



COMPLETE THE FOLLOWING ITEMS

Name :			
Identification / passport no. * : (* Delete whichever is not relevant)			
Tax Identification No. (TIN) :			
Correspondence address :			
Postcode		City	
State		Country	

# FORM B 2024

## RESIDENT INDIVIDUAL WHO CARRIES ON BUSINESS

### IMPORTANT REMINDER

- Due date to furnish this form and pay tax or balance of tax payable: **30 Jun 2025**
- Submission through e-Filing (e-B) can be made via <https://mytax.hasil.gov.my>.
- Failure to furnish a return on or before the due date for submission:**
  - Penalty under subsection 112(3) of the Income Tax Act 1967 (ITA 1967) shall be imposed.
- Failure to pay the tax or balance of tax payable on or before the due date for submission:**
  - An increase in tax of 10% under subsection 103(3) of the ITA 1967 shall be imposed.
- Guidelines for completing this form:
  - Refer to the Explanatory Notes before filling up this form.
  - Use Form BE if NOT carrying on any business.
  - Complete all relevant items in BLOCK LETTERS and use **black** ink pen.
- LHDNM has switched to using the **Bill Number** as the mandatory reference number for payment of tax or balance of tax payable. The **Bill Number** can be obtained through the following methods:
  - E-Filing Acknowledgement Receipt for submission via e-Filing.
  - Check Bill Number on the MyTax portal at <https://mytax.hasil.gov.my> > ezHasil services > e-Billing.
  - Printed on Notice of Assessment and letter of demands from LHDNM
- Method of payment for tax or balance of tax payable:
  - Payment using **Bill Number** can be made as follows:
    - ByrHASiL service at <https://byrhasil.hasil.gov.my>
    - Appointed commercial banks by LHDNM – Information is available at <https://www.hasil.gov.my>.
    - Virtual Account number (VA) generated through e-TT at <https://ett.hasil.gov.my>.
    - Using debit or credit cards at the counter of the **Kuala Lumpur Revenue Management Centre**
    - Pos Malaysia Berhad counter
  - For payment purposes, please make sure the correct **Bill Number** is used. Taxpayers may print the payment slips and scan the QR code on the payment slips as a reference when payment is made.
- Pursuant to section 89 of the ITA 1967, a change of address must be notified to LHDNM within 3 months of the change. Notification can be made by using e-Kemaskini Personal Profile through MyTax. Please access via <https://mytax.hasil.gov.my>.
- For further information, please contact Hasil Contact Centre: 03-8911 1000 (Local) / 603-8911 1000 (Overseas)

### FOR OFFICE USE

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Date received 1

Date received 2



**LEMBAGA HASIL DALAM NEGERI MALAYSIA**  
**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  
**B**

YEAR OF ASSESSMENT  
**2024**  
CP4A - Pin. 2024

**BASIC PARTICULARS**

1 Name (As per identification document)			
2 Tax Identification No. (TIN)		3 Identification no.	
4 Current passport no.		5 Passport no. registered with LHDNM	

**PART A: PARTICULARS OF INDIVIDUAL**

A1 Citizen	Use country code (Enter 'MYS' if Malaysian citizen)	A2 Gender	1 = Male                      2 = Female
A3 Date of birth	(dd/mm/yyyy)	A4 Status as at 31-12-2024	1 = Single                      2 = Married 3 = Divorcee / widow / widower      4 = Deceased
A5 Date of marriage / divorce / demise	(dd/mm/yyyy)	A6 Record-keeping	1 = Yes                      2 = No
A7 Type of assessment	1 = Joint in the name of husband 2 = Joint in the name of wife	3 = Separate 4 = Self whose spouse has no income, no source of income or has tax exempt income 5 = Self (Single / divorcee / widow / widower / deceased)	

**PART B: COMPUTATION OF INCOME TAX**

		RM	Sen
B1	Statutory income from sources of businesses in Malaysia	B1a Number of businesses	B1 .00
B2	Statutory income from sources of partnerships in Malaysia	B2a Number of partnerships	B2 .00
B3	Aggregate statutory income from sources of business and partnership outside Malaysia received in Malaysia (Amount from E4)		B3 .00
B4	Aggregate statutory income from businesses ( B1 + B2 + B3 )		B4 .00
B5	<b>LESS:</b> Business losses brought forward (Restricted to B4)		B5 .00
B5	TOTAL ( B4 – B5 )		B6 .00
B7	Statutory income from sources of employment in Malaysia	B7a Number of employment	B7 .00
B8	Statutory income from sources of rents in Malaysia		B8 .00
B9	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		B9 .00
B10	Aggregate of other statutory income from sources outside Malaysia received in Malaysia (Amount from F4)		B10 .00
B11	AGGREGATE INCOME ( B6 + B7 + B8 + B9 + B10 )		B11 .00
B12	<b>LESS:</b> Approved investment under angel investor tax incentive (Restricted to B11)		B12 .00
B13	TOTAL [ B11 – B12 ] (Enter '0' if value is negative)		B13 .00
B14	<b>LESS:</b> Current year business losses (Restricted to B13)		B14 .00
B15	TOTAL [ B13 – B14 ] (Enter '0' if value is negative)		B15 .00
B16	<b>LESS:</b> Other expenses [Qualifying prospecting expenditure – Schedule 4] (Restricted to B15)		B16 .00
B17	<b>LESS:</b> Approved donations / gifts / contributions (Amount from G8)		B17 .00
B18	TOTAL [ B15 – B16 – B17 ] (Enter '0' if value is negative)		B18 .00
B19	TAXABLE PIONEER INCOME		B19 .00
B20	TOTAL INCOME [SELF] ( B18 + B19 )		B20 .00
B21	TOTAL INCOME TRANSFERRED FROM HUSBAND / WIFE * FOR JOINT ASSESSMENT		B21 .00
* Type of income transferred from HUSBAND / WIFE		1 = Carries on business 2 = Does not carry on business	
B22	AGGREGATE OF TOTAL INCOME ( B20 + B21 )		B22 .00
B23	Total relief (Amount from H22)		B23 .00
B24	CHARGEABLE INCOME [ ( B20 – B23 ) or ( B22 – B23 ) ] (Enter '0' if value is negative)		B24 .00
B25	INCOME TAX COMPUTATION (Refer to the tax rate schedule provided at the LHDNM Official Portal, <a href="https://www.hasil.gov.my">https://www.hasil.gov.my</a> )		
B25a	Tax on the first	.00	B25a .
B25b	Tax on the balance	.00	B25b .
B26	TOTAL INCOME TAX ( B25a + B25b )		B26 .
B27	<b>LESS:</b> Total rebate		B27 .
- Self		.00	
- Husband / wife		.00	
- Departure levy for umrah travel / religious travel for other religions (Restricted to 2 trips in a lifetime)		.00	
- Zakat and fitrah			
B28	TOTAL TAX CHARGED [ B26 – B27 ] (Enter '0' if value is negative)		B28 .
B29	<b>LESS:</b> Section 110 tax deduction (others)		B29 .
B30	Section 132 tax relief		} Restricted to B28
B30	Section 133 tax relief		
B31	TAX PAYABLE [ B28 – ( B29 + B30 ) ]		B31 .
B32	<b>OR:</b> TAX REPAYABLE [ ( B29 + B30 ) – B28 ]		B32 .
B33	Payment made for 2024 income – SELF and HUSBAND / WIFE for joint assessment		B33 .
- Monthly Tax Deductions (MTD)		.	
- Section 107D		.	
- Self installments / CP500		.	
B34	Balance of tax payable ( B31 – B33 ) / Tax paid in excess ( B33 – B31 )		B34 .

▲ (Enter 'X' if tax paid in excess)

Name: ..... Tax Identification No. (TIN): .....

PART C: PARTICULARS OF HUSBAND / WIFE			
C1 Name of husband / wife <i>(As per identification document)</i>			
C2 Identification no.			
C3 Date of birth		<i>(dd/mm/yyyy)</i>	C4 Passport no.

PART D: OTHER PARTICULARS			
D1 Telephone no.		Handphone no.	
D3 Employer's TIN. <i>(complete item D4)</i>	<b>E</b>		
D5 Has financial account(s) at financial institution(s) outside Malaysia	1 = Yes 2 = No	D4 Tax borne by employer	1 = Yes 2 = No
D6b E-Commerce business model <i>( Please tick the relevant model )</i>	<input type="checkbox"/> 1 = Online sales / services <input type="checkbox"/> 5 = Digital currency / Digital token <input type="checkbox"/> 2 = Online advertising <input type="checkbox"/> 6 = E-Hailing / P-Hailing <input type="checkbox"/> 3 = Cloud computing <input type="checkbox"/> 7 = Others <input type="checkbox"/> 4 = Payment services		
D7 Address of business premise			
	Postcode	City	
	State	Country	
D8 Correspondence address			
	Postcode	City	
	State	Country	
D9 Method of payment for tax refund	<input type="checkbox"/> 1 = Payment via bank account <i>(Complete information in D10)</i> <input type="checkbox"/> 2 = Payment via DuitNow <i>(Complete information in D11)</i>		
D10 Information of bank account	D11 Information of DuitNow <i>(As per registered with the bank)</i>		
D10a Name of bank			D11a Identification type <i>(self)</i>
D10b Bank account no.			1 = Identification card 2 = Passport
D12a Disposal of asset under the Real Property Gains Tax Act 1976 <i>(If 'Yes', also complete item D12b)</i>	1 = Yes 2 = No	D12b Disposal declared to LHDNM	1 = Yes 2 = No

**PART E: STATUTORY INCOME FROM SOURCES OF BUSINESS(ES) AND PARTNERSHIP(S) OUTSIDE MALAYSIA RECEIVED IN MALAYSIA**

Enter the amount without sen.

No.	Business and partnership identification	Business code	Country <i>(Use country code)</i>	Amount of tax charged in the country of origin (RM)	Statutory income (RM)
E1	Business 1				
E2	Partnership 1				
E3	Business 2 + Partnership 2 and so forth				
E4	<b>TOTAL</b> <i>(Transfer this amount to item B3)</i>				

**PART F: OTHER STATUTORY INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA**

Enter the amount without sen.

No.	Country <i>(Use country code)</i>	Type of income *	Amount of tax charged in the country of origin (RM)	Statutory income (RM)
F1				
F2				
F3				
F4	<b>TOTAL</b> <i>(Transfer this amount to item B10)</i>			

\*Type of Income    a) Employment    b) Dividends    c) Interests    d) Discounts    e) Rents    f) Royalties    g) Premiums    h) Other Income

**PART G: DONATIONS / GIFTS / CONTRIBUTIONS**

G1 Gift of money to the Government / State Government / local authority		<b>.00</b>
G2a Gift of money to approved institutions / organisations / funds	<b>.00</b>	Restricted to 10% of B11    G2
G2b Gift of money for any sports activity approved by the Minister of Finance	<b>.00</b>	
G2c Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance	<b>.00</b>	
G2d Gift of money in the form of <i>wakaf</i> to religious authority / religious body / public university or gift of money in the form of endowment to public university	<b>.00</b>	
G3 Gift of artefacts / manuscripts / paintings to the Government or State Government		<b>.00</b>
G4 Gift of money for the provision of library facilities or to libraries	<i>Restricted to 20,000</i>	<b>.00</b>
G5 Gift of money or contribution in kind for the provision of facilities in public places for the benefit of disabled persons		<b>.00</b>
G6 Gift of money / cost / value of gift of medical equipment to any healthcare facility approved by the Ministry of Health	<i>Restricted to 20,000</i>	<b>.00</b>
G7 Gift of paintings to the National Art Gallery or any state art gallery		<b>.00</b>
G8 Total approved donations / gifts / contributions [ G1 to G7 ] <i>(Transfer this amount to B17)</i>		<b>.00</b>

Name: .....

Tax Identification No. (TIN): .....

PART H:		RELIEF					
H1	Individual and dependent relatives					9,000	.00
H2	Expenses for parents						
	(i) Medical treatment, dental treatment, special needs or carer		.00		Restricted to 8,000		.00
	(ii) Complete medical examination (restricted to 1,000)		.00				
H3	Basic supporting equipment for disabled self, spouse, child or parent				Restricted to 6,000		.00
H4	Disabled individual				6,000		.00
H5	Education fees (Self):						
	(i) Other than a degree at masters or doctorate level – Course of study in law, accounting, islamic financing, technical, vocational, industrial, scientific or technology		.00	} Restricted to 7,000			.00
	(ii) Degree at masters or doctorate level – Any course of study		.00				
	(iii) Course of study undertaken for the purpose of upskilling or self-enhancement conducted by a recognized body (restricted to 2,000)		.00				
H6	Medical expenses on:						
	(i) Serious diseases for self, spouse or child		.00	} Restricted to 10,000			.00
	(ii) Fertility treatment for self or spouse		.00				
	(iii) Vaccination for self, spouse and child (restricted to 1,000)		.00				
	(iv) Dental examination and treatment for self, spouse or child		.00				
H7	Expenses (Restricted to 1,000) on:						
	(i) Complete medical examination for self, spouse or child			} Restricted to 10,000			.00
	(ii) COVID-19 detection test including purchase of self-detection test kit for self, spouse or child		.00				
	(iii) Mental health examination or consultation for self, spouse or child						
H8	Expenses (Restricted to 4,000) on child of the age of 18 years and below, in respect of:						
	(i) Assessment for the purposes of diagnosis of learning disability		.00	} Restricted to 10,000			.00
	(ii) Early intervention programme or rehabilitation treatment for learning disability		.00				
H9	Lifestyle – Expenses for the use / benefit of self, spouse or child in respect of:				Restricted to 2,500		.00
	(i) Purchase or subscription of books / journals / magazines / newspapers / other similar publications (Not banned reading materials)			} Restricted to 1,000			.00
	(ii) Purchase of personal computer, smartphone or tablet (Not for business use)						
	(iii) Payment of monthly bill for internet subscription (Under own name)						
	(iv) Payment of any course for the purpose of upskilling or self-enhancement [other than courses in item H5(iii)]						
H10	Lifestyle – Additional relief for the use / benefit of self, spouse or child in respect of:				Restricted to 1,000		.00
	(i) Purchase of sports equipment for any sports activity as defined under the Sports Development Act 1997			} Restricted to 1,000			.00
	(ii) Payment of rental or entrance fee to any sports facility						
	(iii) Payment of registration fee for any sports competition where the organizer is approved and licensed by the Commissioner of Sports under the Sports Development Act 1997						
	(iv) Payment of fees for gym membership or sports training which is provided by a sports club / societies / companies for carrying out sports activities listed under the Sports Development Act 1997						
H11	Purchase of breastfeeding equipment for own use for a child aged 2 years and below (Deduction allowed once in every 2 years of assessment)				Restricted to 1,000		.00
H12	Child care fees to a registered child care centre / kindergarten for a child aged 6 years and below				Restricted to 3,000		.00
H13	Net deposit in <i>Skim Simpanan Pendidikan Nasional</i> (Total deposit in 2024 minus total withdrawal in 2024)				Restricted to 8,000		.00
H14	Husband / wife / payment of alimony to former wife				Restricted to 4,000		.00
H15	Disabled husband / wife				5,000		.00
H16	Child	Name	Identification no.	Deduction	Eligibility 100%	Eligibility 50%	
H16a	Child – Under the age of 18 years			2,000			H16a
				2,000			
H16b	Child – 18 years and above and studying			8,000			H16b
				6,000			
H16c	Child – Disabled child			14,000			H16c
H17	Life insurance and EPF						
	(i) Life insurance premium / Contribution to EPF (Voluntary) (Restricted to 3,000)			.00	} Restricted to 7,000		.00
	(ii) Contribution to EPF (Voluntary or compulsory) / approved scheme (Restricted to 4,000)			.00			
H18	Private retirement scheme and deferred annuity				Restricted to 3,000		.00
H19	Education and medical insurance				Restricted to 3,000		.00
H20	Contribution to the Social Security Organization (SOCISO) according to Employees Social Security Act 1969 or Employment Insurance System Act 2017				Restricted to 350		.00
H21	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		.00
H22	Total relief [ H1 to H21 ] (Transfer this amount to B23)						.00

Name: ..... Tax Identification No. (TIN): .....

**PART J: INCENTIVE CLAIM**

Refer to Explanatory Notes for the list of incentive claim code. Please use additional sheet separately in case of insufficient space.

J1 Claim Special Deduction(s) / Further Deduction(s) / Double Deduction(s) / Incentive(s) under paragraph 127(3) (b) of Income Tax Act 1967

Claim Code	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward
i.				
ii.				

J2 Claim for incentive(s) under subsection 127(3A) of Income Tax Act 1967

Incentive Approval No.	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward
i.				
ii.				

**PART K: NON-EMPLOYMENT INCOME OF PRECEDING YEARS NOT DECLARED**

Type of Income	Year of Assessment	Amount (RM)
K1		.00
K2		.00

**PART L: TAX EXEMPT INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA**

Enter the amount without sen.

Bil	Country (Use country code)	Type of income *	Tax paid in the country of origin (1 = Yes 2 = No)	Headline tax rate in the country of origin (%)	Comply with the economic substance requirements (1 = Yes 2 = No)	Amount of tax charged in the country of origin (RM)	Amount of income remitted (RM)
L1							
L2							
L3							
L4							
L5	<b>TOTAL</b>						

\*Type Of Income a) Business b) Partnership c) Employment d) Dividends e) Interests f) Discounts g) Rents h) Royalties j) Premiums k) Other Income

**PART M: PARTICULARS OF BUSINESS INCOME**

Enter the amount without sen.

M1 Summary of business and partnership losses subject to loss restriction

LOSSES OF CURRENT YEAR OF ASSESSMENT			
(a) Current year of assessment business and partnership losses	(b) Amount absorbed from tax exempt income of pioneer business	(c) Amount absorbed in the current year of assessment	(d) Balance carried forward (d = a - b - c)

LOSSES OF PRIOR YEARS OF ASSESSMENT								
Year of assessment in which losses are incurred	(e) 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			(n) Balance carried forward (n = h - j - k - m)
		(f) Amount absorbed from tax exempt income of pioneer business	(g) Amount absorbed (Accumulated)	(h) Balance unabsorbed (h = e - f - g)	(j) Amount disregarded under subsection 44(5F)	(k) Amount disregarded under subsection 25(5) PIA 1986	(m) Amount absorbed	
2018 and before								
2019								
2020								
2021								
2022								
2023								

M2 Business capital allowances carried forward		M3 Partnership capital allowances carried forward	
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Name: .....

Tax Identification No. (TIN): .....

**PART N: FINANCIAL PARTICULARS OF INDIVIDUAL (MAIN BUSINESS ONLY)**

N1	Name of business						
N1a	Registration No.		N2	Business code			
N2a	Type of business activity						
<b>STATEMENT OF PROFIT OR LOSS</b>				<b>STATEMENT OF FINANCIAL POSITION</b>			
N3	Sales or turnover		<b>NON-CURRENT ASSETS:</b>				
<b>LESS:</b>				N28	Land and buildings		.00
N4	Opening inventory		.00	N29	Plant and machinery		.00
N5	Purchases and cost of production		.00	N30	Motor vehicles		.00
N6	Closing inventory		.00	N31	Other non-current assets		.00
N7	Cost of sales ( N4 + N5 – N6 )		.00	N32	<b>TOTAL NON-CURRENT ASSETS:</b> ( N28 to N31 )		.00
N8	<b>GROSS PROFIT / LOSS</b> ( N3 – N7 )		.00	N33	Investments		.00
▲ (Enter 'X' if negative)				<b>CURRENT ASSETS:</b>			
<b>OTHER INCOME :</b>				N34	Inventory		.00
N9	Other business(es)		.00	N35	Trade debtors		.00
N10	Dividends		.00	N36	Sundry debtors		.00
N11	Interest and discounts		.00	N37	Cash in hand		.00
N12	Rents, royalties and premiums		.00	N38	Cash at bank		.00
N13	Other income		.00	▲ (Enter 'X' if negative)			
N14	<b>TOTAL</b> ( N9 to N13 )		.00	N39	Other current assets		.00
<b>EXPENSES:</b>				N40	<b>TOTAL CURRENT ASSETS</b> ( N34 to N39 )		.00
N15	Loan interest		.00	N41	<b>TOTAL ASSETS</b> ( N32 + N33 + N40 )		.00
N16	Salaries and wages		.00	<b>LIABILITIES:</b>			
N17	Rental / lease		.00	N42	Loans and overdrafts		.00
N18	Contract and subcontracts		.00	N43	Trade creditors		.00
N19	Commissions		.00	N44	Sundry creditors		.00
N20	Bad debts		.00	N45	<b>TOTAL LIABILITIES</b> ( N42 to N44 )		.00
N21	Travelling and transport		.00	<b>OWNER'S EQUITY:</b>			
N22	Repairs and maintenance		.00	N46	Capital account		.00
N23	Promotion and advertisement		.00	N47	Current account balance brought forward		.00
N24	Other expenses		.00	▲ (Enter 'X' if negative)			
N25	<b>TOTAL EXPENDITURE</b> ( N15 to N24 )		.00	N48	Current year profit / loss		.00
N26	<b>NET PROFIT / LOSS</b>		.00	▲ (Enter 'X' if negative)			
▲ (Enter 'X' if negative)				N49	Drawings / advance (Net		.00
				▲ (Enter 'X' if negative)			
N27	Non-allowable expenses		.00	N50	Current account balance carried forward		.00
				▲ (Enter 'X' if negative)			

**PART P: PARTICULARS OF TAX AGENT WHO COMPLETES THIS RETURN FORM**

P1	Name of tax agent														
P2	Tax agent's approval no.			/					/		/				
P3	Name of firm														
P4	Firm's address														
		Postcode					City								
		State													
P5	Firm's Tax Identification No. (TIN)						P8	Tax agent's signature							
P6	Firm's telephone no.						P9	Date of signature (dd/mm/yyyy)							
P7	Firm's e-mail														

**DECLARATION**

I  Identification / passport no \*   
 (\* Delete whichever is not relevant )

hereby declare that the information regarding the income and claim for deductions and reliefs given by me in this return form and in any document attached is true, correct and complete.

- 1 = This return form is made on my own behalf
- 2 = This return form is made on behalf of the individual in item 1
- 3 = As an executor of the deceased person's estate (if A4 = 4)\*\*

\*\* This form is not a notification pursuant to subsection 74(3) of the ITA 1967. Please furnish Form CP57 (Notification of Taxpayer's Demise) which is available at the LHDNM Official Portal, <https://www.hasil.gov.my>.

Date  (dd/mm/yyyy)

Signature