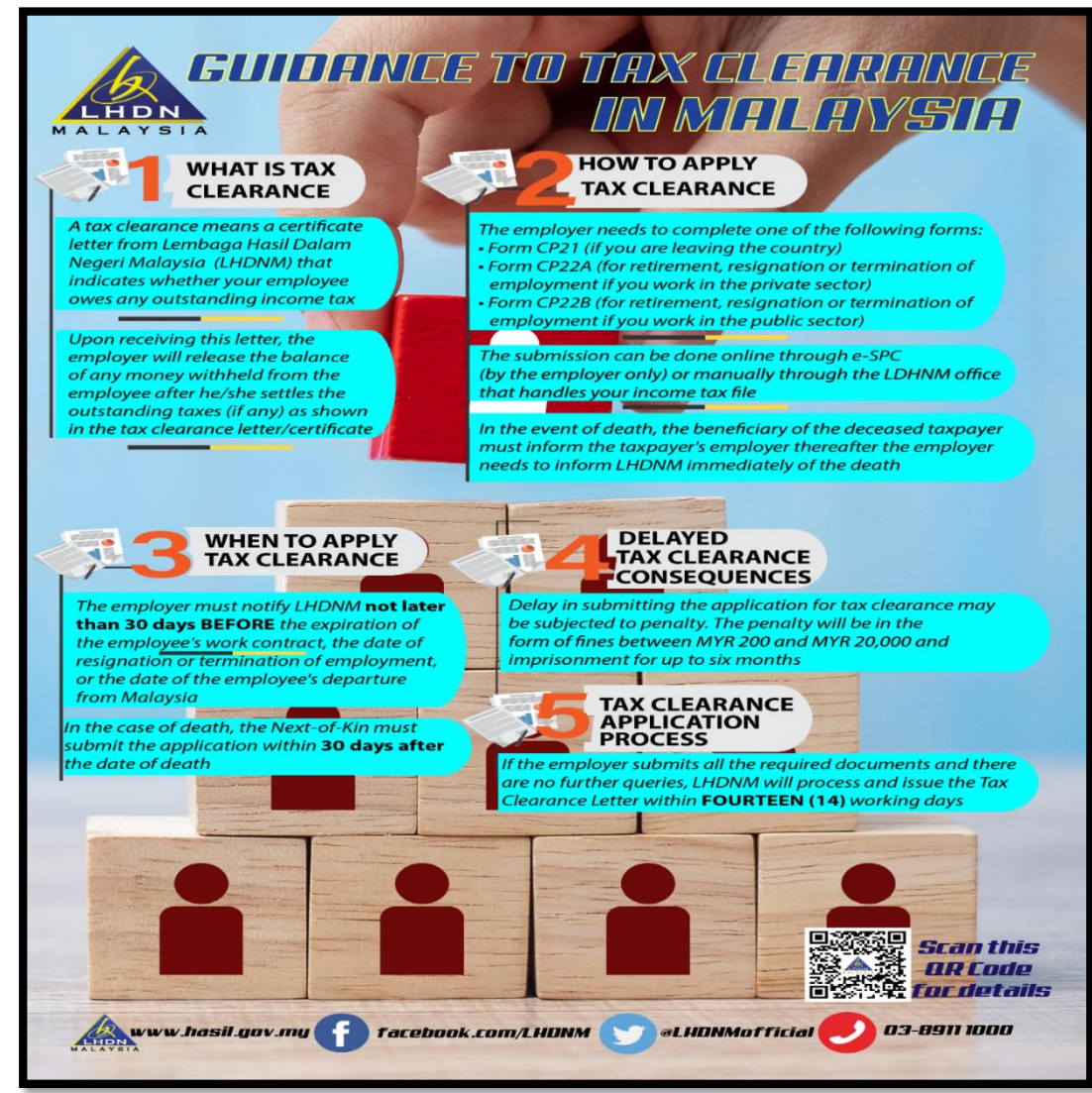
TAX CLEARANCE PROCESS

Documents Required:

- Form CP 21
- Form EA
- List of entries/ exit
- Complete copy of passport together with the original for verification.
- Copy of departure flight ticket.
- Form TP 3 on Information related to employment with previous employer (to be given to new employer)

UPDATED AS AT 13/03/2023

TAX CLEARANCE PROCESS INFOGRAPHIC



GUIDANCE TO TAX CLEARANCE IN MALAYSIA

1 WHAT IS TAX CLEARANCE
A tax clearance means a certificate letter from Lembaga Hasil Dalam Negeri Malaysia (LHDNM) that indicates whether your employee owes any outstanding income tax
Upon receiving this letter, the employer will release the balance of any money withheld from the employee after he/she settles the outstanding taxes (if any) as shown in the tax clearance letter/certificate

2 HOW TO APPLY TAX CLEARANCE
The employer needs to complete one of the following forms:
• Form CP21 (if you are leaving the country)
• Form CP22A (for retirement, resignation or termination of employment if you work in the private sector)
• Form CP22B (for retirement, resignation or termination of employment if you work in the public sector)
The submission can be done online through e-SPC (by the employer only) or manually through the LHDNM office that handles your income tax file
In the event of death, the beneficiary of the deceased taxpayer must inform the taxpayer's employer thereafter the employer needs to inform LHDNM immediately of the death

3 WHEN TO APPLY TAX CLEARANCE
The employer must notify LHDNM **not later than 30 days BEFORE** the expiration of the employee's work contract, the date of resignation or termination of employment, or the date of the employee's departure from Malaysia
In the case of death, the Next-of-Kin must submit the application within **30 days after** the date of death

4 DELAYED TAX CLEARANCE CONSEQUENCES
Delay in submitting the application for tax clearance may be subjected to penalty. The penalty will be in the form of fines between MYR 200 and MYR 20,000 and imprisonment for up to six months

5 TAX CLEARANCE APPLICATION PROCESS
If the employer submits all the required documents and there are no further queries, LHDNM will process and issue the Tax Clearance Letter within **FOURTEEN (14)** working days

Scan this QR Code for details

www.hasil.gov.my | Facebook.com/LHDNM | @LHDNOfficial | 03-8911 1000

UPDATED AS AT 13/03/2023

TAX RELIEF YEAR ASSESSMENT 2022

PERSONAL DEDUCTIONS

 <p>INDIVIDUAL & DEPENDENT RELATIVES RM9,000</p>	 <p>DISABLED INDIVIDUAL RM6,000</p>	 <p>DISABLED HUSBAND/WIFE RM5,000</p>	<p>HUSBAND/WIFE/ PAYMENT OF ALIMONY TO FORMER WIFE RM4,000</p> 	<p>EDUCATION FEE (SELF) RM7,000</p> <p>- INCLUDES UPSKILLING OR ENHANCEMENT COURSE FOR ANY FIELDS RECOGNIZED BY THE DIRECTOR GENERAL OF SKILL DEVELOPMENT (RESTRICTED RM2,000)</p> 
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UPDATED AS AT 13/03/2023

TAX RELIEF YEAR ASSESSMENT 2022

LIFESTYLE, MEDICAL AND EQUIPMENT RELATED

DOMESTIC TRAVEL EXPENSES

RM1,000



- ACCOMMODATION IN REGISTERED PREMISES WITH MOTAC
- FEE ENTRANCE TO TOURIST ATTRACTION CENTRE
- PURCHASE OF DOMESTIC TOUR PACKAGE THROUGH LICENSED TRAVEL AGENT



MEDICAL TREATMENT, SPECIAL NEEDS AND CARER EXPENSES FOR PARENTS

RM8,000



BASIC SUPPORTING EQUIPMENT FOR DISABLED SELF, SPOUSE, CHILD OR PARENT

RM6,000



LIFESTYLE

RM2,500



- PURCHASE OF READING MATERIALS
- PURCHASE OF PERSONAL COMPUTER, TABLET/SMART PHONE
- PAYMENT FOR INTERNET SUBSCRIPTION
- PURCHASE OF SPORTS EQUIPMENT & GYMNASIUM MEMBERSHIP



ADDITIONAL

RM2,500

- PURCHASE OF PERSONAL COMPUTER, TABLET/SMART PHONE

ADDITIONAL LIFESTYLE RELATED TO SPORTS ACTIVITY

RM500

- PURCHASE OF SPORTS EQUIPMENT
- RENTAL/ENTRANCE FEE TO ANY SPORTS FACILITY
- REGISTRATION FEE FOR ANY SPORTS COMPETITION



PURCHASE OF BREASTFEEDING EQUIPMENT

RM1,000



- RESTRICTED TO FEMALE TAXPAYER
- FOR A CHILD AGE 2 YEARS OLD AND BELOW
- DEDUCTION IS ALLOWED ONCE IN EVERY 2 YEARS OF ASSESSMENT

MEDICAL EXPENSES FOR SERIOUS DISEASES (SELF/SPOUSE OR CHILD) & MEDICAL EXPENSES FOR FERTILITY TREATMENT (SELF OR SPOUSE)

RM8,000




- FULL MEDICAL CHECKUP INCLUDING COVID-19 DETECTION TEST, VACCINATION AND MENTAL HEALTH EXAMINATION OR CONSULTATION (RESTRICTED RM1,000)

UPDATED AS AT 13/03/2023

TAX RELIEF YEAR ASSESSMENT 2022

CHILD RELATED DEDUCTIONS

 <p>EACH UNMARRIED CHILD BELOW 18 YEARS OLD RM2,000</p>	 <p>CHILD CARE FEES TO A REGISTERED CHILD CARE CENTRE/ KINDERGARTEN RM3,000</p>	 <p>DISABLED CHILD RM6,000</p>	
<p>CHILD ABOVE 18 YEARS OLD RM2,000</p> <ul style="list-style-type: none"> - UNMARRIED - RECEIVING FULL-TIME EDUCATION 	<p>CHILD ABOVE 18 YEARS OLD RM8,000</p> <ul style="list-style-type: none"> - UNMARRIED - FURTHER EDUCATION (DIPLOMA AND ABOVE IN MALAYSIA) 	 <p>ADDITIONAL FOR DISABLED CHILD RM8,000</p> <ul style="list-style-type: none"> - UNMARRIED - PURSUING DIPLOMA OR HIGHER QUALIFICATIONS 	<ul style="list-style-type: none"> - FOR A CHILD AGE 6 YEARS OLD AND BELOW - RELIEF CAN BE CLAIMED EITHER BY HUSBAND OR WIFE

UPDATED AS AT 13/03/2023

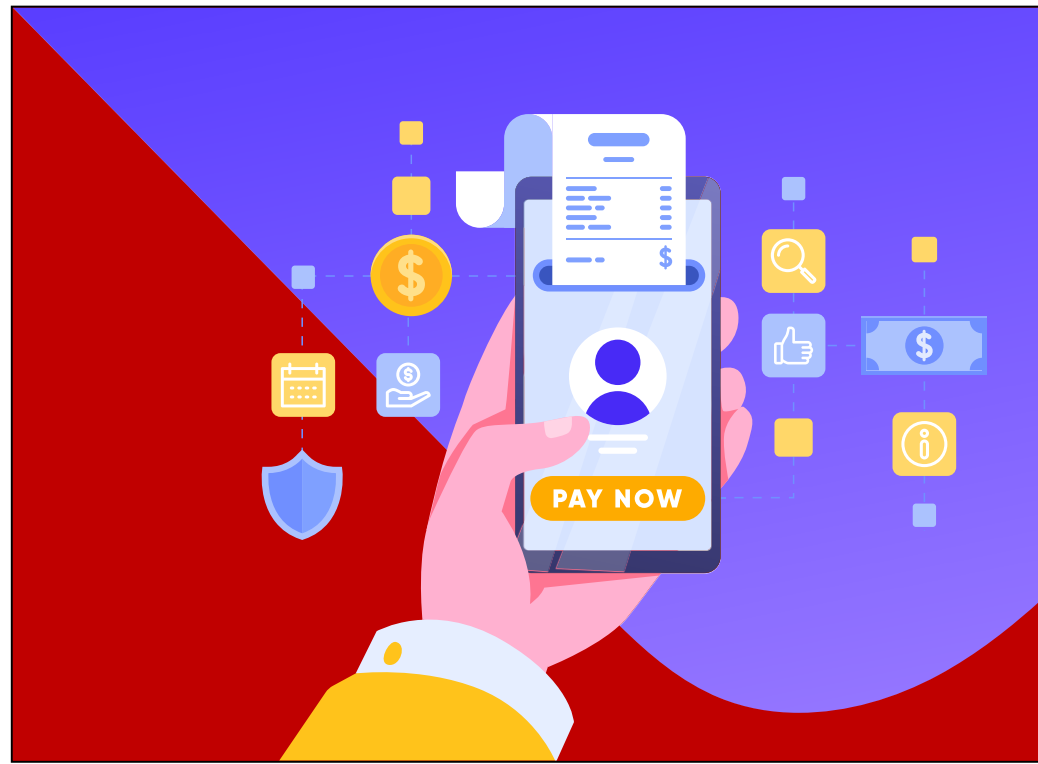
TAX RELIEF YEAR ASSESSMENT 2022

LIFE INSURANCE AND EPF		CONTRIBUTIONS AND OTHERS		MEDICAL		SSPN (NET DEPOSIT)	
* PENSIONABLE PUBLIC SERVANT	RM7,000	SOCSCO	RM350	EDUCATION AND MEDICAL INSURANCE (INDIVIDUAL/SPOUSE/CHILDREN)	RM3,000		RM8,000
OR		PERKESO					
OTHER THAN PENSIONABLE PUBLIC SERVANT		DEFERRED ANNUITY AND PRIVATE RETIREMENT SCHEME	RM3,000	INSTALLATION/RENTAL/PURCHASE EXPENSES ON CHARGING FACILITIES FOR PERSONAL USE - INCLUDING HIRE PURCHASE - SUBSCRIPTION	RM2,500		
* LIFE INSURANCE PREMIUM	RM3,000						
* EPF/APPROVED SCHEME	RM4,000						

UPDATED AS AT 15 FEBRUARY 2023

UPDATED AS AT 13/03/2023

INCOME TAX PAYMENT



Klik **Byr HASiL** di www.hasil.gov.my untuk bayaran melalui perbankan internet dengan bank-bank ahli FPX berikut:



BAYARAN MELALUI KAD KREDIT:



BAYARAN MELALUI PERBANKAN TELEFON MUDAH ALIH



UPDATED AS AT 13/03/2023

LATE / FAILURE TO SUBMIT FORM

PENALTY will be **IMPOSED** depend to period
after stipulated times / extension time
allowed

PENALTY

Calculated on Total Tax Payable

Up to 12 months

15%

More than 12
months to 24
months

30%

More than 24
months to 36
months

45%

UPDATED AS AT 13/03/2023

LATE / FAILURE TO PAY TAX

PENALTY will be **IMPOSED** depend to
period after stipulated times / extension
time allowed:

10%

Increment
from tax
payable

UPDATED AS AT 13/03/2023

If you have **enquiries** about e-filing,
kindly contact:

Customer Service Centre:

03-8911 1000 (LHDN)
03-8751 1000 (HASIL RECOVERY CALL CENTRE)

Visit to the nearest LHDNM's Branch

UPDATED AS AT 13/03/2023

DO NOT BE A **VICTIM** TAXATION SCAMS

DO NOT **DISCLOSED** YOUR TAX INFORMATION

DO NOT BE A *VICTIM* OF FINANCIAL AND TAXATION SCAMS



DO NOT DISCLOSE CONFIDENTIAL INFORMATION

financial and taxation to any suspicious parties.



DO NOT RESPOND

If you receive any telephone calls, SMS, e-mails or letter of dubious.



GET IRBM'S CONFIRMATION

via feedback form or call
Contact Centre at 03 – 8911 100

UPDATED AS AT 13/03/2023



**LEADING
CHANGE** **DRIVING
EXCELLENCE**

PLANNING TO TRAVEL ABROAD??

LOG ON TO

<http://sspi.imi.gov.my>

**AND GET YOUR ID
CHECKED FOR CLEARANCE
TO TAKE OFF FOR YOUR
LONG AWAITED GETAWAY**

UPDATED AS AT 13/03/2023



LEADING
CHANGE **DRIVING**
EXCELLENCE

Research/ Questionnaire on Effectiveness of the Tax Education and Awareness Programme by IRBM 2023

We extend our heart warmest appreciation if you are able to provide us your humble suggestions and feedback to enhance the quality of our programme parallel to the Vision and Mission of IRBM.

Thank you

Corporate Services Department
INLAND REVENUE BOARD OF MALAYSIA

Scan the QR code to send in your feedback



THANK YOU



/LHDNM



/LHDNOfficial



/LHDNM



www.hasil.gov.my



03-8911 1000

Hasil Care Line



03-8751 1000

Hasil Recovery Call
Centre



MyTax

Web Responsif &
Aplikasi Mobile

**Gerbang Informasi
Percukaian**

Single Sign-On
Untuk Semua
Perkhidmatan

Dashboard Ringkas
& Padat

**Pusat Untuk
Semua e-Perkhidmatan LHDNM**



UPDATED AS AT 13/03/2023