



ESCALATE THE PASSION

TAX & EXPATRIATES

UPDATED AS AT 12/03/2024



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JABATAN KHIDMAT KORPORAT | CORPORATE SERVICES DEPARTMENT



HASIL PORTAL :
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EduZone
Gerbang Pendidikan Percukaian Anda



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ADVANTAGES OF PAYING TAX



EDUCATIONS



HEALTH



WELFARE



INFRASTRUCTURE & PUBLIC FACILITIES AND COMMUNICATION



AGRICULTURE & INDUSTRIES



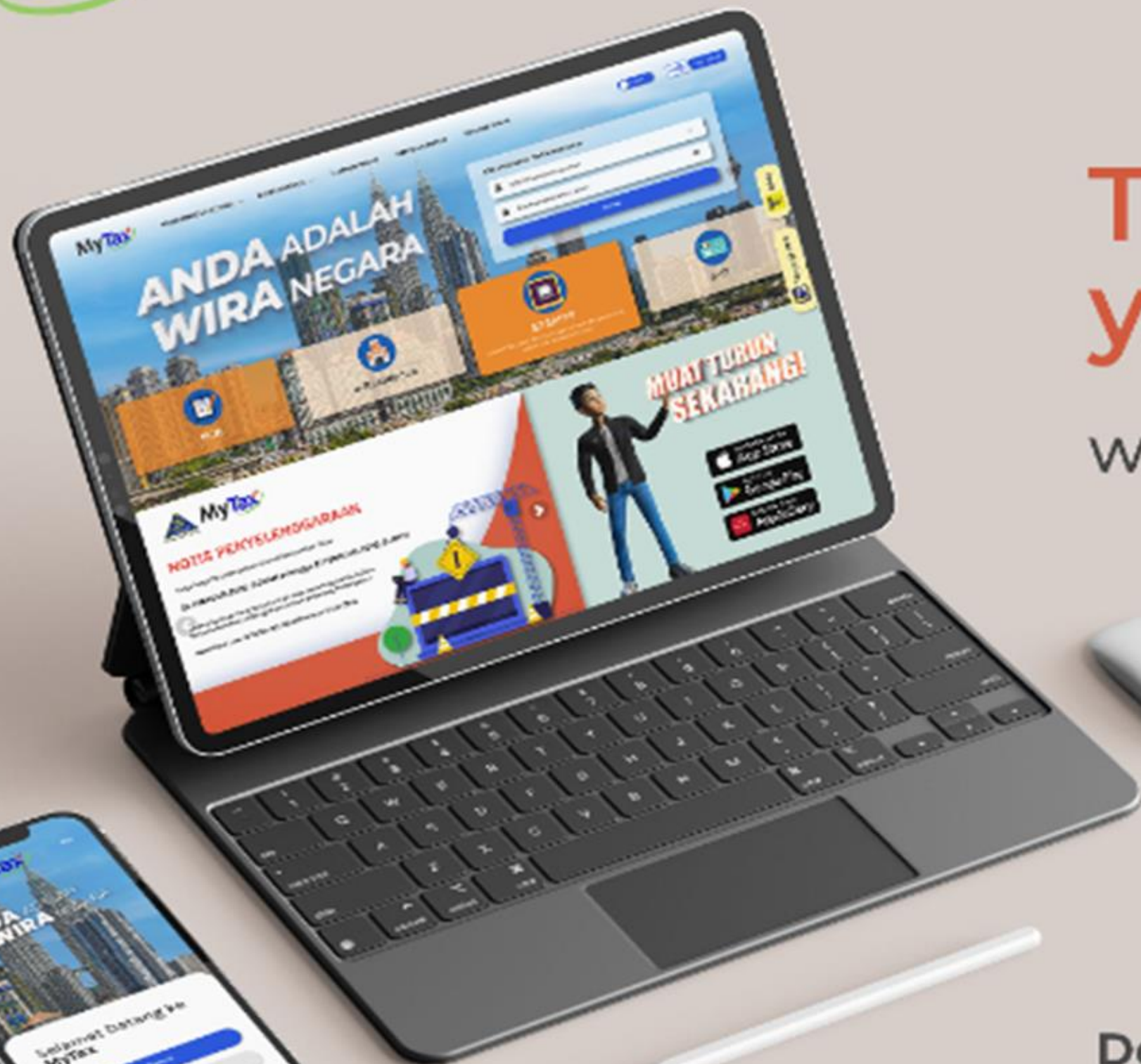
DEVELOPMENT



SECURITY & NATIONAL DEFENCE



**SUBSIDIES
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Tax information at
your fingertips.

www.mytax.hasil.gov.my



Download Apps Now



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



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Welcome to MyTax ID LATIHAN 3 (Individual)
Tax Identification Number (TIN) : IG 7018119050
LHDNM : SABAH

View Bill Number | Profile | Mail | Document

Your Tax Info

Role Selection

Individual

Your Tax Payment Status

Tax Total

Thank You For Your Contribution To The Nation



Amount of Tax paid for previous year

Tax Payable

Your Tax Payment Status
RM 382.00

Refund Amount

Latest Amount Approved
RM 0.00

Latest Approved Tax Refund

e-Filing Form Status For Assessment Year

- 2023
e-Form BE TT 2023 will start from 01/03/2024
- 2022
e-Form BE have not been submitted

e-Filing Status Form

Stoppage Order Review

You Have No Restriction

Travel Restriction Check



Refund



BNCP



Ledger



PCB

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INTRODUCTION OF e-FILING

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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 2023 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)

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DUE DATE FOR SUBMISSION RETURN FORM VIA e-FILING

Form	Due Date For Submission of Return Form	
	Does Not Carry On Business	Carry On Business
BE	15th May 2024	-
B and P	-	15th July 2024
BT, M / MT, TP, TJ dan TF	15th May 2024	15th July 2024

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



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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

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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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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**

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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;**

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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)**.

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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

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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**

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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](#) .

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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)

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TAX RATE FOR YEAR ASSESSMENT 2023



FOR RESIDENT INDIVIDUAL

Category	Chargeable Income	Calculations (RM)	Rate %	Tax(RM)
A	0 - 5,000	On the First 5,000	0	0
B	5,001 - 20,000	On the First 5,000 Next 15,000	1	0 150
C	20,001 - 35,000	On the First 20,000 Next 15,000	3	150 450
D	35,001 - 50,000	On the First 35,000 Next 15,000	6	600 900
E	50,001 - 70,000	On the First 50,000 Next 20,000	11	1,500 2,200
F	70,001 - 100,000	On the First 70,000 Next 30,000	19	3,700 5,700
G	100,001 - 400,000	On the First 100,000 Next 300,000	25	9,400 75,000
H	400,001 - 600,000	On the First 400,000 Next 200,000	26	84,400 52,000
I	600,001 - 2,000,000	On the First 600,000 Next 1,400,000	28	136,400 392,000
J	Exceeding 2,000,000	On the First 2,000,000 Next ringgit	30	528,400

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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>

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MONTHLY TAX DEDUCTIONS (MTD) FOR NON RESIDENTS



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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

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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%

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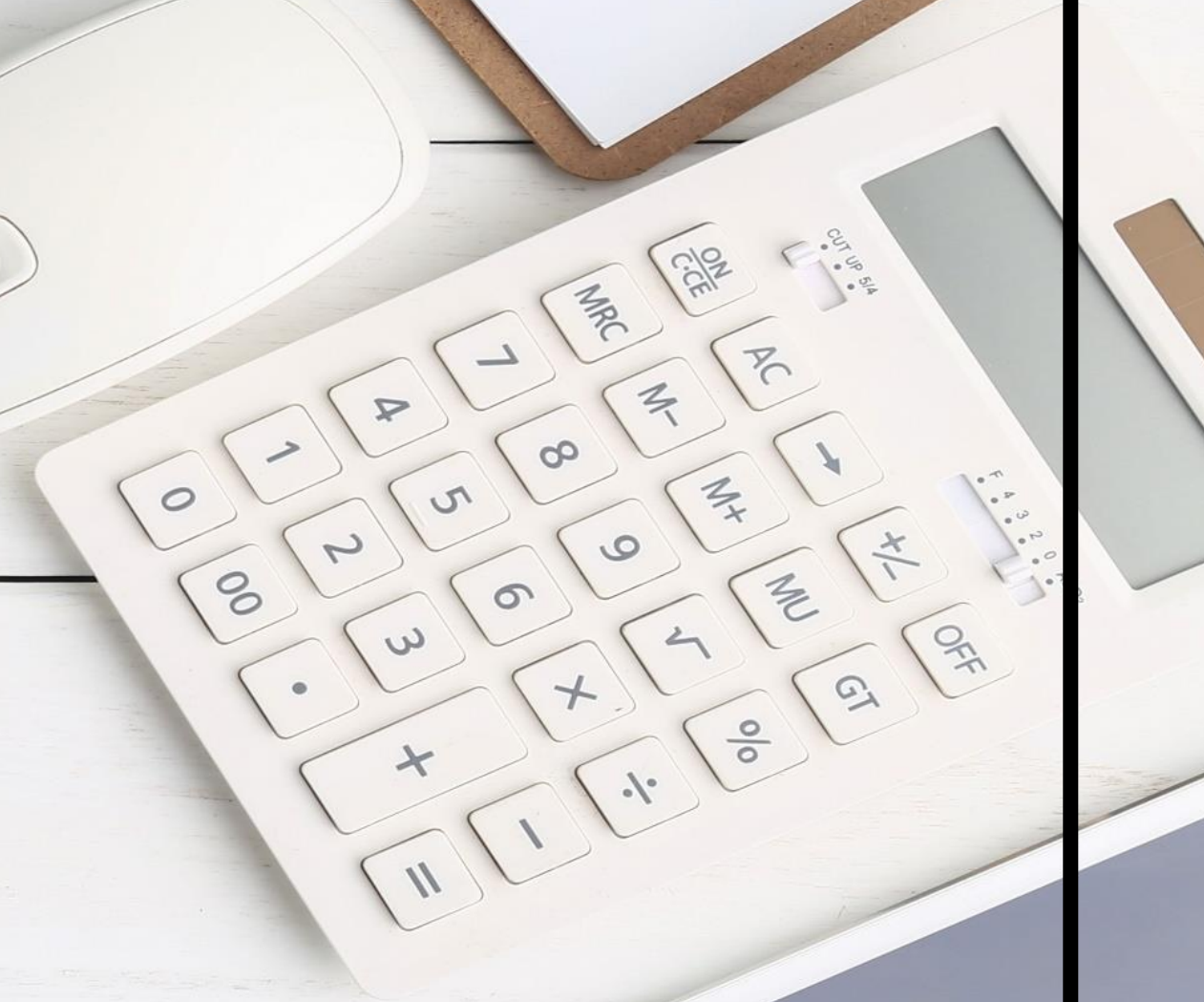
TAX COMPUTATION FOR NON-RESIDENT INDIVIDUAL

	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>

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e-Filing SYSTEM (e-M 2023) 2024



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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

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E-BE YEAR OF ASSESSMENT 2023

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

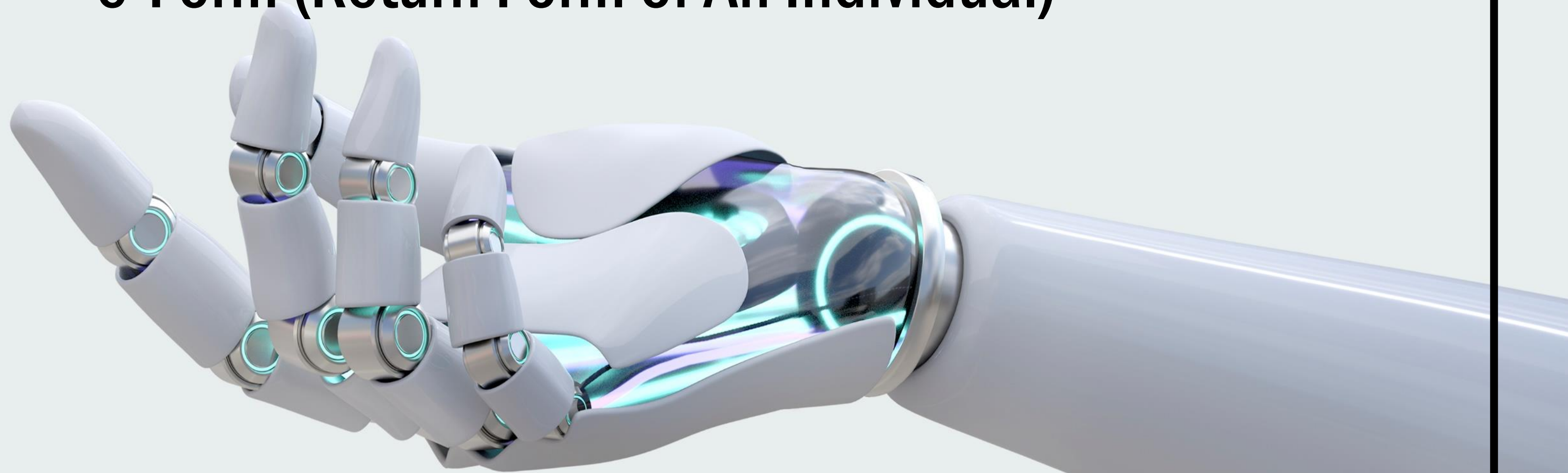
3

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

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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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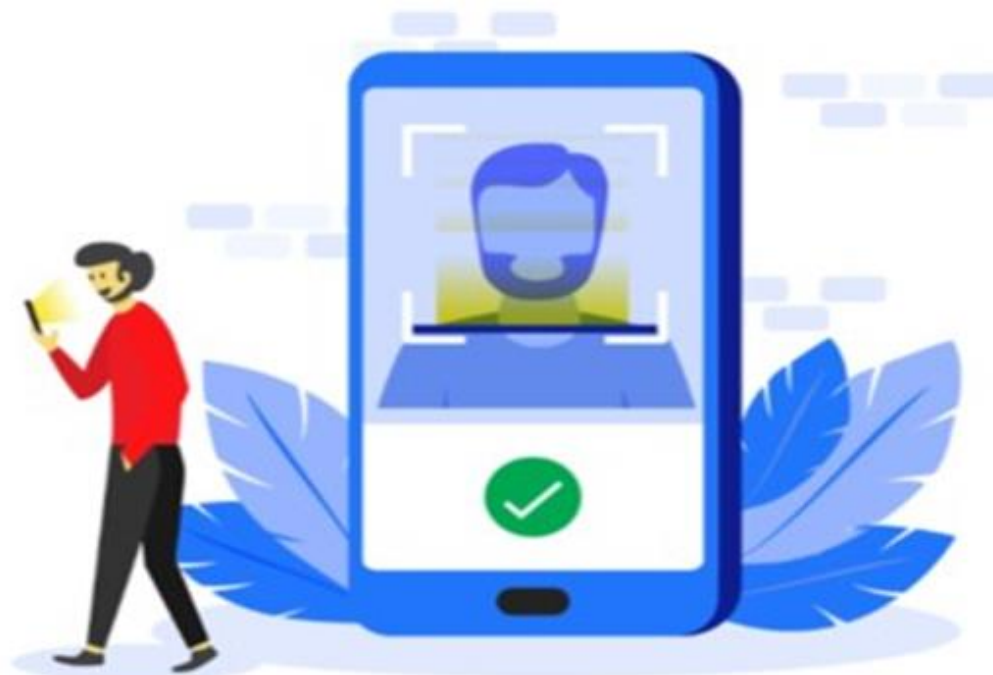
APPLICATION FOR PIN NO.



Melalui **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

CP55D [4/2021]

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

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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

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FORGOT PASSWORD

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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.

New Identification No.


Submit

Search Bill Number e-Daftar ByrHASiL e-TT

MyTax **Makluman**

Mulai 1 Januari 2023. peranan OeF

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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**

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← 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

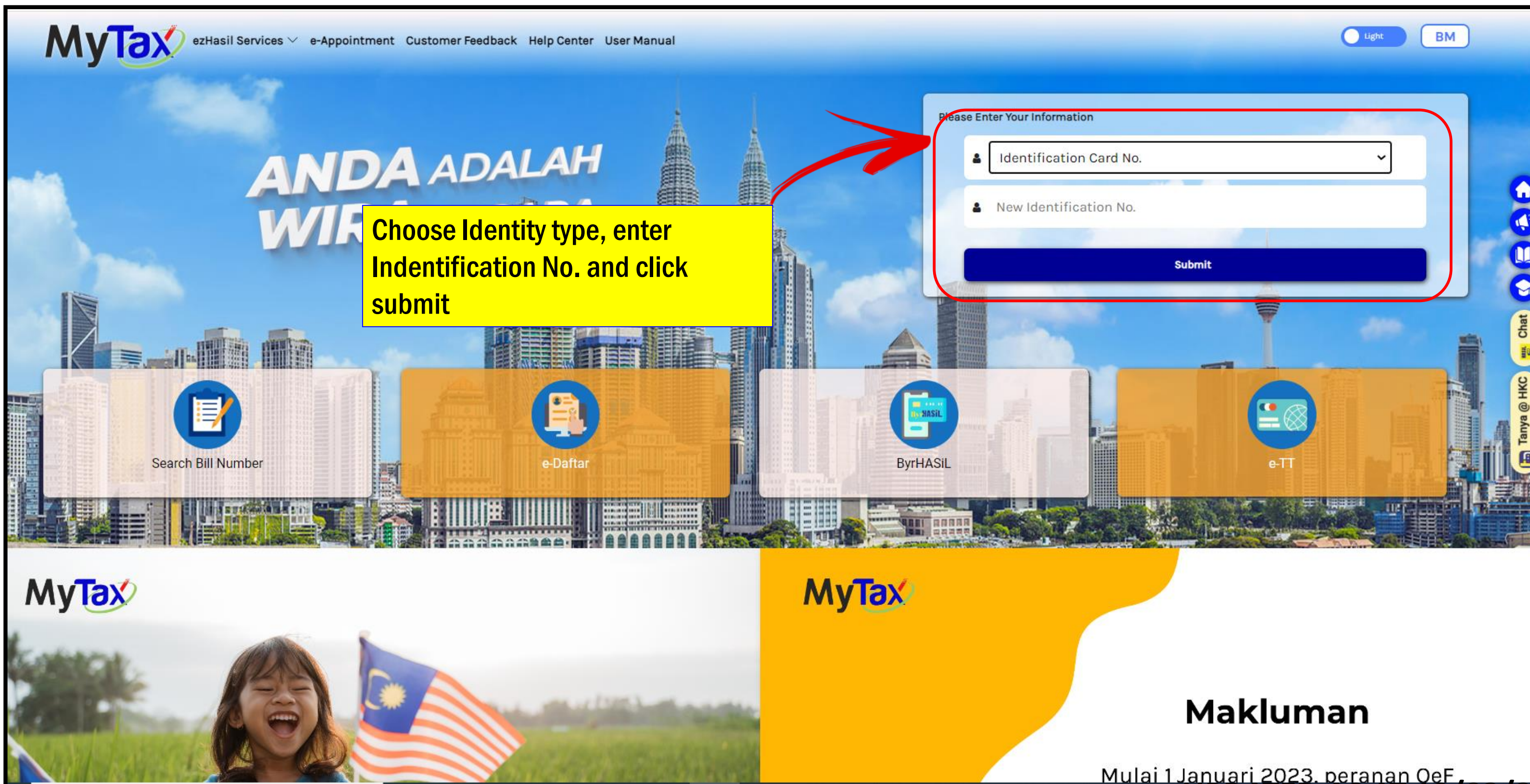
4. Click "Submit"



STEPS FOR e-FILING FOR YEAR OF ASSESSMENT 2023

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

ANDA ADALAH WIRTA

Please Enter Your Information

Identification Card No.

New Identification No.

Submit

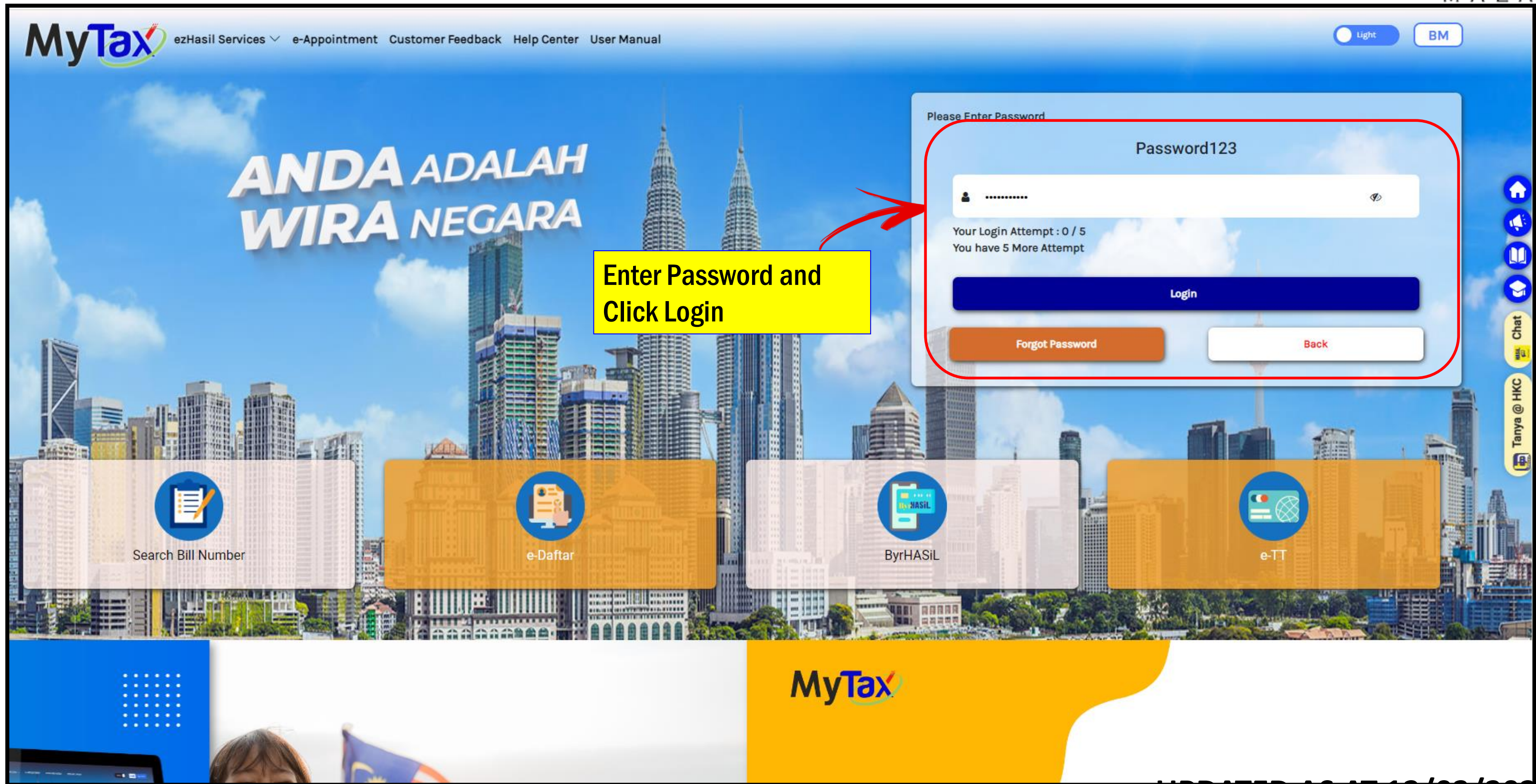
Search Bill Number e-Daftar ByrHASiL e-TT

MyTax

Makluman

Mulai 1 Januari 2023, peranan OeF

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

Light BM

ANDA ADALAH WIRA NEGARA

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

Enter Password and Click Login

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Welcome to MyTax ID LATI
Tax Identification Number
LHDNM : SABAH

View Bill Number   

Your Tax Info

Role Selection

Individual

Your Tax Payment Status



Tax Total
Thank You For Your Contribu



- ByrHASiL
- e-Appeal >
- e-Billing >
- e-CKHT >
- e-Data Praisi/e-CP8D
- e-Kemaskini >
- e-PCB+ >
- e-Pelarian Cukai
- e-Sekatan Perjalanan
- e-SPC
- e-TT >
- e-WHT
- eFiling**
- MITRS
- PCB Calculator
- Sistem Derma Bersepadu
- STAMPS

Click ezHasil Services > e-Filing

e-Filing Form Status For Assessment Year

-  **2023**
e-Form BE TT 2023 will start from 01/03/2024
-  **2022**
e-Form BE have not been submitted

Stoppage Order Review

-  You Have No Restriction 

Tax Payable

Your Tax Payment Status
RM 382.00

Refund Amount

Latest Amount Approved
RM 0.00

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← Back

e-Filing



e-Filing

Method to fill and submit Income Tax Return Form easily, quickly and securely electronically

Click e-Form

e-BE Year of Assessment 2023 >

e-Application for Amended BE >

e-Form >

e-Acknowledge Receipt >

e-Claim for Relief 2024 >

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Resident Individual

e-BE
Without business source of income

e-B
With business source of income

e-BT
Specialised knowledge workers or Non-Citizen Holding Key Position or employees (Returning Expert Programme) which has been approved by the Minister - refer P.U (A) 344/2010 or P.U. (A) 151/2012 in the official portal of LHDNM

Return Form of a Non-Resident Individual

e-M
Return Form of a Non-Resident Individual

e-MT
Knowledge Worker is subject to approval by the Minister – refer to P.U. (A) 344/2010 in the LHDNM Official Portal

Non-Individual

e-P
Partnership Return Form

Choose Year of Assessment 2023

Choose e-M

2023
2022
2021
2020
2019
2018
2017
2016
2015
2014
2013
2012

Year of Assessment ▾

Year of Assessment ▾

Year of Assessment ▾

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UPDATED AS AT 12/03/2024

Particulars of Individual

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

Other particulars

Income

Relief

Summary

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 2023 BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2023 : RM 0.00

PARTICULARS OF INDIVIDUAL

ID LATIHAN 3			
Identification no. (TIN)	IG 7018119050	Identification no.	Z7018119
Passport no.	<input type="text"/>	Passport no. registered with LHDNM	-
Current passport	<input type="text" value="dd/mm/yyyy"/>		
<input type="text" value="-- Please Select --"/>		Gender	<input type="text" value="-- Please Select --"/>
<input type="text" value="dd/mm/yyyy"/>			
12-2023	<input type="text" value="-- Please Select --"/>	Date of marriage / divorce / demise	<input type="text" value="dd/mm/yyyy"/>
ment	<input type="text" value="-- Please Select --"/>	Record-keeping	<input type="text" value="-- Please Select --"/>

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

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 2023

BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2023 : RM 0.00

OTHER PARTICULARS

Telephone no.

Handphone no. info

Employer's no.

Tax borne by employer info

e-Mail

Has financial account(s) at financial institution(s) outside Malaysia

Carries on e-Commerce

E-Commerce business model

- Online sales / services
- Payment services
- Others

- Online advertising
- Digital currency / Digital token
- Cloud computing
- E-Hailing / P-Hailing

Disposal of asset under the Real Property Gains Tax Act 1976

Disposal declared to LHDNM

Method of payment for tax refund

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ADDRESS



1

2

3

4

5

ADDRESS

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

-- Please select country --

Address 1 Address 2 Address 3

Postcode City State NOT APPLICABLE

Correspondence address

MALAYSIA

LEMBAGA HASIL DALAM NEGERI CAWANGAN KOTA KINABALU Address 3

Postcode 88600 City KOTA KINABALU State SABAH

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](#)

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PARTICULARS OF BUSINESS INCOME



e-M YEAR OF ASSESSMENT 2023

BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2023 : RM 0.00

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" value=""/>	.00
Amount Absorbed From Tax Exempt Income Of Pioneer Business	<input type="text" value=""/>	.00
Amount Absorbed In The Current Year Of Assessment	<input type="text" value=""/>	.00
Balance Carried Forward	<input type="text" value=""/>	.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 Disregarded Under Subsection 25(5) PIA 1986	Amount Absorbed	
2018 and before	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>
2019	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>
2020	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>
2021	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>
2022	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>

UPDATED AS AT 12/03/2024




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

UPDATED AS AT 12/03/2024



OTHER INCOME



OTHER INCOME

Other business(es)	<input type="text"/>	.00	
Dividends	<input type="text"/>	.00	
Interest and discounts	<input type="text"/>	.00	
Rents, royalties and premiums	<input type="text"/>	.00	
Other income	<input type="text"/>	.00	
TOTAL			<input type="text"/> .00

UPDATED AS AT 12/03/2024



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 12/03/2024



FIXED ASSETS



[FIXED ASSETS](#)

Land and buildings

.00

Plant and machinery

.00

Motor vehicles

.00

Other fixed assets

.00

TOTAL FIXED ASSETS

.00

Investments

.00

UPDATED AS AT 12/03/2024

CURRENT ASSETS



Investments

.00

CURRENT ASSETS

Stock

.00

Trade debtors

.00

Sundry debtors

.00

Cash in hand

.00

Cash at bank

.00

Other current assets

.00

TOTAL CURRENT ASSETS

.00

TOTAL ASSETS

.00

UPDATED AS AT 12/03/2024



LIABILITIES



LIABILITIES

Loans and overdrafts

.00

Trade creditors

.00

Sundry creditors

.00

TOTAL LIABILITIES

.00

UPDATED AS AT 12/03/2024



OWNER'S 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

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UPDATED AS AT 12/03/2024



STATUTORY INCOME AND TOTAL INCOME



Name : ID LATIHAN 3 (IG 7018119050)

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

e-M YEAR OF ASSESSMENT 2023

STATUTORY INCOME AND TOTAL INCOME

Fill in employment income (if any) – Refer to EA / EC eg: Employment Income Enter “0” if no source of income

Total employer within the year of assessment

Statutory income from businesses	100,000 .00
Number of businesses	1
Statutory income from partnerships	.00
Number of partnerships	
Aggregate statutory income from businesses	100,000 .00
LESS Business losses brought forward	.00
TOTAL	100,000 .00
Statutory income from employment * / director's fees	.00
Number of employment	

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

UPDATED AS AT 12/03/2024

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Statutory income from rents

 .00

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

 .00

AGGREGATE INCOME

 .00

LESS Current year business losses

 .00

TOTAL

 .00

LESS Other expenses [Qualifying prospecting expenditure – Schedule 4]

 .00

LESS Approved donations / gifts / contributions

[Click to fill](#)

 .00

TOTAL

 .00

TAXABLE PIONEER INCOME

 .00

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

 .00

TOTAL INCOME (SELF)


 .00



Monthly Tax Deductions (MTD)

Self installments / CP500

Payment made for 2023 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" value="Type of Income"/>	<input type="text" value="Year of Assessment"/>	<input type="text" value="Amount (RM)"/> .00	 

[Next](#)

UPDATED AS AT 12/03/2024

APPROVE DONATIONS/ GIFTS/ CONTRIBUTION



 Logout

Name : ID LATIHAN 3 (IG 7018119050)

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 2023 BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2023 : RM 0.00

APPROVED DONATIONS / GIFTS / CONTRIBUTIONS

Gift of money to the Government / State Government / local authority	<input type="text" value=""/>	.00	
Gift of money to approved institutions / organisations / funds	<input type="text" value=""/>	.00	
Gift of money for any sports activity approved by the Minister of Finance	<input type="text" value=""/>	.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" value=""/>	.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" value=""/>	.00	
TOTAL	Restricted to 10% of aggregate income	<input type="text" value=""/>	.00
Gift of artefacts / manuscripts or paintings to the Government or State Government	<input type="text" value=""/>	.00	
Gift of money for the provision of library facilities or to libraries	Restricted to 20,000	<input type="text" value=""/>	.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" value=""/>	.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	<input type="text" value=""/>	.00
Gift of paintings to the National Art Gallery or any state art gallery	<input type="text" value=""/>	.00	
TOTAL		<input type="text" value=""/>	.00

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TAX PAYABLE / REPAYABLE



1 Name : ID LATIHAN 3 (IG 7018119050)

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3

4 e-M YEAR OF ASSESSMENT 2023 BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2023 : RM 0.00

5

TAX PAYABLE / REPAYABLE

CHARGEABLE INCOME

COMPUTATION OF TAX CHARGEABLE
Division of Chargeable Income according to the rate applicable

Chargeable Income	Tax Rate	Income Tax
<input type="text" value=""/> <input type="text" value=".00"/>	<input type="text" value="30"/> %	<input type="text" value=""/>
<input type="text" value=""/> <input type="text" value=".00"/>	<input type="text" value=""/> %	<input type="text" value=""/>
<input type="text" value=""/> <input type="text" value=".00"/>	<input type="text" value=""/> %	<input type="text" value=""/>

TOTAL INCOME TAX

DEDUCTIONS AND RELIEFS

Section 110 tax deduction (others)

Section 133 info Restricted to total income tax amount

UPDATED AS AT 12/03/2024

SUMMARY



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Name : ID LATIHAN 3 (IG 7018119050)

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 2023

BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2023 : RM 30,000.00

SUMMARY

CHARGEABLE INCOME	100,000
TOTAL INCOME TAX	30,000.00
LESS Total tax deduction (Section 110) and relief (Section 133)	0.00
TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2023	30,000.00
MTD / Self installment / CP500 payment made for the year 2023 – SELF and HUSBAND / WIFE for joint assessment	0.00
BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2023	30,000.00

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UPDATED AS AT 12/03/2024



DECLARATION



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

 Logout

1 Name : ID LATIHAN 3 (IG 7018119050)

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3 **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

4 e-M YEAR OF ASSESSMENT 2023 BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2023 : RM 30,000.00

5 **DECLARATION**

I, **ID LATIHAN 3**
Identification no. **Z7018119** Date **12-03-2024**

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 on any person who furnishes false information or who furnishes information which is not true and correct. Records and documents used in the calculation of tax must be kept for a period of 5 years from the date of assessment or date of payment of tax, whichever is later.

IMPORTANT REMINDER [Print Draft](#)

Sign and Submit

If agree, click "Sign and Submit "



UPDATED AS AT 12/03/2024

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Name : ID LATIHAN 3 (IG 7018119050)

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 2023

BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2023 : RM 30,000.00

DECLARATION

I, **ID LATIHAN 3**
Identification no. **Z7018119**

12-03-2024

hereby declare that the information regarding the income and claim for deductions and reliefs given by me in

You are fully responsible for the accuracy of the information given. If you are found to have given a false or incorrect return or incorrect information given. Record IDNM reference.

Record IDNM reference.

Sign ✕

Reference no. (Identity no.) :

Password :

[Sign](#) [Cancel](#)

UPDATED AS AT 12/03/2024

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!!!**






UPDATED AS AT 12/03/2024

TAX RELIEF FOR YEAR ASSESSMENT 2023

INDIVIDUAL TAX RELIEF

 <p>INDIVIDUAL & DEPENDENT RELATIVES RM9,000</p>	 <p>HUSBAND/WIFE/ ALIMONY TO EX-WIFE RM4,000</p>	 <p>EDUCATION FEES (SELF) RM7,000</p> <ul style="list-style-type: none">- ANY COURSE OF STUDY UP TO TERTIARY LEVEL, OTHER THAN A DEGREE AT MASTERS OR DOCTORATE LEVEL- ANY COURSE OF STUDY FOR A DEGREE AT MASTERS OR DOCTORATE LEVEL- ANY COURSE OF STUDY UNDERTAKEN FOR THE PURPOSE OF UPSKILLING AND SELF-ENHANCEMENT (LIMITED TO RM2,000)
 <p>ADDITIONAL DEDUCTION FOR DISABLED INDIVIDUAL RM6,000</p>	 <p>ADDITIONAL DEDUCTION FOR DISABLED SPOUSE RM5,000</p>	

CONTRIBUTIONS

 <p>SOCIAL SECURITY ORGANISATION (SOCSSO) RM350</p>	 <p>LIFE INSURANCE AND EPF i) CIVIL SERVANTS' PENSION SCHEMES, NON-CIVIL SERVANTS PENSION SCHEMES AND SELF-EMPLOYED CATEGORY RM7,000</p> <ul style="list-style-type: none">- MANDATORY CONTRIBUTIONS TO APPROVED SCHEMES OR VOLUNTARY CONTRIBUTIONS TO EPF (LIMITED TO RM4,000)- LIFE INSURANCE PREMIUM PAYMENTS OR FAMILY TAKAFUL CONTRIBUTIONS OR ADDITIONAL VOLUNTARY CONTRIBUTIONS TO EPF (LIMITED TO RM3,000)	
 <p>PRIVATE RETIREMENT AND DEFERRED ANNUITY SCHEME RM3,000</p>	 <p>NATIONAL EDUCATION SAVINGS SCHEME (NESP) (NET DEPOSIT) RM8,000</p>	 <p>EDUCATION AND MEDICAL INSURANCE RM3,000</p>

UPDATED AS AT 12/03/2024

TAX RELIEF FOR YEAR ASSESSMENT 2023

LIFESTYLE

INSTALLATION/RENTAL/HIRE-PURCHASE
OF CHARGING ELECTRIC
VEHICLES FACILITIES OR
SUBSCRIPTION FEES



RM2,500

- NOT FOR BUSINESS USE

PURCHASE OF
BREASTFEEDING
EQUIPMENT

RM1,000



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

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



RM6,000

LIFESTYLE
RM2,500



- PURCHASE AND SUBSCRIPTION OF READING MATERIALS
- PURCHASE OF PERSONAL COMPUTERS/
SMARTPHONES/TABLETS
- MONTHLY BILL PAYMENT FOR INTERNET
SUBSCRIPTIONS (IN OWN NAME)
- PURCHASE OF SPORTS EQUIPMENT FOR SPORTS
ACTIVITIES UNDER THE SPORTS DEVELOPMENT
ACT 1997 AND PAYMENT OF GYMNASIUM MEMBERSHIP



ADDITIONAL SPORTS EQUIPMENT
AND ACTIVITIES RELIEF **RM500**

- PURCHASE OF SPORTS EQUIPMENT FOR
SPORTS ACTIVITIES
- RENTAL PAYMENT OR ENTRY FEES TO
SPORTS FACILITIES
- PAYMENT OF REGISTRATION FEES TO PARTICIPATE IN
SPORTS COMPETITION



MEDICAL TREATMENT,
SPECIAL NEEDS AND
CAREGIVER FOR
PARENTS

RM8,000



MEDICAL EXPENSES

RM10,000

I) FOR SERIOUS ILLNESS
(SELF/SPOUSE/CHILDREN)

II) FERTILITY TREATMENT
(SELF/SPOUSE)

III) FULL MEDICAL EXAMINATION
(SELF/SPOUSE/CHILD)
(LIMITED TO RM1,000)



IV) COVID-19 DETECTION TESTS
INCLUDING THE PURCHASE
OF SELF-TEST KITS
(SELF/SPOUSE/CHILD)

V) EARLY INTERVENTION OR
REHABILITATION TREATMENT
OF CHILDREN WITH
LEARNING DISABILITIES
(LIMITED TO RM4,000)

UPDATED AS AT 12/03/2024

TAX RELIEF FOR YEAR ASSESSMENT 2023

CHILD RELIEF

 <p>UNMARRIED CHILD BELOW 18 YEARS OLD RM2,000</p>		 <p>REGISTERED CHILDCARE CENTRE/ KINDERGARTEN FEES RM3,000</p> <p>- FOR A CHILD AGE 6 YEARS OLD AND BELOW</p>	 <p>DISABLED CHILD RM6,000</p>	
<p>UNMARRIED CHILD ABOVE 18 YEARS OLD RM2,000</p> <p>- STUDYING FULL-TIME</p>	 <p>UNMARRIED CHILD ABOVE 18 YEARS OLD RM8,000</p> <p>- PURSUING FULL-TIME HIGHER EDUCATION (DIPLOMA AND ABOVE IN MALAYSIA)</p>		 <p>ADDITIONAL RELIEF FOR DISABLED CHILD RM8,000</p> <p>- ABOVE 18 YEARS OLD - UNMARRIED - PURSUING DIPLOMA/ HIGHER QUALIFICATIONS</p>	

For more information, please visit www.hasil.gov.my

Updated as at: 21st December 2023

UPDATED AS AT 12/03/2024



TAX CLEARANCE PROCESS

UPDATED AS AT 12/03/2024

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 12/03/2024

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 12/03/2024

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 LDHNM 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 | @LHDNMofficial | 03-8911 1000

UPDATED AS AT 12/03/2024

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 12/03/2024

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 1-800-88-5436



UPDATED AS AT 12/03/2024

THANK YOU



03-8911 1000

Hasil Contact Centre



MyTax **Gerbang Informasi Percukaian**

Web Responsif & Aplikasi Mobile Single Sign-On Untuk Semua Perkhidmatan Dashboard Ringkas & Padat

Pusat Untuk Semua e-Perkhidmatan LHDNM



Download on the App Store
GET IT ON Google Play
EXPLORE IT ON AppGallery

UPDATED AS AT 12/03/2024