



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

HOW TO MAXIMISE YOUR TAX : e-FILING e-B YEAR of ASSESSMENT 2022



UPDATED AS AT 01/04/2023



TAX BENEFITS FOR NATION PROSPERITY



UPDATED AS AT 01/04/2023

ADVANTAGES OF PAYING TAX



EDUCATIONS



HEALTH



WELFARE



**INFRASTRUCTURE &
PUBLIC FACILITIES AND
COMMUNICATION**



**AGRICULTURE &
INDUSTRIES**



DEVELOPMENT



**SECURITY &
NATIONAL DEFENCE**



SUBSIDIES

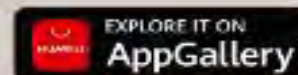
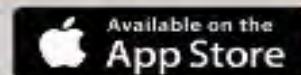
UPDATED AS AT 27/02/2023



Tax information at
your fingertips.

www.mytax.hasil.gov.my

Download Apps Now



UPDATED AS AT 01/04/2023




PLEASE VISIT MYTAX PORTAL AT <https://mytax.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, containing a dropdown for 'Please choose ID Type', a text input for '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 01/04/2023

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


Latest Approved Tax Refund

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

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

     Chat  Tanya @ HKC 

UPDATED AS AT 01/04/2023




INTRODUCTION OF e-FILING

UPDATED AS AT 01/04/2023

TAX EDUCATION DIVISION



CORPORATE SERVICES DEPARTMENT



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 01/04/2023

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

UPDATED AS AT 01/04/2023

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 01/04/2023



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 01/04/2023



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	Cooperatives

UPDATED AS AT 01/04/2023

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 01/04/2023



Building Sustainable Future
TOGETHER

e-Filing SYSTEM (e-B 2022) 2023



UPDATED AS AT 01/04/2023



FOUR (4) EASY STEPS OF e-FILING

Get your PIN No. and register for Digital Certificate

Login and Complete Online Form (e-B)

Sign the e-B digitally and submit

Successful- Acknowledgement Receipt of e-B

UPDATED AS AT 01/04/2023

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

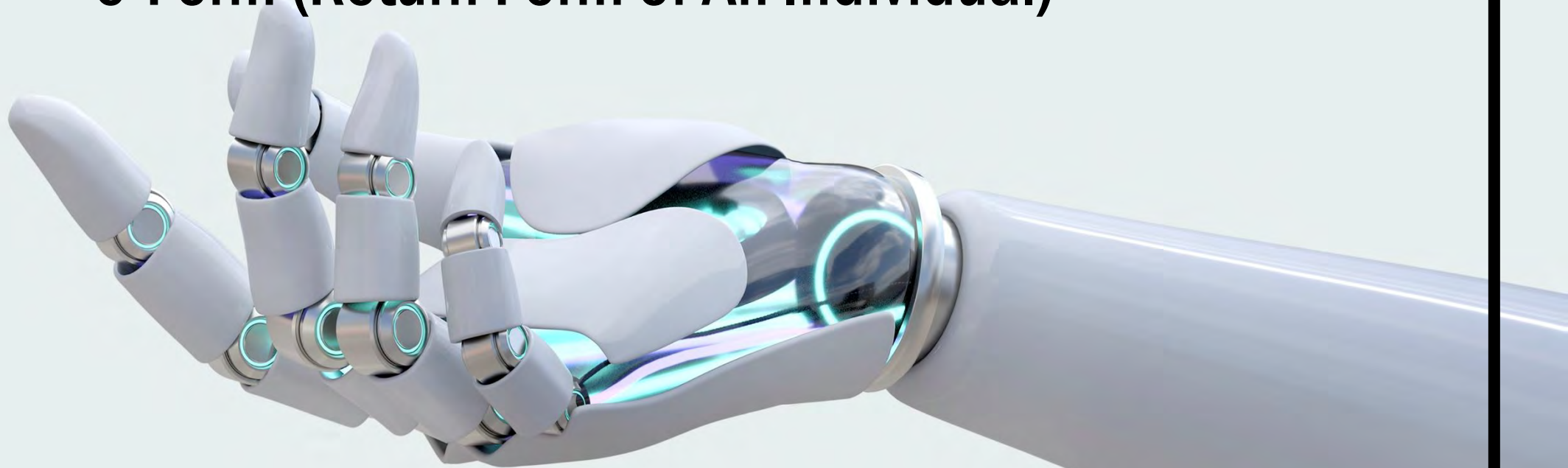
Representatives can report the deceased's income and claim the excess repayment (if any)

UPDATED AS AT 01/04/2023

NEW e-filing user !!!



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



UPDATED AS AT 01/04/2023

APPLICATION FOR PIN NO.



via MyTax



e-KYC

e-CP55D



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

1	No. Pengenalan Identification No (Kad Pengenalan Baru / Polek / Tertera / Passport / New IC / Police / Army / Passport)	<input type="text"/>
1a	Warganegara (Jika 1 adalah Passport)	<input type="text"/>
2	Name Name	<input type="text"/> <input type="text"/>
3	No. telefon Telephone Number	<input type="text"/> <input type="text"/>
4	Alamat Address	<input type="text"/> <input type="text"/>

UPDATED AS AT 01/04/2023

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 01/04/2023

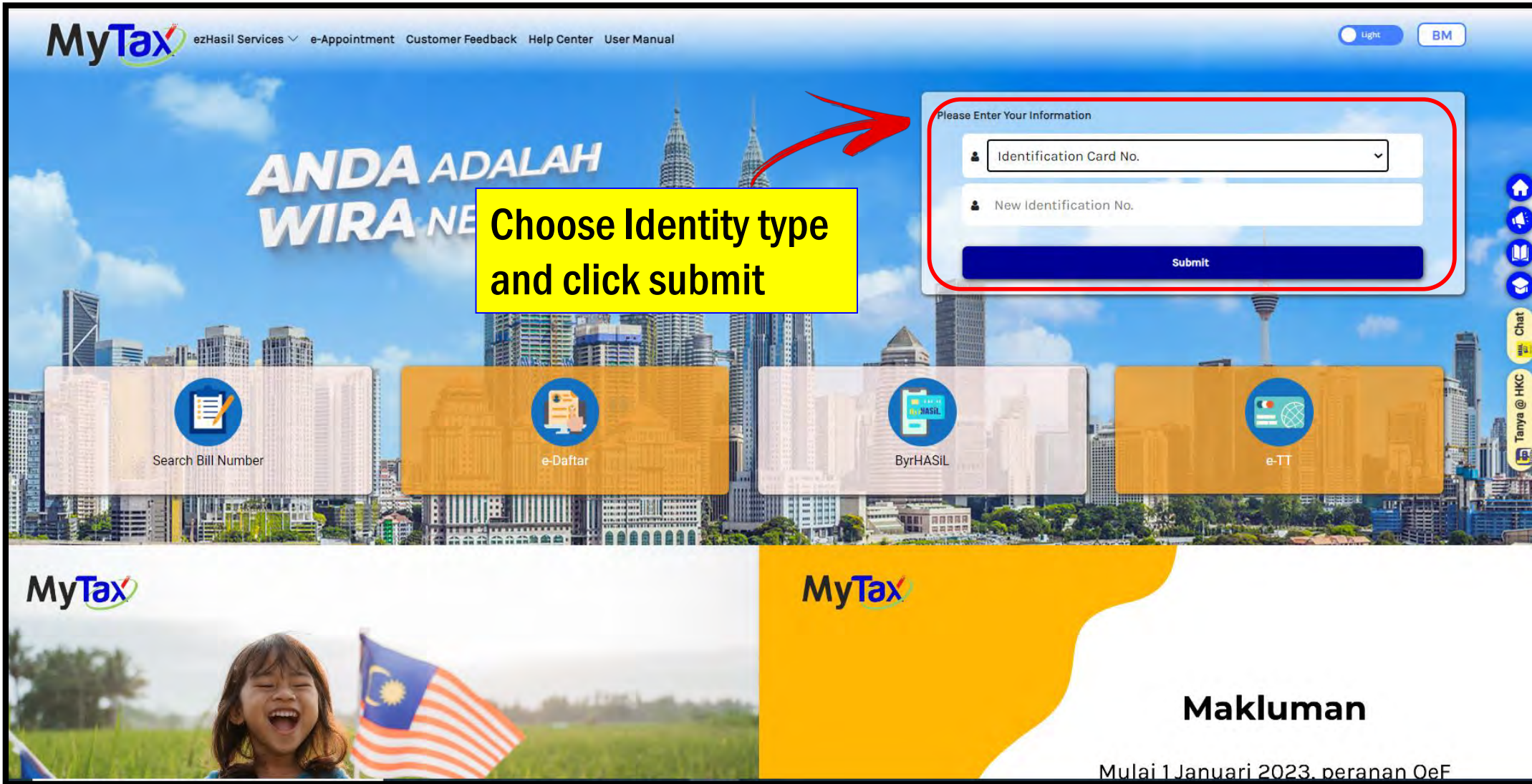


LEADING
/ CHANGE / **DRIVING**
/ EXCELLENCE /

FORGOT PASSWORD

UPDATED AS AT 01/04/2023





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

ANDA ADALAH WIRA NE

Choose Identity type and click submit

Please Enter Your Information

Identification Card No. [dropdown]

New Identification No. [input]

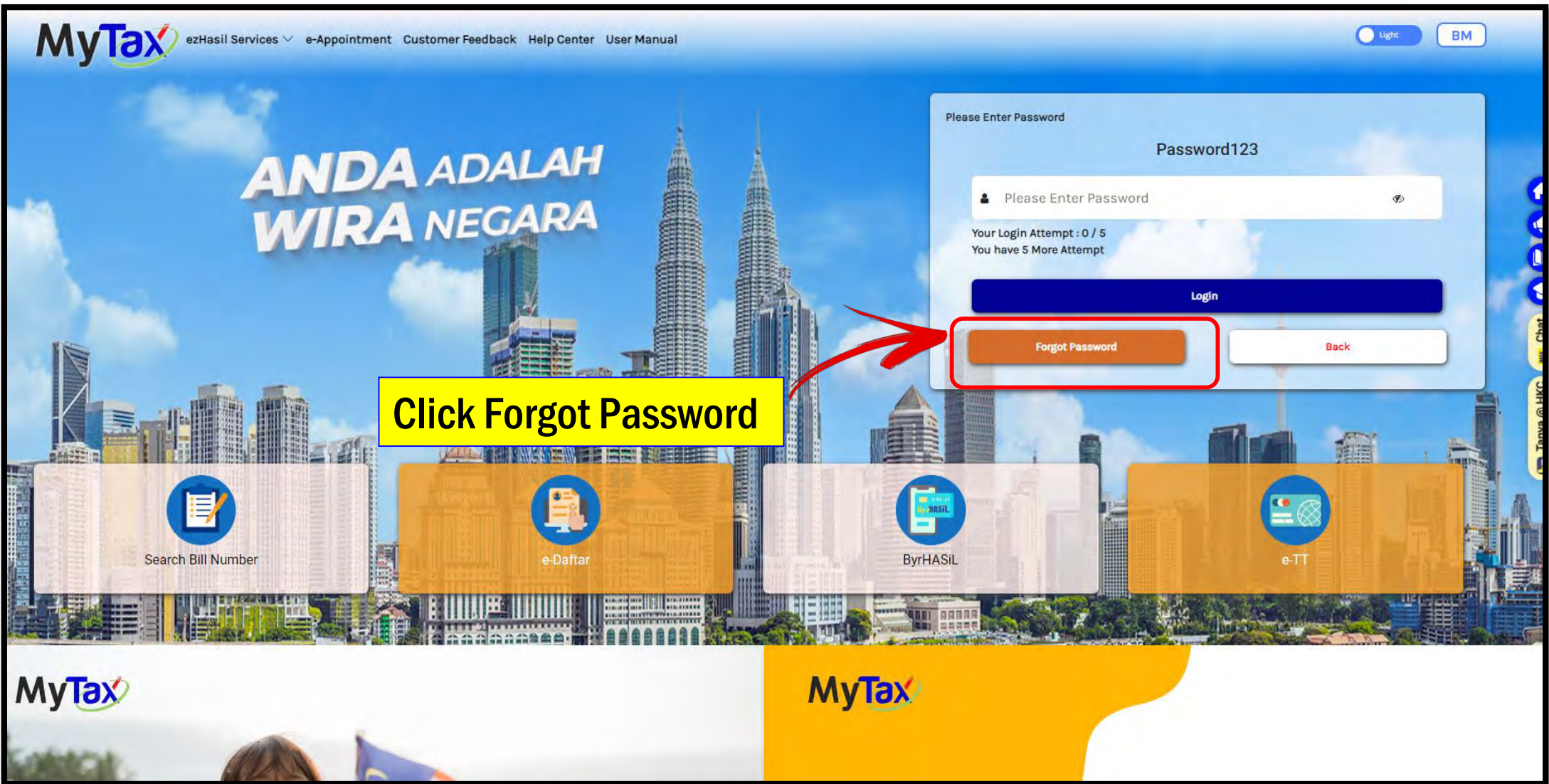
Submit

Search Bill Number e-Daftar ByrHASIL e-TT

MyTax **Makluman**

Mulai 1 Januari 2023, peranan OeF

UPDATED AS AT 01/04/2023



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 NEGARA' over a cityscape background. A login form is displayed on the right, titled 'Please Enter Password', with a password field containing 'Password123'. Below the field are 'Your Login Attempt : 0 / 5' and 'You have 5 More Attempt' indicators. A blue 'Login' button is present, and a red box highlights the 'Forgot Password' button. A yellow callout box with a red arrow points to this button, containing the text 'Click Forgot Password'. Below the banner are four service tiles: 'Search Bill Number', 'e-Daftar', 'ByrHASIL', and 'e-TT'. The footer contains the MyTax logo on the left and the text 'MyTax' on the right.

Click Forgot Password

UPDATED AS AT 01/04/2023

← 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"

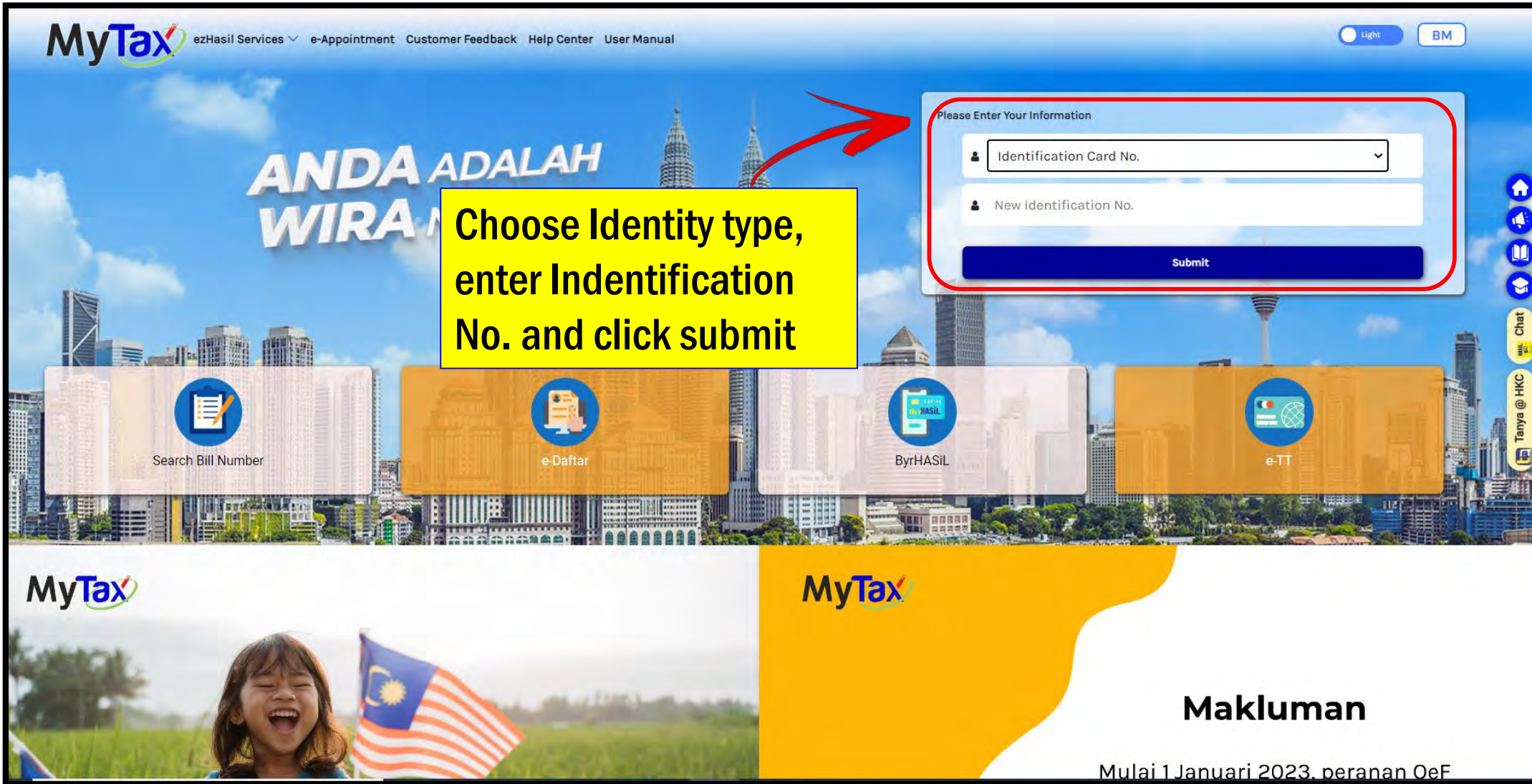


Building Sustainable Future
TOGETHER

STEPS FOR e-FILING FOR YEAR OF ASSESSMENT 2022

UPDATED AS AT 01/04/2023





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

ANDA ADALAH WIRA

Choose Identity type, enter Identification No. and click submit

Please Enter Your Information

Identification Card No. [dropdown]

New Identification No. [input]

Submit

Search Bill Number e-Daftar ByrHASIL e-TT

MyTax **MyTax**

Makluman

Mulai 1 Januari 2023, peranan OeF

UPDATED AS AT 01/04/2023

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 01/04/2023

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

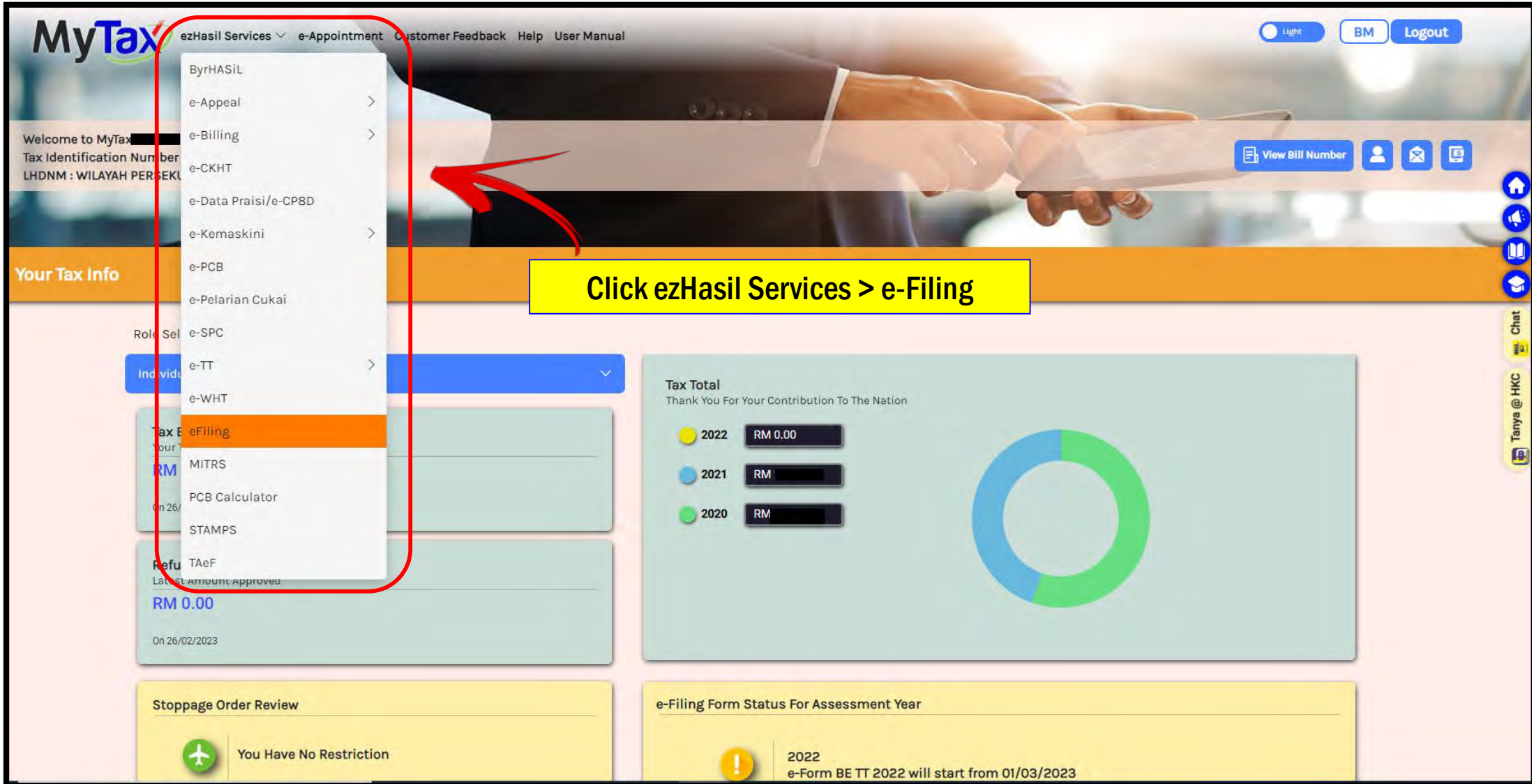
Travel Restriction Check

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 01/04/2023



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

Welcome to MyTax
Tax Identification Number
LHDNM : WILAYAH PERSEKUTUAN

Your Tax Info

Role Selected: Individual

Tax E Filing

RM MITRS

PCB Calculator

STAMPS

Refund TAeF

Latest Amount Approved

RM 0.00

On 26/02/2023

Stoppage Order Review

You Have No Restriction

Tax Total

Thank You For Your Contribution To The Nation

2022	RM 0.00
2021	RM
2020	RM

e-Filing Form Status For Assessment Year

2022 e-Form BE TT 2022 will start from 01/03/2023

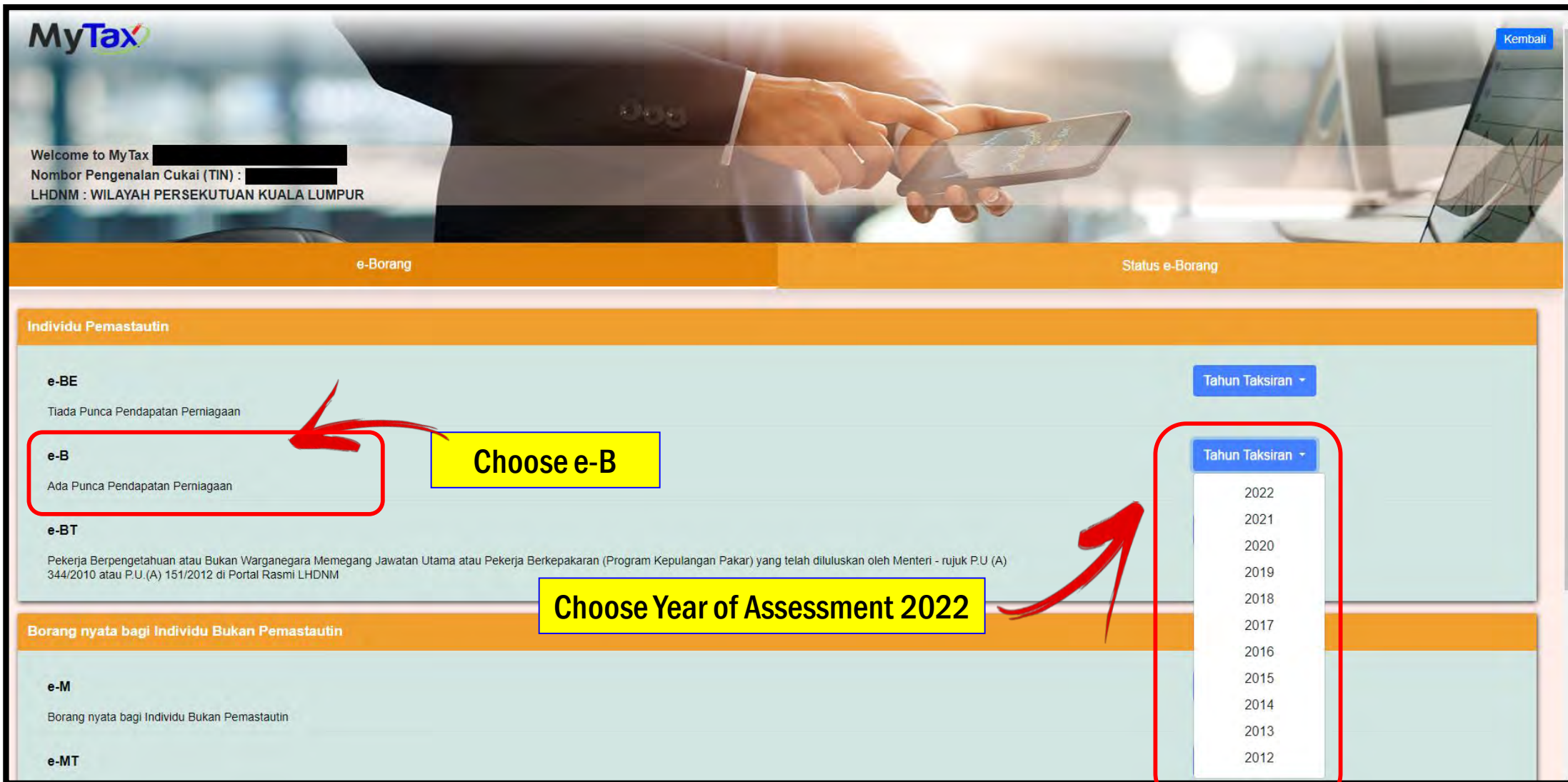
View Bill Number

Chat

Tanya @ HKC

Click ezHasil Services > e-Filing

UPDATED AS AT 01/04/2023



MyTax

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

[Kembali](#)

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

Tahun Taksiran ▾

Tahun Taksiran ▾

- 2022
- 2021
- 2020
- 2019
- 2018
- 2017
- 2016
- 2015
- 2014
- 2013
- 2012

Choose e-B

Choose Year of Assessment 2022

UPDATED AS AT 01/04/2023

Particulars of Individual

1 Particulars of Individual

Other particulars

2 Other Particulars

Income

3 Income

4 Relief

ASSESSMENT 2022

BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2022 : RM

5 Summary

RETURN FORM OF AN INDIVIDUAL
RESIDENT WHO DOES NOT CARRY ON BUSINESS
UNDER SECTION 77 OF THE INCOME TAX ACT 1967
Form prescribed under Section 152 of the Income Tax Act 1967

PARTICULARS OF INDIVIDUAL

Summary

Relief

Identification No. (TIN)	[REDACTED]	Identification no.	[REDACTED]
Passport no.	IG [REDACTED]	Passport no. registered with LHDNM	[REDACTED]
	MALAYSIA	Gender	Male
	[REDACTED]		
12-2022	Single	Date of marriage / divorce / demise	ud/mimikyyy
ment	Self (single/divorcee/widow/w		

Next

e-B PAGE 1: PARTICULARS OF INDIVIDUAL

RETURN FORM OF AN INDIVIDUAL
RESIDENT WHO 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

e- B YEAR OF ASSESSMENT 2022 BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2022 : RM [REDACTED]

PARTICULARS OF INDIVIDUAL

Name [REDACTED]

IC [REDACTED] Identification no. [REDACTED]

Passport no. registered with LHDNM [REDACTED]

MALAYSIA Gender [REDACTED]

[REDACTED] Date of marriage [REDACTED]

Married Record-keeping [REDACTED]

-- Please Select --

PARTICULARS OF MARRIAGE

No.	Name of husband / wife	Identification no.	Date of birth
1	<input type="text"/>	-- Please Select -- <input type="text"/>	<input type="text" value="dd/mm/yyyy"/>

Field marked * must be filled. Please ensure all particulars are correct.

If married, enter related particulars and choose Type of Assessment

If married, fill in all particular

e-B PAGE 2: OTHER PARTICULARS

RETURN FORM OF AN INDIVIDUAL
RESIDENT WHO 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

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

Click other particulars

- 1
- 2
- 3
- 4
- 5

OTHER PARTICULARS

Telephone no.	[REDACTED]	Handphone no.	info	MY
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	No	Website / social media address		
Disposal of asset under the Real Property Gains Tax Act 1976	No	Disposal declared to LHDNM		-- Plea
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]	

Please ensure the bank's name and account no. are correct for the purpose of direct repayment / refund into your account (if any) via the *Electronic Fund Transfer (EFT)*

UPDATED AS AT 01/04/2023

e-B PAGE 2: OTHER PARTICULARS

ADDRESS

Address of business premise

Postcode

-- Please select country --

City

State

NOT APPLICABLE

Make sure Correspondence address are correct

Correspondence address

Postcode

MALAYSIA

City

ASAHAN

Address 3

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 --		0	0	0	0	

Next

↙

Click Next

UPDATED AS AT 01/04/2023

e-B PAGE 3 : INCOME

Click statutory and total income

RETURN FORM OF AN INDIVIDUAL
RESIDENT WHO 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

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

STATUTORY INCOME AND TOTAL INCOME

Fill in business income (if any) - Enter "0" if no source of income

- 1
- 2
- 3
- 4
- 5

Statutory income from sources of businesses in Malaysia

Number of businesses

Statutory income from sources of partnerships in Malaysia

Number of partnerships

Aggregate statutory income from sources of business and partnership outside Malaysia received in Malaysia effective from 01.07.2022

Aggregate statutory income from businesses

LESS Business losses brought forward

TOTAL

Statutory income from sources of employment in Malaysia

Number of employment

Statutory income from sources of rents in Malaysia

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 of other statutory income from sources outside Malaysia received in Malaysia effective from 01.07.2022

AGGREGATE INCOME

LESS Approved investment under angel investor tax incentive

TOTAL

Click to fill

info

info

Click to fill

info

UPDATED AS AT 01/04/2023

Fill in the relevant information

LESS Current year business losses .00

TOTAL .00

LESS Other expenses [Qualifying prospecting expenditure – Schedule 4] .00

LESS Approved donations / gifts / contributions .00

TOTAL .00

TAXABLE PIONEER INCOME .00

TOTAL INCOME (SELF) .00

INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA FOR THE PERIOD FROM 01.01.2022 - 30.06.2022 .00

Monthly Tax Deductions (MTD) / Section 107D

Self installments / CP500

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

NON-EMPLOYMENT INCOME OF PRECEDING YEARS NOT DECLARED

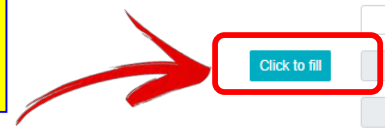
Please click to save the inserted information

No.	Type of Income	Year of Assessment	Amount (RM)	
1	<input type="text"/>	<input type="text"/>	<input type="text"/> .00	<input type="checkbox"/> <input type="checkbox"/>

TAX EXEMPT INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA

Tax exempt income from sources outside Malaysia received in Malaysia

Click to fill in approved donations



.00

.00

.00

.00

.00

.00

.00

UPDATED AS AT 01/04/2023

e-B PAGE 3 : APPROVED DONATIONS

RETURN FORM OF AN INDIVIDUAL
RESIDENT WHO 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

Only approved donations/
gifts/ contributions are
allowed for deduction.
Please visit
www.hasil.gov.my >
Individuals > Donations/
Gifts for more information

1
2
3
4
5

e- B YEAR OF ASSESSMENT 2022

BALANCE OF TAX PAYABLE FOR THE YEAR

APPROVED DONATIONS / GIFTS / CONTRIBUTIONS

Gift of money to the Government / State Government / local authority	<input type="text"/>	
Gift of money to approved institutions / organisations / funds	<input type="text"/>	.00
Gift of money for any sports activity approved by the Minister of Finance	<input 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 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 type="text"/>	.00
TOTAL	Restricted to 10% of aggregate income	.00
Gift of artefacts, manuscripts or paintings to the Government or State Government	<input 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 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 type="text"/>	.00
TOTAL		.00

Next

UPDATED AS AT 01/04/2023

e-B PAGE 4 : RELIEF

RELIEF			
1	Individual and dependent relatives		9,000 .00
2			
3	Medical treatment, special needs and carer expenses for parents	info Restricted to 8,000	.00
4	Basic supporting equipment for disabled self, spouse, child or parent	Restricted to 6,000	.00
5	Disabled individual	Only 6,000	.00
	Education fees (Self)		
	Other than a degree at masters or doctorate level – Course of study in law, accounting, islamic financing, technical, vocational, industrial, scientific or technology		.00
	Degree at masters or doctorate level - Any course of study		.00
	Course of study undertaken for the purpose of upskilling or self-enhancement	Restricted to 2,000	.00
	TOTAL	Restricted to 7,000	.00

e-B PAGE 4 : RELIEF

Medical expenses on serious diseases for self, spouse or child		<input type="text" value=""/>	.00
Medical expenses on fertility treatment for self or spouse		<input type="text" value=""/>	.00
Medical expenses on vaccination for self, spouse and child	Restricted to 1,000	<input type="text" value=""/>	.00
Expenses on complete medical examination for self, spouse or child			
Expenses on COVID-19 detection test including purchase of self-detection test kit for self, spouse or child	Restricted to 1,000	<input type="text" value=""/>	.00
Mental health examination or consultation for self, spouse or child			
TOTAL	Restricted to 8,000	<input type="text" value=""/>	.00
<hr/>			
Lifestyle - Expenses for the use / benefit of self, spouse or child	info Restricted to 2,500	<input type="text" value=""/>	.00
Lifestyle – Additional relief for the use / benefit of self, spouse or child in respect	info Restricted to 500	<input type="text" value=""/>	.00
Lifestyle – Purchase of personal computer, smartphone or tablet for self, spouse or child use / benefit and not for business use	Restricted to 2,500	<input type="text" value=""/>	.00
Child care fees to a registered child care centre / kindergarten for a child aged 6 years and below	info Restricted to 3,000	<input type="text" value=""/>	.00
Net deposit in <i>Skim Simpanan Pendidikan Nasional</i>	info Restricted to 8,000	<input type="text" value=""/>	.00

UPDATED AS AT 01/04/2023

e-B PAGE 4 : RELIEF

		Child		info			
Child - Under the age of 18 years	No.	100% eligibility	No.	50% eligibility			
	<input type="text"/>	x 2,000 = <input type="text"/>	<input type="text"/>	x 1,000 = <input type="text"/>			<input type="text"/> .00
Child - 18 years & above and studying	<input type="text"/>	x 2,000 = <input type="text"/>	<input type="text"/>	x 1,000 = <input type="text"/>			<input type="text"/> .00
	<input type="text"/>	x 8,000 = <input type="text"/>	<input type="text"/>	x 4,000 = <input type="text"/>			
Child - Disabled	<input type="text"/>	x 6,000 = <input type="text"/>	<input type="text"/>	x 3,000 = <input type="text"/>			<input type="text"/> .00
	<input type="text"/>	x 14,000 = <input type="text"/>	<input type="text"/>	x 7,000 = <input type="text"/>			
Life insurance and EPF Pensionable public servant category who do not contribute to EPF /approved scheme							
- Life insurance premium		Restricted to 7,000		<input type="text"/>			<input type="text"/> 0 .00
TOTAL				Restricted to 7,000			<input type="text"/> 0 .00
Private retirement scheme and deferred annuity				info	Restricted to 3,000	<input type="text"/>	<input type="text"/> .00
Education and medical insurance					Restricted to 3,000	<input type="text"/>	<input type="text"/> .00
Contribution to the Social Security Organization (SOCSO) according to Employees Social Security Act 1969 or Employment Insurance System Act 2017					Restricted to 350	<input type="text"/>	<input type="text"/> 237 .00
Domestic tourism expenses				info	Restricted to 1,000	<input type="text"/>	<input type="text"/> .00
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	<input type="text"/>	<input type="text"/> .00

UPDATED AS AT 01/04/2023

e-B PAGE 4 : RELIEF

REBATE / TAX DEDUCTIONS / TAX RELIEF

Departure levy for umrah travel / religious travel for other religions

info (Restricted to 2 trips in a lifetime)

Number of trips

Zakat and fitrah

Section 110 tax deduction (others)

Fill in the amount on respective field
Compute the tax deducted under Section 110 in respect of other income such as interest, royalties, Section 4A income and income from trust bodies. Section 110 tax deduction (others) DOES NOT include withholding tax payment pursuant to Section 107A.

HK-6

Section 132 tax relief

Section 133 tax relief

TOTAL

info

Next

UPDATED AS AT 01/04/2023

e-B PAGE 4 : RELIEF


RETURN FORM OF AN INDIVIDUAL
 RESIDENT WHO 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 HK-6

e- B YEAR OF ASSESSMENT 2022

BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2022 : RM

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"/>

Choose Income type

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 01/04/2023

FILL IN PARTICULARS OF BUSINESS INCOME

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	Unabsorbed Losses Position At The Beginning Of The Current Year Of Assessment				Losses Absorbed / Disregarded In The Current Year Of Assessment		Balance Carried Forward
	Original Amount Of Losses In The Year Of Assessment In Which Losses Are First Incurred	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
---	----------------------	-----	--	----------------------	-----

UPDATED AS AT 01/04/2023

FILL IN PARTICULARS OF BUSINESS INCOME

FINANCIAL PARTICULARS OF INDIVIDUAL [MAIN BUSINESS ONLY]

Name of business

Business code 

Type of business activity

TRADING PROFIT AND LOSS ACCOUNT

Sales or turnover	<input type="text"/>	<input type="text" value="00"/>
Opening stock	<input type="text"/>	<input type="text" value="00"/>
Purchase and cost of production	<input type="text"/>	<input type="text" value="00"/>
Closing stock	<input type="text"/>	<input type="text" value="00"/>
LESS Cost of sales	<input type="text" value="0"/>	<input type="text" value="00"/>
GROSS PROFIT / LOSS	<input type="text"/>	<input type="text" value="00"/>

FILL IN PARTICULARS OF BUSINESS INCOME

OTHER INCOME	
Other business(es)	<input type="text" value=""/>
Dividends	<input type="text" value=""/>
Interest and discounts	<input type="text" value=""/>
Rents, royalties and premiums	<input type="text" value=""/>
Other income	<input type="text" value=""/>
TOTAL	<input type="text" value=""/>

FILL IN PARTICULARS OF BUSINESS INCOME

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="0"/> .00
NET PROFIT / LOSS		<input type="text" value=""/> .00
Non-allowable expenses		<input type="text" value=""/> .00

UPDATED AS AT 01/04/2023



FIXED ASSETS

Land and buildings	<input type="text" value=""/>	.00	
Plant and machinery	<input type="text" value=""/>	.00	
Motor vehicles	<input type="text" value=""/>	.00	
Other fixed assets	<input type="text" value=""/>	.00	
TOTAL FIXED ASSETS			<input type="text" value="0"/> .00

Investments .00

CURRENT ASSETS

Stock	<input type="text" value=""/>	.00	
Trade debtors	<input type="text" value=""/>	.00	
Sundry debtors	<input type="text" value=""/>	.00	
Cash in hand	<input type="text" value=""/>	.00	
Cash at bank	<input type="text" value=""/>	.00	
Other current assets	<input type="text" value=""/>	.00	
TOTAL CURRENT ASSETS			<input type="text" value="0"/> .00
TOTAL ASSETS			<input type="text" value="0"/> .00

UPDATED AS AT 01/04/2023

LIABILITIES

Loans and overdrafts	<input type="text" value=""/>	.00
Trade creditors	<input type="text" value=""/>	.00
Sundry creditors	<input type="text" value=""/>	.00
TOTAL LIABILITIES		0 .00

OWNER'S EQUITY

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

Next

e-B PAGE 5 : SUMMARY

This form is prescribed under Section 152 of the Income Tax Act 1967

e - B YEAR OF ASSESSMENT 2022

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

- 1
- 2
- 3
- 4
- 5

Click summary

SUMMARY

Total income	[REDACTED]				[REDACTED]
LESS Total relief					[REDACTED]
CHARGEABLE INCOME					[REDACTED]
INCOME TAX COMPUTATION					
Chargeable income subject to Part I of Schedule 1					
Tax on the first	[REDACTED]				[REDACTED]
Tax on the balance			At rate	24 %	[REDACTED]
Tax on income from sources outside Malaysia received in Malaysia for the period from 01.01.2022 - 30.06.2022	0		At rate	3 %	[REDACTED]
TOTAL INCOME TAX					[REDACTED]
Tax rebate for individual					0
Tax rebate for husband/wife					
Zakat and fitrah					
Departure levy for umrah travel / religious travel for other religions					
LESS (Restricted to total income tax)					[REDACTED]
TOTAL TAX CHARGED					[REDACTED]
LESS Total tax deduction (Section 110) and relief (Section 132 and 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					
BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2022					[REDACTED]

Tax summary will be displayed automatically after all information is entered. Please ensure all information is correct.

UPDATED AS AT 01/04/2023

Display of taxpayer's
declaration and method of tax
payment (if any).

RETURN FORM OF AN INDIVIDUAL
RESIDENT WHO 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

e- B YEAR OF ASSESSMENT 2022 BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2022 : RM [REDACTED]

DECLARATION

I, [REDACTED]
Identification no. [REDACTED] Date 24-03-2023

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
Records and documents used in the calculation of tax must be kept for 7

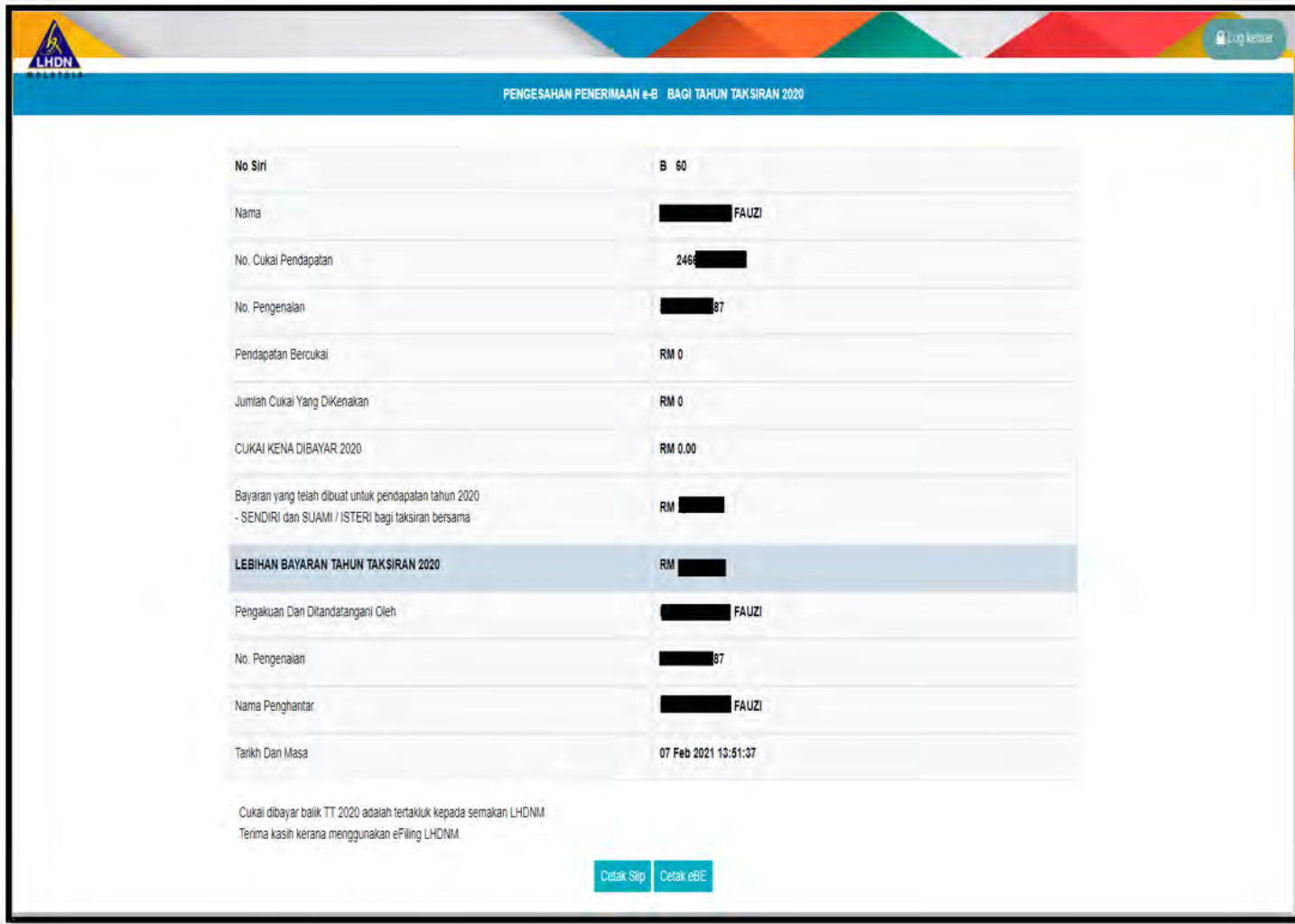
If agree, click
"Sign and Submit "

IMPORTANT REMINDER Print Draft

Sign and Submit



ACKNOWLEDGEMENT RECEIPT OF e-B



PENGESAHAN PENERIMAAN e-B BAGI TAHUN TAKSIRAN 2020

No Siri	B 60
Nama	████████ FAUZI
No. Cukai Pendapatan	2466 ██████
No. Pengenalan	████████ 87
Pendapatan Bercukai	RM 0
Jumlah Cukai Yang DiKenakan	RM 0
CUKAJ 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 baik TT 2020 adalah tertakluk kepada semakan LHDNM.
Terima kasih kerana menggunakan eFiling LHDNM.

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

UPDATED AS AT 01/04/2023

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> 
--	---	--	---	---

UPDATED AS AT 01/04/2023

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 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 01/04/2023

TAX RELIEF YEAR ASSESSMENT 2022

CHILD RELATED DEDUCTIONS

 <p>EACH UNMARRIED CHILD BELOW 18 YEARS OLD</p> <p>RM2,000</p>	 <p>CHILD CARE FEES TO A REGISTERED CHILD CARE CENTRE/ KINDERGARTEN</p> <p>RM3,000</p>	 <p>DISABLED CHILD</p> <p>RM6,000</p>	
<p>CHILD ABOVE 18 YEARS OLD</p> <p>RM2,000</p> <ul style="list-style-type: none"> - UNMARRIED - RECEIVING FULL-TIME EDUCATION 	 <p>CHILD ABOVE 18 YEARS OLD</p> <p>RM8,000</p> <ul style="list-style-type: none"> - UNMARRIED - FURTHER EDUCATION (DIPLOMA AND ABOVE IN MALAYSIA) 	<p>ADDITIONAL FOR DISABLED CHILD</p> <p>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

TAX RELIEF YEAR ASSESSMENT 2022

LIFE INSURANCE AND EPF		CONTRIBUTIONS AND OTHERS		EDUCATION AND MEDICAL INSURANCE		SSPN (NET DEPOSIT)	
* PENSIONABLE PUBLIC SERVANT	RM7,000	SOCSSO	RM350	(INDIVIDUAL/SPOUSE/CHILDREN)	RM3,000	SSPN (NET DEPOSIT)	RM8,000
OR		PERNESE					
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

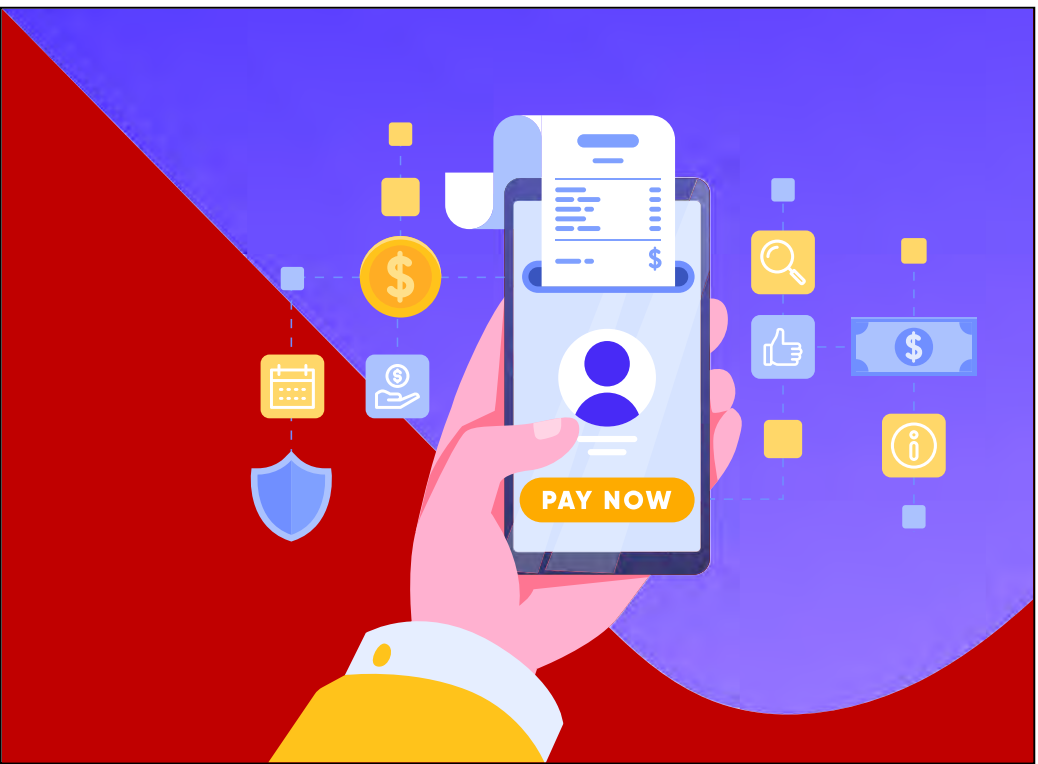
UPDATED AS AT 01/04/2023

**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 01/04/2023

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 01/04/2023

DO NOT BE A **VICTIM** TAXATION SCAMS

DO NOT DISCLOSED YOUR TAX INFORMATION

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

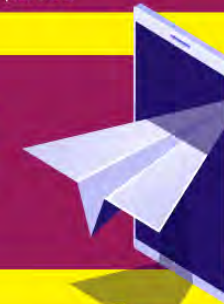


DO NOT DISCLOSE CONFIDENTIAL INFORMATION

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 01/04/2023



**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 01/04/2023



Building Sustainable Future
TOGETHER

LATE / FAILURE TO SUBMIT A FORM

UPDATED AS AT 01/04/2023



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 01/04/2023

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 01/04/2023

DUE DATE FOR INCOME TAX PAYMENT

Source of Income

BUSINESS

OTHERS

Payment Due date

30 June

30 April

(a) **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 Branch

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 01/04/2023