

EDITION
2022 12

HASiL



5 THINGS TO DO BEFORE 2022 ENDS :

- 1 REGISTER AS MYTAX USER
- 2 COMPILE DOCUMENTS RELATED TO TAX REPORTING YA 2022 INCLUDING TAX RELIEFS
- 3 CHECK CURRENT TAX POSITION VIA e-LEJAR
- 4 CLEAR TAX ARREARS USING ByrHASiL
- 5 GET THE LATEST INFORMATION ON TAXATION THROUGH HASiL OFFICIAL PORTAL

TOWARDS #ZEROTAXARREARS2022, WELCOME 2023 !

1. CHECKLIST FOR Y/A 2022

Before 2022 ends, please ENSURE all supporting documents related to tax reliefs are kept accordingly :

- i) Employment or income statement: Form EC/EA, CP58, bank statement (for self -employed), income statement from online advertising company, income statement from gig economy service provider etc.,
- ii) Statement/receipt from service provider: hospital, school/education center, insurance,
- iii) Original statement/receipt of purchase allowed as tax relief; and/or
- iv) Statements/receipts from digital payment gateways: Paypal, FPX, ipay88, MOL, etc.

All supporting documents and statements must be kept for seven (7) years. Below are few record keeping best practices :

- i) Each statement is copied physically and digitally; and
- ii) Categorized the documents according to the type of tax reliefs and year of assessment.

2. SECTION 132 AND 133 TAX RELIEFS

Exemption of Sections 132 and 133, Income Tax Act (ITA) 1967 is allowed for income that **has been taxed outside Malaysia**. A summary of these relief claims is as follows :

SECTION	SOURCE OF INCOME	SIGNING OF DOUBLE TAXATION AVOIDANCE AGREEMENT (DTAA) WITH MALAYSIA	ADDITIONAL DOCUMENT
132	Outside Malaysia	YES	Worksheet 8
133		NO	Worksheet 9

Taxpayers are required to submit tax-reporting documents with the origin country, together with the calculations in the relevant worksheets, if required for audit purposes.

This working sheet can be obtained from HASiL Official Portal, www.hasil.gov.my > Forms > Download > Individual.

3. E-MAIL BLAST FROM HASiL

E-mail blasting is one of the mode/methods of delivering tax information swiftly to taxpayers according to the categories.

Emails from: noreply_contactcentre@hasil.gov.my may include information on tax collection activities such as :

- i) Notice of Additional Salary Deduction Instruction (CP38),
- ii) Notice of Tax Instalments Payment For Individuals Other Than Employment (CP500),
- iii) Notice of Company Tax Instalments Payment (CP204), and
- iv) Notification on Outstanding Tax Balance.

Latest tax position can be downloaded via e-Lejar in MyTax at <https://mytax.hasil.gov.my/>.

4. THE BEST SERVICE FOR YOU

HASiL is an agency under the Ministry of Finance that always strives to provide the best service to customers, especially taxpayers. HASiL is committed to ensuring that taxpayers are able to perform their tax responsibilities in a complete and orderly manner in accordance with the guidelines that have been set.

We always welcome any feedback and suggestions for improvement to facilitate the affairs of both parties. Any feedback, suggestions and complaints can be channelled through the Customer Feedback Form at <https://maklumbalaspelanggan.hasil.gov.my/MaklumBalas/en-us/>.

Thank you for your commitment and cooperation towards developing the nation.

BEWARE OF SCAMMER :

PLEASE ALERT ON CURRENT ANNOUNCEMENTS PROVIDED BY AUTHORITIES ON LATEST MODUS OPERANDI USED BY SCAMMERS.

BE CAREFUL AND DON'T BE FOOLED.