



HASIL

TOGETHER WE
DEVELOP THE NATION



UPDATED AS AT 01/11/2023



UPDATED AS AT 01/11/2023



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

**THANK
YOU!**



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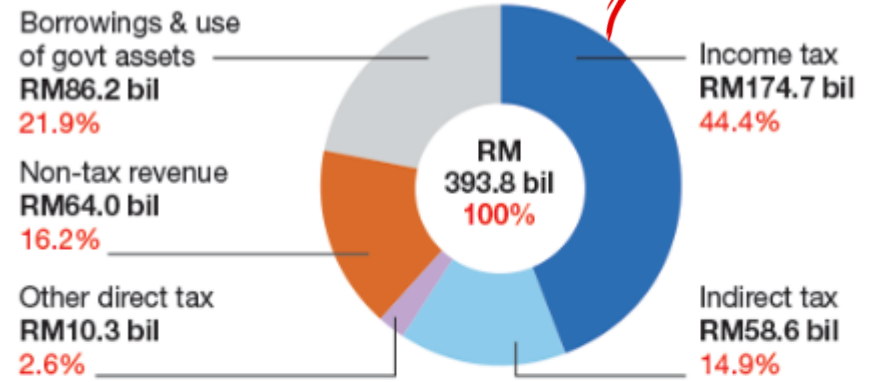


44.4% COMES FROM INCOME TAX

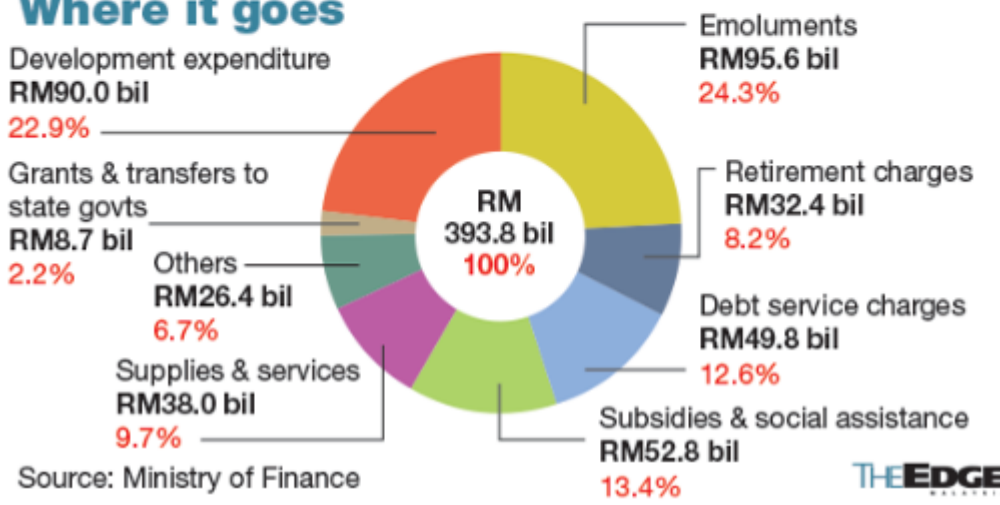
THE FEDERAL GOVERNMENT BUDGET SUMMARY



Budget 2024: Where it comes from



Where it goes



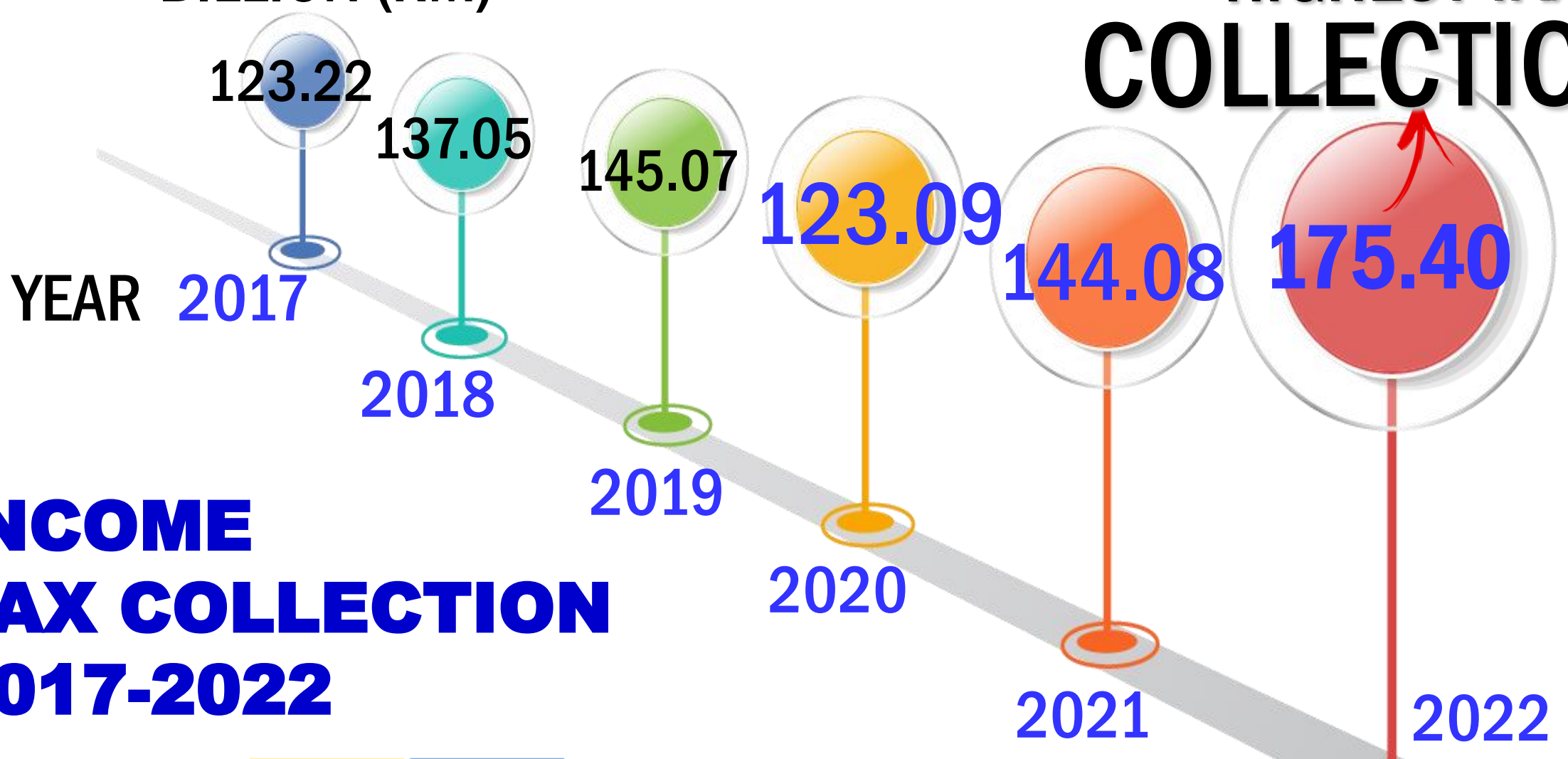
THE EDGE

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BILLION (RM)

HIGHEST TAX COLLECTION



INCOME TAX COLLECTION 2017-2022

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ADVANTAGES OF PAYING TAX



EDUCATIONS



HEALTH



WELFARE



**INFRASTRUCTURE &
PUBLIC FACILITIES AND
COMMUNICATION**



**AGRICULTURE &
INDUSTRIES**



DEVELOPMENT



**SECURITY &
NATIONAL DEFENCE**



SUBSIDIES

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TAX BENEFITS FOR NATION PROSPERITY



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HISTORY AND HASIL's TRANSFORMATION

UPDATED AS AT 01/11/2023





INLAND REVENUE
BOARD OF
MALAYSIA
HEADQUARTERS
@
MENARA HASIL
CYBERJAYA

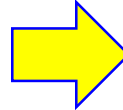
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HASIL's CORPORATE PLAN



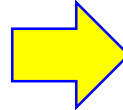
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1st MAC 1996



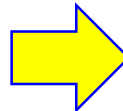
6th JANUARI 2015

**IRBM was established in
accordance with
IRBM Act 1965**



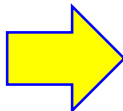
**Statutory body seperated with
remuneration (BBDS)**

**Inland Revenue Board of
Malaysia (IRBM)**

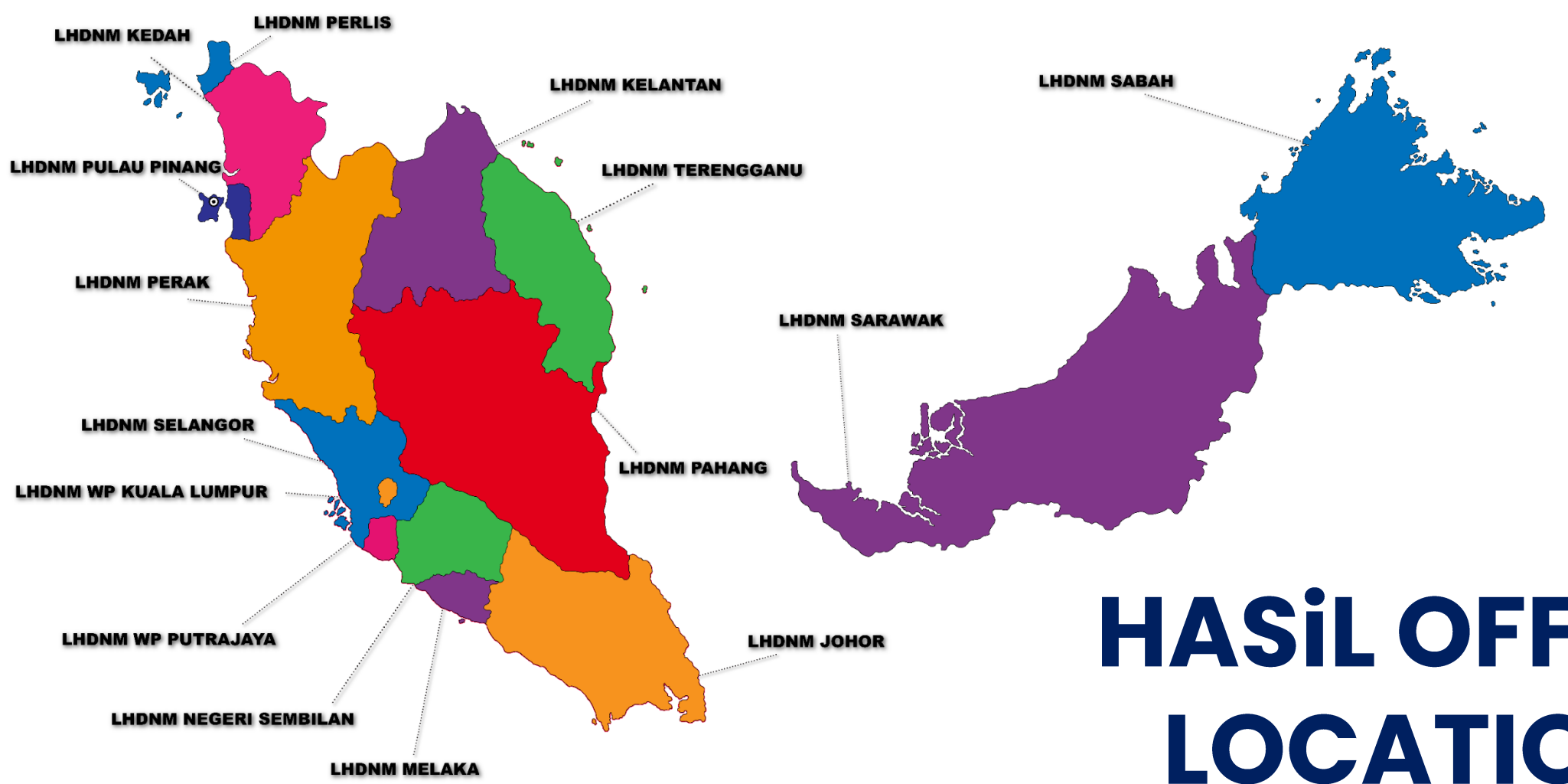


**Has autonomy especially in financial
and personal management.
Policy setting and formulation on
taxation continues to remain at under
the jurisdiction of MOF**

**Director General of Inland
Revenue / Chief Executive
Office**

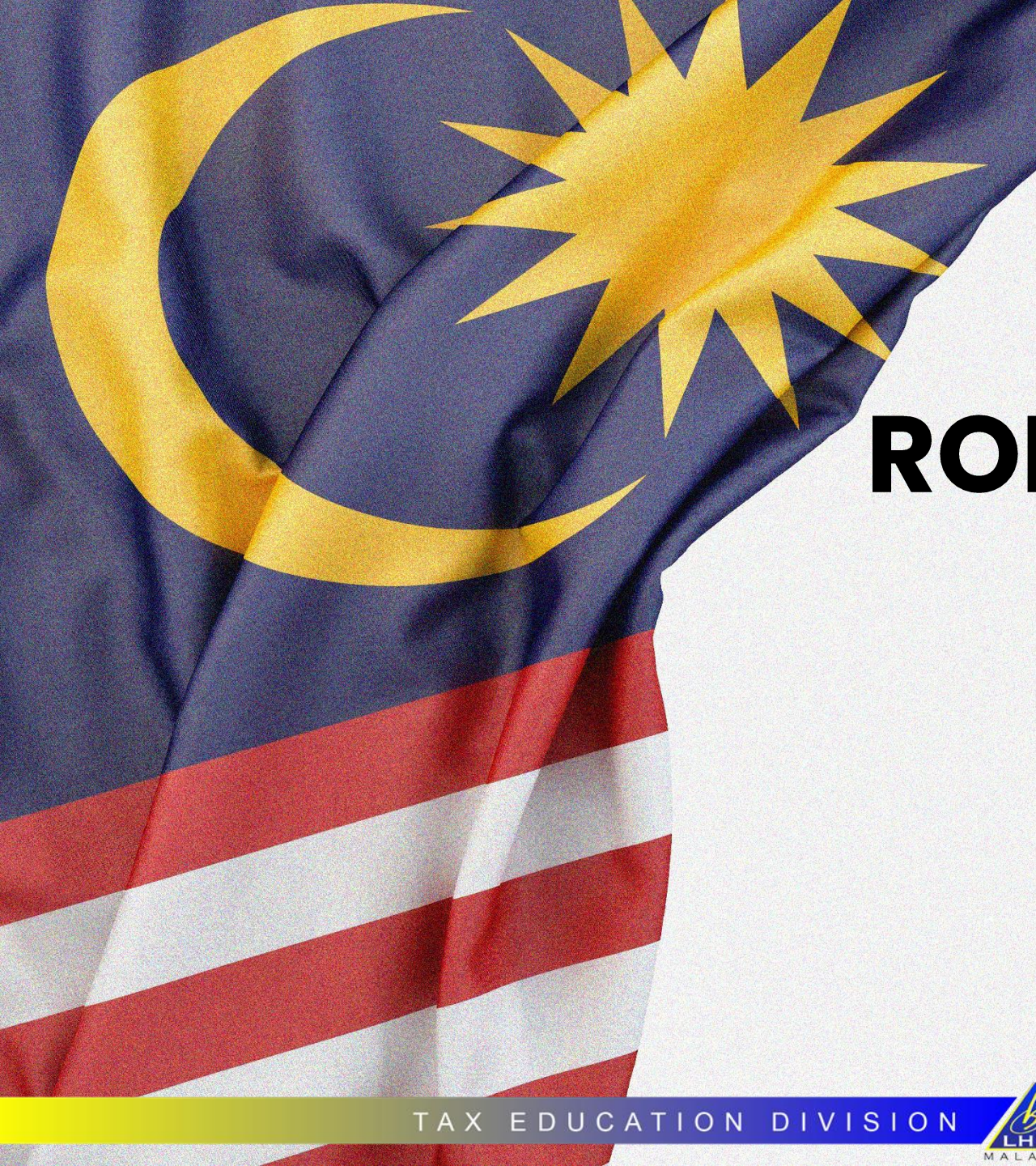


**The Chief Executive Officer is
appointed as a Member of the Board of
Directors**



HASIL OFFICE LOCATION

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ROLES & FUNCTIONS of

HASiL

UPDATED AS AT 01/11/2023



ROLES & FUNCTIONS OF HASiL

To collect
DIRECT TAX
on behalf of the
government

To
**ADVISE THE
GOVERNMENT**
on matters relating
to taxation

To perform such
other functions
as are conferred
on the **BOARD**
by any other
written law

**COLLECTING
AGENT**
For and on behalf of
any body for the
recovery of loans
due for repayment to
that body under any
written law

To participate in or
outside Malaysia in
respect of matters
**RELATING TO
TAXATION**

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MAIN ACTIVITIES



UPDATED AS AT 01/11/2023

ACT AND REGULATIONS

01 INCOME TAX ACT 1967

02 PETROLEUM
(INCOME TAX) ACT 1967

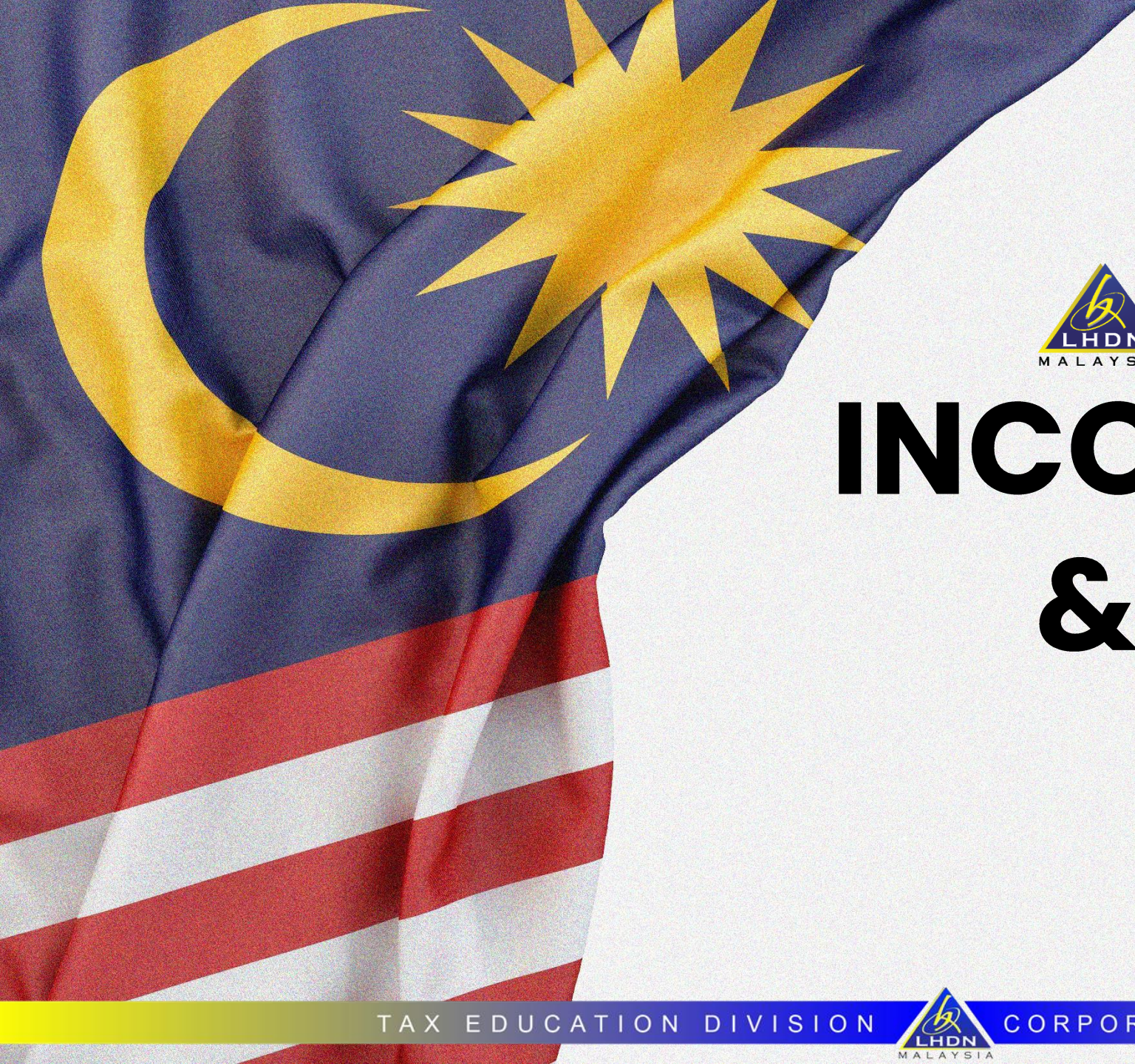
03 REAL PROPERTY GAINS
TAX ACT 1976

04 STAMP ACT 1949

05 LABUAN BUSINESS
ACTIVITY 1990

06 PROMOTION OF
INVESTMENTS ACT 1986

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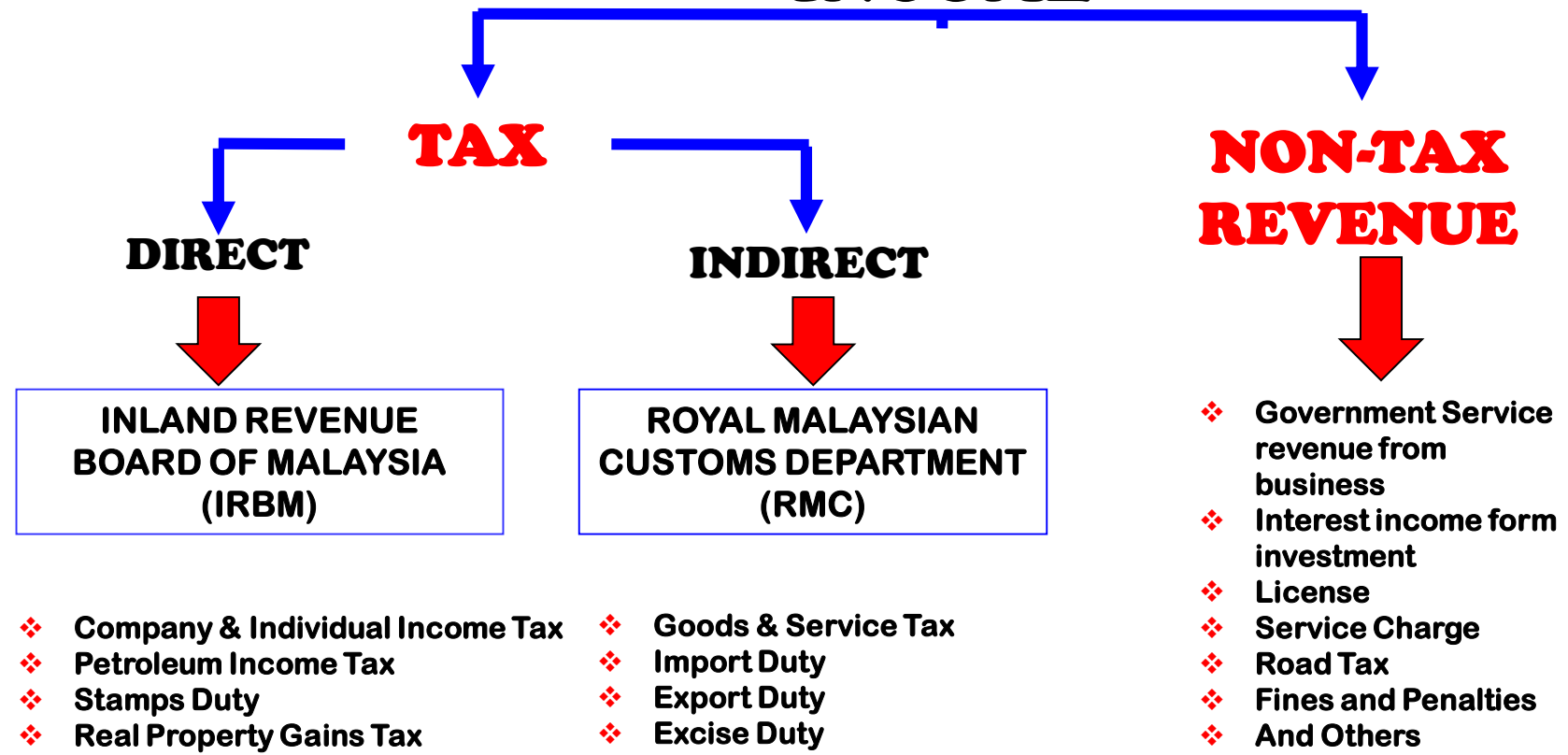
INCOME TAX & YOU

UPDATED AS AT 01/11/2023





FEDERAL GOVERNMENT INCOME



BEFORE 2001

FORMAL ASSESSMENT SYSTEM

Report Income and Submit Supporting
Documents

Submit Return
Form & Estimation
will be made

Issued Notice

Make Payment

FROM 2001

SELF ASSESSMENT SYSTEM

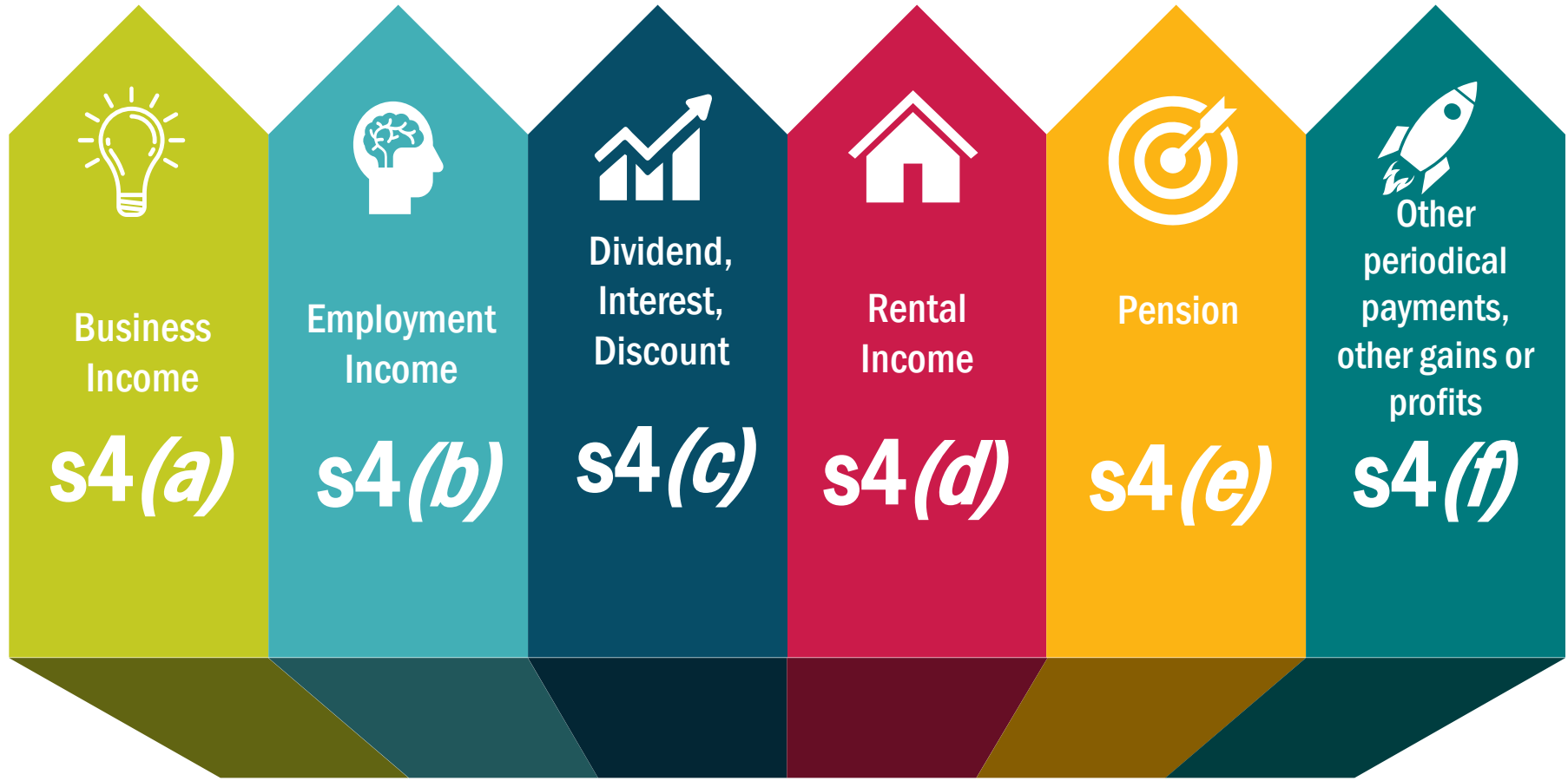
**Calculate your own Income
Tax**

**Fill in Return
Form**

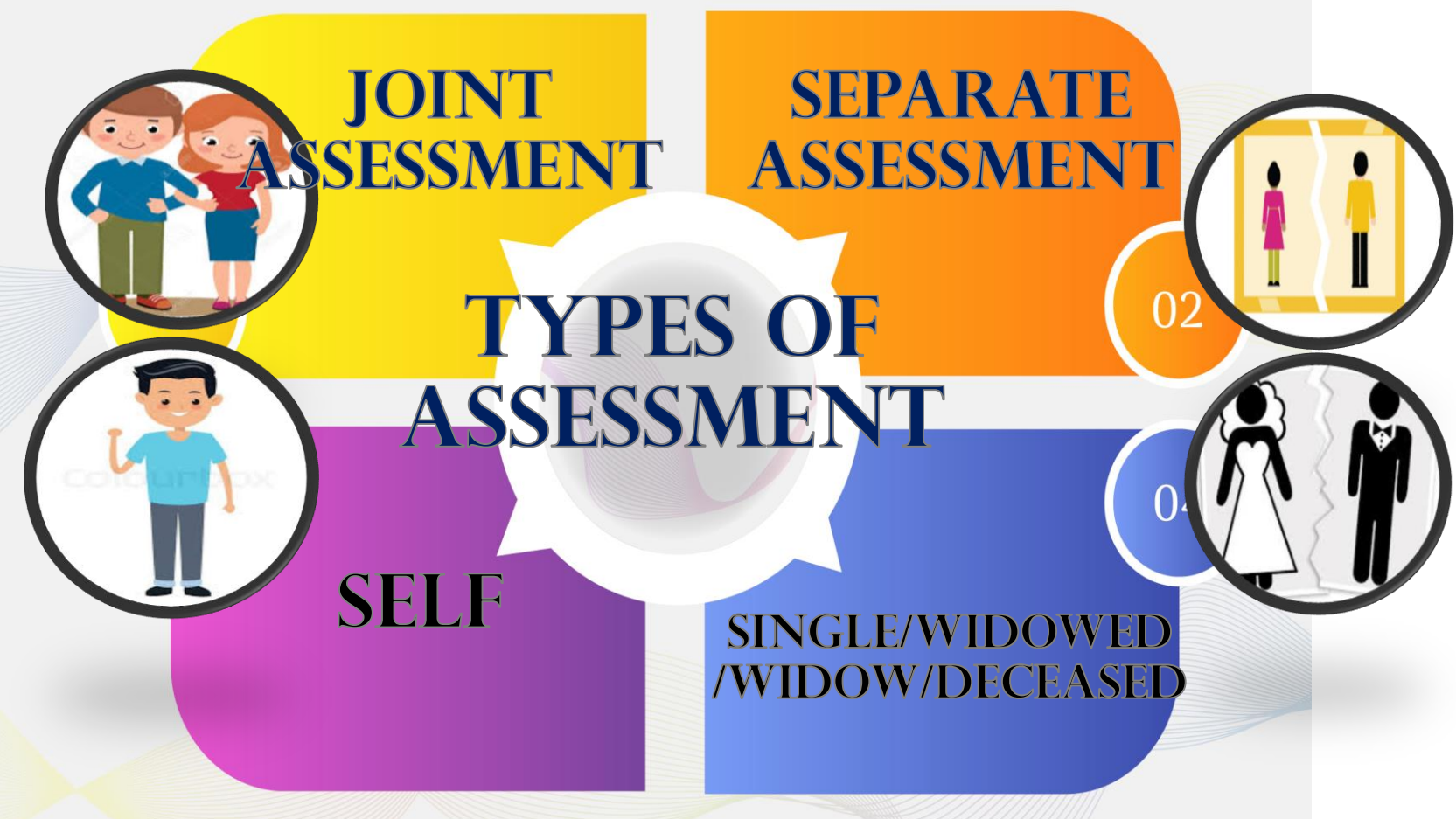
**Submit
Return Form**

**Make
Payment**

TAXABLE INCOME UNDER INCOME TAX ACT 1967

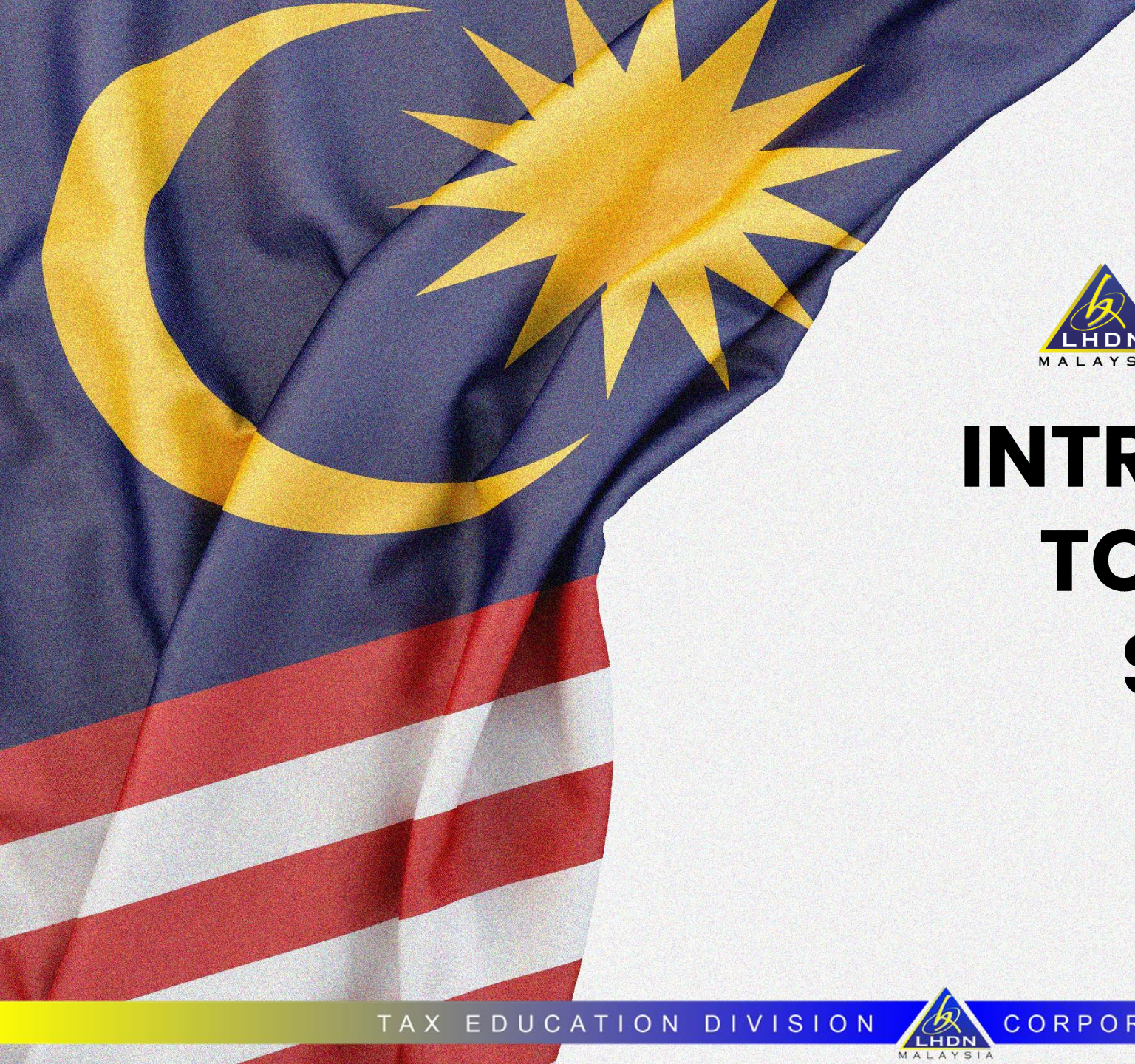


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Taxpayers need to choose the correct assessment when submitting the return form

UPDATED AS AT 01/11/2023



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EXCELLENCE

INTRODUCTION TO E-FILING SYSTEM

UPDATED AS AT 01/11/2023






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

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



UPDATED AS AT 01/11/2023





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 PCB Calculator (www.hasil.gov.my)

UPDATED AS AT 01/11/2023

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

UPDATED AS AT 01/11/2023

CATEGORY e-FILING USER



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

*Consumer must be a taxpayer registered with the IRBM



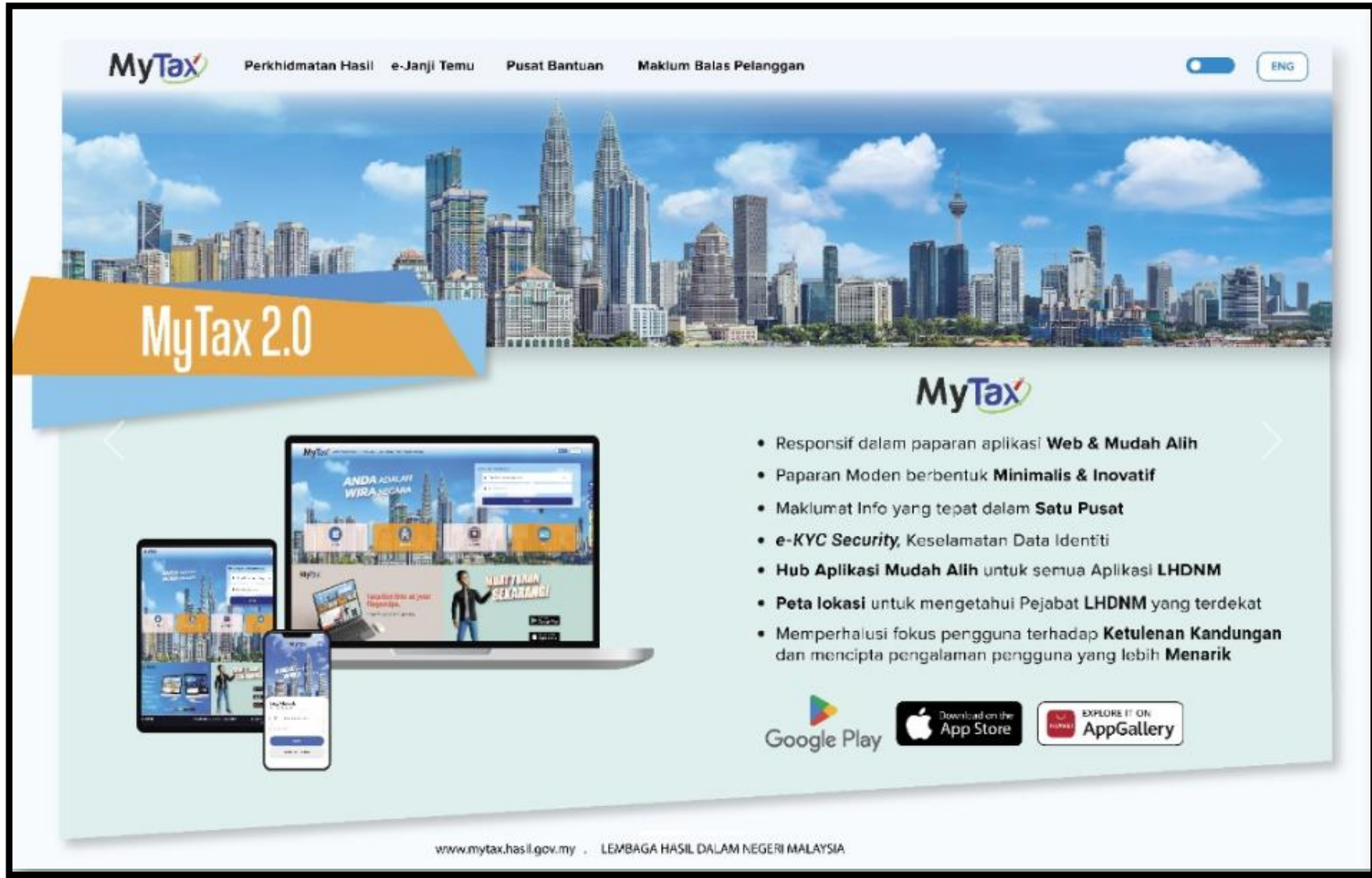
The validity period of the Digital Certificate is only three (3) years and the taxpayer must renew the digital certificate by clicking agree on the message displayed on MyTax



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 01/11/2023

INTRODUCTION TO MYTAX SYSTEM



The screenshot shows the MyTax 2.0 website interface. At the top, there is a navigation bar with the MyTax logo, links for 'Perkhidmatan Hasil', 'e-Janji Temu', 'Pusat Bantuan', and 'Maklum Balas Pelanggan', and a language toggle set to 'ENG'. Below the navigation bar is a large banner image of a city skyline. A blue banner with the text 'MyTax 2.0' is overlaid on the left side of the banner image. Below the banner, there is a central image showing the MyTax interface on a laptop, tablet, and smartphone. To the right of this image is a list of features in Malay. At the bottom of the interface, there are logos for Google Play, the App Store, and AppGallery. The footer of the interface includes the website URL 'www.mytax.hasil.gov.my' and the name of the organization 'LEMBAGA HASIL DALAM NEGERI MALAYSIA'.

MyTax 2.0

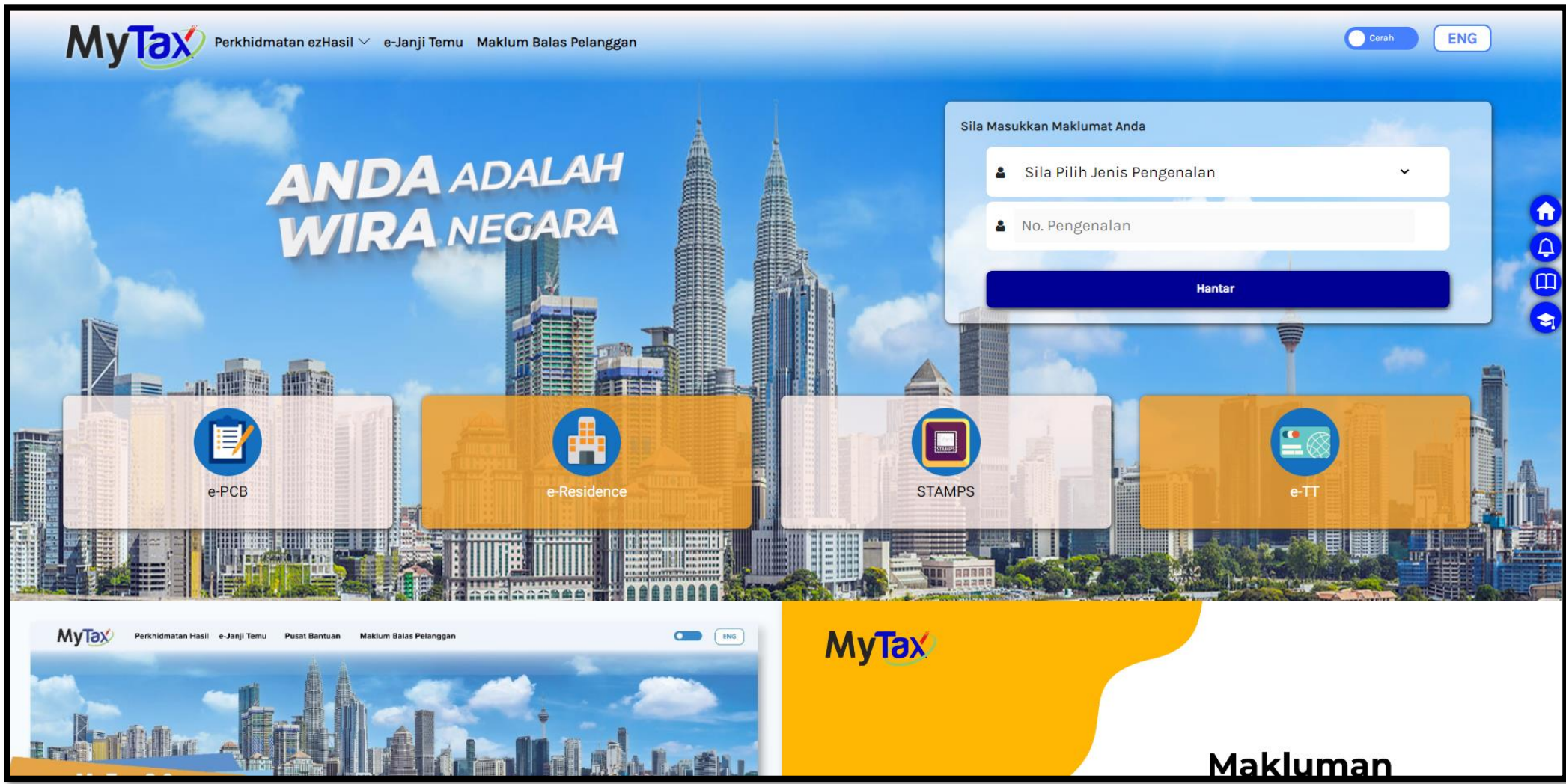
MyTax

- Responsif dalam paparan aplikasi **Web & Mudah Alih**
- Paparan Moden berbentuk **Minimalis & Inovatif**
- Maklumat Info yang tepat dalam **Satu Pusat**
- **e-KYC Security**, Keselamatan Data Identiti
- **Hub Aplikasi Mudah Alih** untuk semua Aplikasi LHDNM
- **Peta lokasi** untuk mengetahui Pejabat LHDNM yang terdekat
- Memperhalusi fokus pengguna terhadap **Ketulenan Kandungan** dan mencipta pengalaman pengguna yang lebih **Menarik**

www.mytax.hasil.gov.my · LEMBAGA HASIL DALAM NEGERI MALAYSIA

UPDATED AS AT 01/11/2023



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



The screenshot shows the MyTax website interface. At the top left is the MyTax logo and navigation links: "Perkhidmatan ezHasil", "e-Janji Temu", and "Maklum Balas Pelanggan". On the top right, there are language options: "Corah" and "ENG". The main banner features a cityscape background with the text "ANDA ADALAH WIRA NEGARA". Below the banner are four service tiles: "e-PCB", "e-Residence", "STAMPS", and "e-TT". A login form is overlaid on the right side, titled "Sila Masukkan Maklumat Anda", with fields for "Sila Pilih Jenis Pengenalan" and "No. Pengenalan", and a "Hantar" button. A vertical sidebar on the right contains icons for home, notifications, and a document.

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

[View Bill Number](#)   

Your Tax Info

Role Selection 

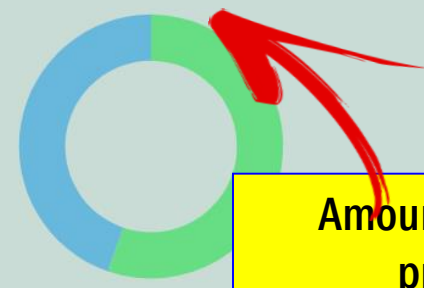
Individual 

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 01/11/2023



The 5 common
MISCONCEPTIONS
by sole proprietors
about tax

UPDATED AS AT 01/11/2023



Losses in business? You don't have to submit the tax forms?

THE MISCONCEPTION

- Losses in businesses are common.
- Losses or profit are declarable via the submission of the B Form.
- If losses is suffered in businesses, its best to submit and report taxes as it is deductible with the profits in future years with losses carried forward.

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2 I'm operating my business on the e-Commerce platform. I don't have to register on the SSM and IRBM.



- Online or Offline businesses are still profit-yielding commerce.
- All businesses must be registered.
- Dropships are included as well.
- If the dropship makes over 6000 stocks in trade, then there is lucrative profits harvested. Thus, registration with the HASiL authority is a must.



3 Upon registration with the HASiL authorities, one must pay the taxes

- Once the registration of tax file number is completed with IRBM, we must be responsible to report the business income.
- Reporting business income isn't necessarily taxable. You may enjoy refunds too.



4 Pay more Zakat, so you don't have to submit your Tax Forms

- Many Islamic traders are willing to pay Zakat Fitr compared to Income Taxes. However, taxes and Zakat aren't the same thing.
- Zakat is compulsory for Muslims and Tax is regulated by the Malaysian Law.

5 All business expenses can be claimed. What are you waiting for?



- Can any expense be claimed under the scheme of Tax Relief?
- Kids dairy milk, diaper and households can be introduced into the business?
- Home renovations too are inclusive of then tax relief?

**Imposed
onto those
conducting a
Sole Proprietor or
Partnership
business**



For instance :

- Sundry shop**
- Direct sales**
- Stall sales**
- Agriculture and Plantation**
- Online Business**
- Journalism and publications**
- Cinema artist, singing and ambassador.**
- Clinic, Legal Firms or Professional Services**
- Commission**

Partnerships are businesses that includes a cooperation between two or more parties combining rights, powers, labour and skills in creating a profitable partnership

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**Lets pay
our
taxes !!!**

How to turn into a Wise Tax Payer

UPDATED AS AT 01/04/2023



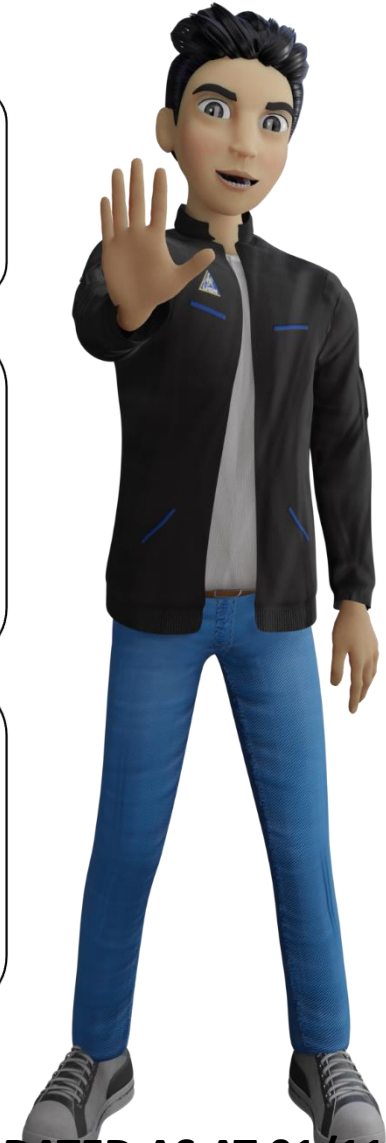
***“Many small retailers feel that they aren't eligible to obtain properties due to a poor financial record.*”**

Is that true ?

“ That’s not right!!!

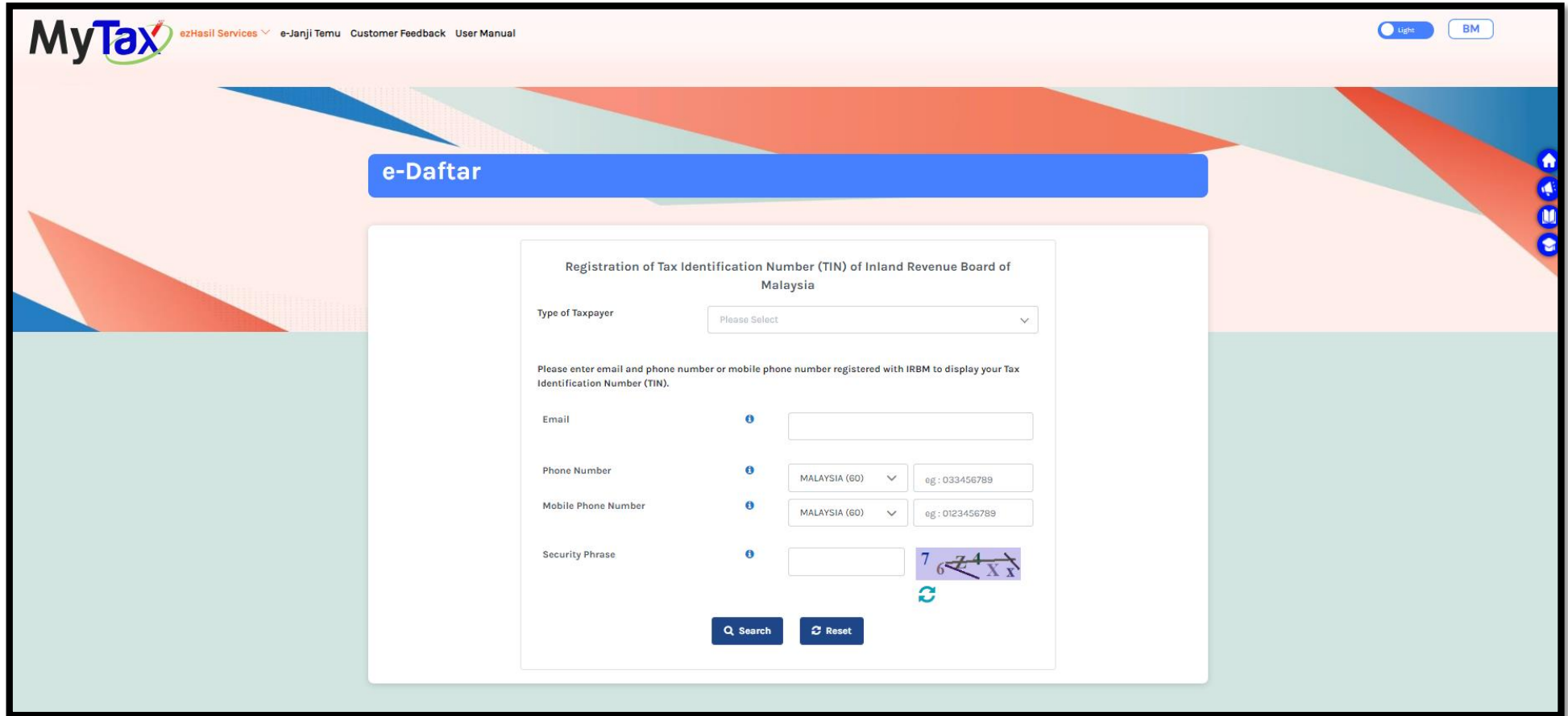
***You have to open an account UPON
business operations and report your
income to HASiL to pay the required taxes.***

***In 2 years you will be eligible to get your
home loan financing. Seek your banker and
TRY IT !!!***



UPDATED AS AT 01/11/2023

TIP 1 :REGISTER YOUR BUSINESS ONLINE via e-DAFTAR



MyTax ezHasil Services e-Janji Temu Customer Feedback User Manual Light BM

e-Daftar

Registration of Tax Identification Number (TIN) of Inland Revenue Board of Malaysia


Type of Taxpayer

Please enter email and phone number or mobile phone number registered with IRBM to display your Tax Identification Number (TIN).

Email

Phone Number

Mobile Phone Number

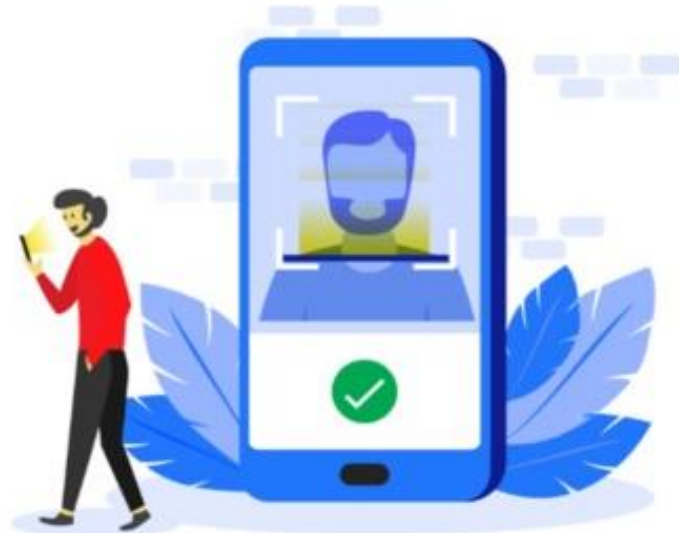
Security Phrase 

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TIP 2 : OBTAIN YOUR e-FILING PIN FOR YOUR TAX DECLARATION



e-KYC



MyTax

via

e-CP55D



CP55D (4/2021)

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

1	No. Pengenal Identification No (Kad Pengenal Baru / Polis / Tentera / Pasport) / New IC / Police / Army / Pasport	<input type="text"/>
2a	Warganegara (Jika T adalah Pasport)	<input type="text"/>
2	Nama Name	<input type="text"/> <input type="text"/>
3	No. telefon Telephone Number	<input type="text"/>
	e-Mal	<input type="text"/>

UPDATED AS AT 01/11/2023

TIP 3 : PREPARE A COMPLETE AND ORDERLY FINANCIAL STATEMENT

Each Business Owner must prepare:

- Profit Loss Statement**
- Balance Sheet Statement**
- Cash Flow Statement**
- Fixed Asset Statement**

How about small business owners?

- They must possess record books, "debit-credit" transactions to ease recording**
- Isn't it much easier to record all the business transactions?**



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TYPES OF INCOME TAX RETURN FORMS THAT CAN BE SUBMITTED VIA e-FILING

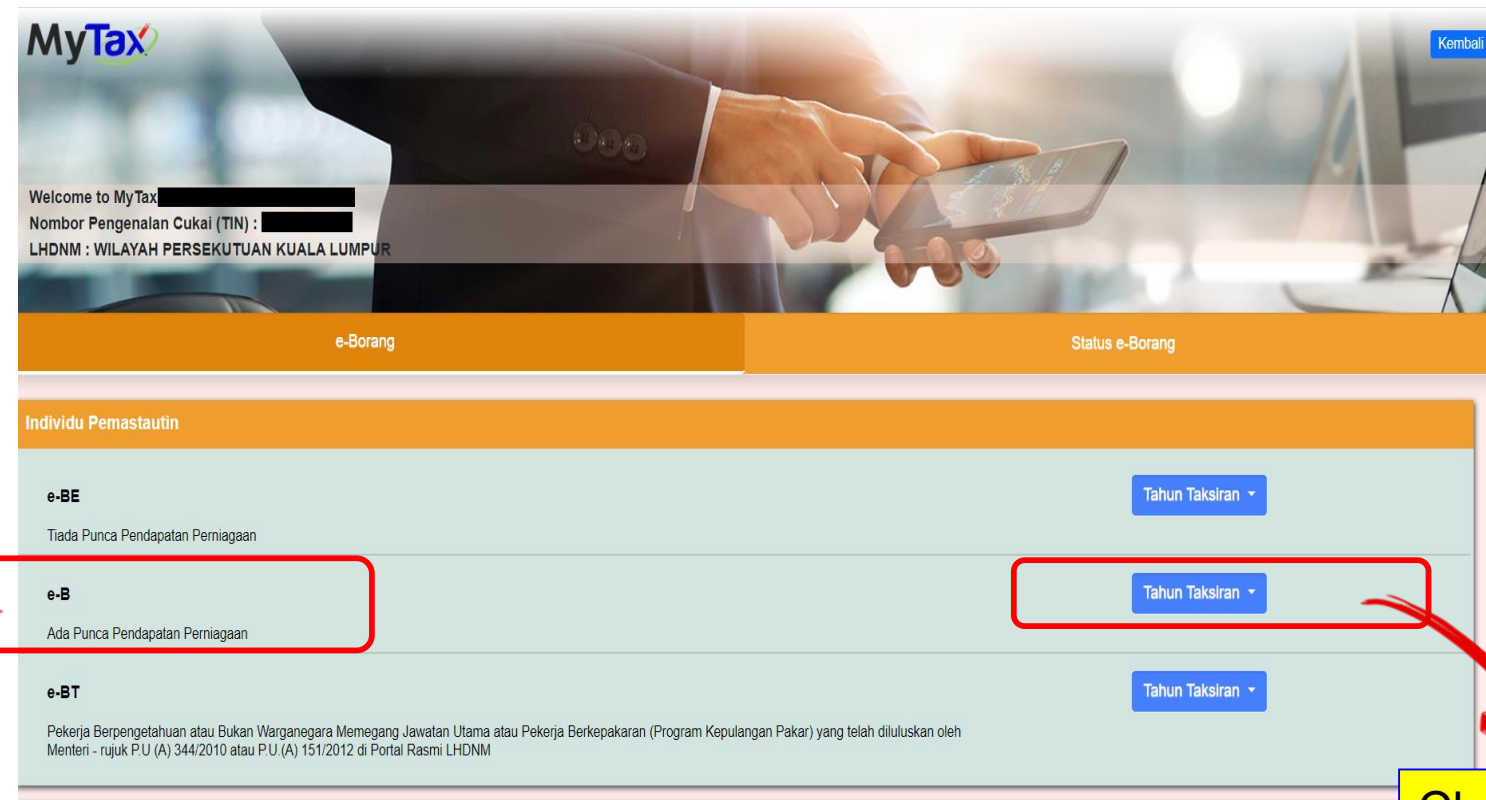


e-BE	Resident individual with NON-BUSINESS income
e-B	Resident individual operating business
e-M	Non-resident individual
e-BT	Resident individual (knowledge/skilled workers)
e-MT	Non resident individual (knowledge worker)
e-E	Employer's Statement
e-P	Partnership Statment
e-TF	Association Statement
e-TP	Deceased Person Estate Return Forms
e-C	Company Return Forms
e-C1	Cooperative Return Forms

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TIP 4 : REPORTING BUSINESS INCOME VIA e-FILING (B FORM)

Choose your e-Forms based on your source of income .
For Instance:
e-B source of business income



The screenshot shows the MyTax portal interface. At the top, there is a navigation bar with 'e-Borang' and 'Status e-Borang' tabs. Below this, a section titled 'Individu Pemastautin' lists three e-Form options: 'e-BE' (Tiada Punca Pendapatan Perniagaan), 'e-B' (Ada Punca Pendapatan Perniagaan), and 'e-BT' (Pekerja Berpengalaman atau Bukan Warganegara Memegang Jawatan Utama atau Pekerja Berkepakaran). The 'e-B' option is highlighted with a red box, and its 'Tahun Taksiran' dropdown menu is also highlighted with a red box. A red arrow points from the yellow text box on the left to the 'e-B' option, and another red arrow points from the 'Tahun Taksiran' dropdown to the yellow text box on the right.



Choose Year of Assessment

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TIP NO 5 : Discover types of expenses claimable and non-claimable in conducting business

a) Claimable expenses

The meaning of claimable refers to expenses deductible and is allowed to be deducted from the gross business income.

Examples of expenses claimable :

- Salary
- Employee's Provident Fund
- Business premise rental payment
- Interest payment
- Business loan
- Business premise upkeep cost
- Commercial Vehicle maintenance

**SECTION
33(1)
ITA 1967**

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TIP NO 5 : Discover types of expenses claimable and non-claimable in conducting business

Claimable capital allowance as expenses

- CAPITAL ALLOWANCE** is an allowable deduction from the business income as replacement to the depreciation of asset purchase used in conducting the business.
- Instances of assets used in the business are vehicles, machinery, office appliances, and computer


The regulations allowing capital allowance claims are

- Operating business***
- Purchase of business asset***
- Assets utilised in business***
- Ownership of the asset***

TIP NO 5 : Discover types of expenses claimable and non-claimable in conducting business

Non claimable expenses comprises of

- Domestic or personal expenses
- Expenses incurred not wholly and entirely utilised in generating Gross Income of Business
- Business start-up cost
- Capital allowance
- Payment and contribution to non-regulated or non-approved businesses.
- Rental of motorised vehicle
- Celebrating the client
- Free fare



SECTION
39
ITA 1967

TIP NO 6: PREPARATION OF TEMPLATE FOR TAX CALCULATION



BALANCE SHEET AS AT 31st DECEMBER 20XX

		RM
	SALES	XX
(deduct)	SALES COST	XX
	GROSS PROFIT	XX
(deduct)	ADMINISTRATIVE COST	XX
	STAFF COST	XX
	FINANCIAL COST	XX
	NET PROFIT / LOSS BEFORE TAX	XX

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DUE DATE FOR SUBMISSION OF RETURN FORM

Due Date For Submission of Return Form		
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 OF 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

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IMPORTANCE OF RECORD KEEPING IN BUSINESS

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The importance of record keeping are :

- ❑ Makes the preparation of Balance Sheet and Tax Declaration easier.**
- ❑ Convenient to produce documentation as evidence upon audit or investigation by anybody.**
- ❑ Monitoring the business status each year.**
- ❑ Reference documentation for future business ventures.**
- ❑ Avoiding the risk of losing or destroying the document.**



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SIMPLIFIED BUSINESS RECORD

UPDATED AS AT 01/04/2023



A. The Profit Loss Statement is used to monitor the ingoing and outgoing cash flow.

- Income is determined by sales of product or services.
- Outgoing cash is determined by stock purchase, business expenses , salary for staffs and more.

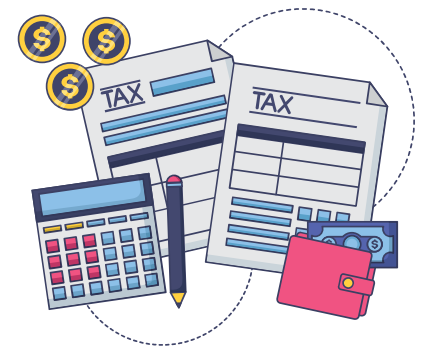
B. Balance Sheet lays out the assets, liabilities and equities of the business.



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C) Documents / Records for sales of products or services are:

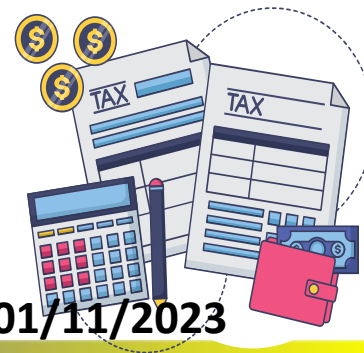
- Receipts issued must have a serial numbers if its income for that calendar year if
 - I. Sales of merchandises exceeding MYR 150,000 or
 - II. Services exceeding MYR 100,000
- Bank Statement
- Advised to be the individual's personal account and business's current account must be separated.



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D) Documents / Records for business purchases are:

- Stock – Physical stock take must be done to determine the quantity and cost of stock in hand at the end of financial year.
- Receipts for smaller expenses incurred which may be troublesome to obtain.
- For such cases, records that must be kept are :
 - I. Date of expenses made
 - II. Amount to be paid
 - III. Purpose of the expense made



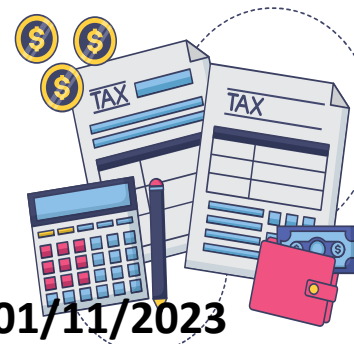
UPDATED AS AT 01/11/2023

E) Document/ Records for Business are

- Aset purchase receipt
- Statement of asset depreciation
- Capital allowance calculation

F) Documents / Record related to debtors and creditors are

- Invoice
- Loan agreements



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PUBLIC SERVICE ANNOUNCEMENT



UPDATED AS AT 01/11/2023

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 - INCLUDES UPSKILLING OR ENHANCEMENT COURSE FOR ANY FIELDS RECOGNIZED BY THE DIRECTOR GENERAL OF SKILL DEVELOPMENT (RESTRICTED RM2,000)</p>
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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 **RM500**

- #### RELATED TO SPORTS ACTIVITY
- 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 01/11/2023

TAX RELIEF YEAR ASSESSMENT 2022

CHILD RELATED DEDUCTIONS

EACH UNMARRIED CHILD BELOW 18 YEARS OLD
RM2,000

CHILD ABOVE 18 YEARS OLD
RM2,000

- UNMARRIED
- RECEIVING FULL-TIME EDUCATION

CHILD ABOVE 18 YEARS OLD
RM8,000

- UNMARRIED
- FURTHER EDUCATION (DIPLOMA AND ABOVE IN MALAYSIA)

CHILD CARE FEES TO A REGISTERED CHILD CARE CENTRE/ KINDERGARTEN
RM3,000

- FOR A CHILD AGE 6 YEARS OLD AND BELOW
- RELIEF CAN BE CLAIMED EITHER BY HUSBAND OR WIFE

DISABLED CHILD
RM6,000

ADDITIONAL FOR DISABLED CHILD
RM8,000

- UNMARRIED
- PURSUING DIPLOMA OR HIGHER QUALIFICATIONS

UPDATED AS AT 01/11/2023

TAX RELIEF YEAR ASSESSMENT 2022

LIFE INSURANCE AND EPF		CONTRIBUTIONS AND OTHERS		MEDICAL		SSPN (NET DEPOSIT)	
* PENSIONABLE PUBLIC SERVANT	RM7,000	SOCSSO	RM350	EDUCATION AND MEDICAL INSURANCE (INDIVIDUAL/SPOUSE/CHILDREN)	RM3,000	SSPN (NET DEPOSIT)	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 01/11/2023

**TAX RATE
INDIVIDUAL
YA 2022**

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

UPDATED AS AT 01/11/2023

INCOME TAX PAYMENT



Klik **ByrHASiL** 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 01/11/2023

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 01/11/2023



**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 01/11/2023





Building Sustainable Future
TOGETHER

LATE / FAILURE TO SUBMIT A RETURN FORM

UPDATED AS AT 01/11/2023



LATE / FAILURE TO SUBMIT RETURN 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 01/11/2023

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 01/11/2023

DUE DATE FOR INCOME TAX PAYMENT

Source of Income

BUSINESS

OTHERS

Payment Due date

30 June

30 April

10% x UNPAID TAX = RMX



SOAL SELIDIK KEBERKESANAN PROGRAM PENDIDIKAN DAN KESEDARAN CUKAI HASIL

Kami amat berbesar hati sekiranya tuan/puan dapat memberikan pandangan dan maklum balas terhadap pelaksanaan program agar kualiti program dapat dipertingkatkan selari dengan visi dan misi LHDNM.

Terima kasih.

Jabatan Khidmat Korporat
Lembaga Hasil Dalam Negeri Malaysia

Imbas Kod QR ini untuk maklum balas anda



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 office

THANK YOU



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 01/11/2023