



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
2022
CP4A - Pin. 2022

COMPLETE THE FOLLOWING ITEMS

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

FORM B 2022

RESIDENT INDIVIDUAL WHO CARRIES ON BUSINESS

IMPORTANT REMINDER

- Due date to furnish this form and pay tax or balance of tax payable: **30 Jun 2023**
- 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.
- Method of payment for tax or balance of tax payable:
 - Payment by **Bill Number**
 - Effective 1 January 2023, **Bill Number** will be the mandatory reference number for payment of tax or balance of tax payable. **Bill Number** can be obtained as follows:
 - e-Filing Acknowledgement Receipt for submission via e-Filing.
 - Generate **Bill Number** at MyTax portal at <https://mytax.hasil.gov.my> > ezHasil services > e-Billing > Generate Bill if return form is furnished manually.
 - Printed on Notice of Assessment and letter of demands from LHDNM
 - Payment using **Bill Number** can be made as follows:
 - ByrHASiL service at <https://byrhasil.hasil.gov.my>
 - LHDNM Payment Centre counter
 - Appointed commercial banks by LHDNM – Information is available at <https://www.hasil.gov.my>.
 - 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.
 - Payment by **Tax Identification No. (TIN)**
 - During the transition period, payment by **TIN** is still available as follows:
 - ByrHASiL service at <https://byrhasil.hasil.gov.my>
 - LHDNM Payment Centre counter
 - Virtual Account number (VA) generated through e-TT at <https://ett.hasil.gov.my>.
 - Appointed commercial banks by LHDNM – Information is available at <https://www.hasil.gov.my>.
 - Pos Malaysia Berhad counter
 - If payment is made over the bank counter or Pos Malaysia Berhad counter, write down the **name, address, telephone number, TIN, year of assessment, payment code 084** and **number of installments** on the reverse side of the financial instrument. Check the payment receipt(s) before leaving the payment counter.
- 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:
 - Online by using e-Kemaskini Personal Profile through MyTax. Please access via <https://mytax.hasil.gov.my>; or
 - Using Form CP600B (Change of Address Notification Form) which can be obtained at the LHDNM Official Portal, <https://www.hasil.gov.my>.
- For further information, please contact Hasil Care Line: 03-89111000 (Local) / 603-89111100 (Overseas)

FOR OFFICE USE

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Date received 1

Date received 2



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RETURN FORM OF AN INDIVIDUAL
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Form
B

YEAR OF ASSESSMENT
2022
CP4A - Pin. 2022

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 'MY' if Malaysian citizen)	A2	Gender		1 = Male	2 = Female	
A3	Date of birth		(dd/mm/yyyy)	A4	Status as at 31-12-2022		1 = Single	2 = Married	
A5	Date of marriage / divorce / demise		(dd/mm/yyyy)	A6	Record-keeping		3 = Divorcee / widow / widower	4 = Deceased	
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 effective from 01.07.2022 (Amount from E4)							B3		.00	
B4	Aggregate statutory income from businesses (B1 + B2 + B3)							B4		.00	
B5	LESS: 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 effective from 01.07.2022 (Amount from F4)							B10		.00	
B11	AGGREGATE INCOME (B6 + B7 + B8 + B9 + B10)							B11		.00	
B12	LESS: 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	LESS: Current year business losses (Restricted to B13)							B14		.00	
B15	TOTAL [B13 – B14] (Enter '0' if value is negative)							B15		.00	
B16	LESS: Other expenses [Qualifying prospecting expenditure – Schedule 4] (Restricted to B15)							B16		.00	
B17	LESS: 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 FROM SOURCES IN MALAYSIA AND OUTSIDE MALAYSIA RECEIVED IN MALAYSIA EFFECTIVE FROM 01.07.2022							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 FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA FOR THE PERIOD FROM 01.01.2022 - 30.06.2022							B25		.00	
B26	TOTAL INCOME TRANSFERRED FROM HUSBAND / WIFE * FOR JOINT ASSESSMENT FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA FOR THE PERIOD FROM 01.01.2022 - 30.06.2022							B26		.00	
B27	INCOME TAX COMPUTATION (Refer to the tax rate schedule provided at the LHDNM Official Portal, https://www.hasil.gov.my)										
B27a	Tax on the first (Amount from B24)				.00			B27a		.	
B27b	Tax on the balance				.00	At rate		B27b		.	
B27c	Tax on income from sources outside Malaysia received in Malaysia for the period from 01.01.2022 - 30.06.2022				.00	At rate	3	B27c		.	
B28	TOTAL INCOME TAX (B27a + B27b + B27c)							B28		.	
B29	LESS: Total rebate			- Self	.00	- Husband / wife	.00				
				- Departure levy for umrah travel / religious travel for other religions (Restricted to 2 trips in a lifetime)	.00	No. of trips		- Zakat and fitrah	.	B29	.
B30	TOTAL TAX CHARGED [B28 – B29] (Enter '0' if value is negative)							B30		.	
B31	LESS: Section 110 tax deduction (others)							B31		.	
B32	Section 132 tax relief				.	} Restricted to B30		B32		.	
	Section 133 tax relief				.						
B33	TAX PAYABLE [B30 – (B31 + B32)]							B33		.	
B34	OR: TAX REPAYABLE [(B31 + B32) – B30]							B34		.	
B35	Payment made for 2022 income – SELF and HUSBAND / WIFE for joint assessment										
				- Monthly Tax Deductions (MTD) / Section 107D	.	- Self installments / CP500	.	B35		.	
B36	Balance of tax payable (B33 – B35) / Tax paid in excess (B35 – B33)							B36		.	

▲ (Enter 'X' if tax paid in excess)

Name:

Tax Identification No. (TIN):

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

PART D: OTHER PARTICULARS				
D1	Telephone no.	Handphone no.	D2	E-mail
D3	Employer's no. (complete item D4)	E	D4	Tax borne by employer
D5	Has financial account(s) at financial institution(s) outside Malaysia	1 = Yes 2 = No	D6a	Carries on e-Commerce (If 'Yes', also complete item D6b)
D6b	Website / social media address			
D7	Address of business premise			
	Postcode		City	
	State			
D8	Correspondence address			
	Postcode		City	
	State			
D9	Method of payment for tax refund			
	1 = Payment via bank account (Complete information in D10) 2 = Payment via DuitNow (Complete information in D11)			
D10	Information of bank account		D11 Information of DuitNow (As per registered with the bank)	
	D10a Name of bank		D11a	Identification type (self)
	D10b Bank account no.		D11b	Passport no. (if D11a = 2)
D12a	Disposal of asset under the Real Property Gains Tax Act 1976 (If 'Yes', also complete item D12b)	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 EFFECTIVE FROM 01.07.2022

Enter the amount without sen.

No.	Business and Partnership Identification	Business Code	Country (Use country code)	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	TOTAL (Transfer this amount to item B3)				

PART F: STATUTORY INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA EFFECTIVE FROM 01.07.2022

Enter the amount without sen.

No.	Country (Use country code)	Type Of Income *	Amount Of Tax Charged In The Country Of Origin (RM)	Statutory Income (RM)
F1				
F2				
F3				
F4	TOTAL (Transfer this amount to item B10)			

*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		.00	
G2a	Gift of money to approved institutions / organisations / funds	.00	Restricted to 10% of B11 G2	
G2b	Gift of money for any sports activity approved by the Minister of Finance	.00		
G2c	Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance	.00		
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	.00		
G3	Gift of artefacts / manuscripts / paintings to the Government or State Government		.00	
G4	Gift of money for the provision of library facilities or to libraries		Restricted to 20,000	.00
G5	Gift of money or contribution in kind for the provision of facilities in public places for the benefit of disabled persons			.00
G6	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
G7	Gift of paintings to the National Art Gallery or any state art gallery			.00
G8	Total approved donations / gifts / contributions [G1 to G7] (Transfer this amount to B17)			.00

PART H: RELIEF			
H1	Individual and dependent relatives	9,000	.00
H2	Medical treatment, special needs and carer expenses for parents (Medical condition certified by medical practitioner)	Restricted to 8,000	.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
	(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 (restricted to 2,000)	.00	
H6	Medical expenses on:		
	(i) Serious diseases for self, spouse or child	.00	Restricted to 8,000
	(ii) Fertility treatment for self or spouse	.00	
	(iii) Vaccination for self, spouse and child (restricted to 1,000)	.00	
H7	Expenses (Restricted to 1,000) on:		
	(i) Complete medical examination for self, spouse or child	.00	Restricted to 8,000
	(ii) COVID-19 detection test including purchase of self-detection test kit for self, spouse or child		
	(iii) Mental health examination or consultation for self, spouse or child		
H8	Lifestyle – Expenses for the use / benefit of self, spouse or child in respect of:		
	(i) Purchase or subscription of books / journals / magazines / newspapers / other similar publications (Not banned reading materials)	Restricted to 2,500	.00
	(ii) Purchase of personal computer, smartphone or tablet (Not for business use)		
	(iii) Purchase of sports equipment for sports activity defined under the Sports Development Act 1997 and payment of gym membership		
	(iv) Payment of monthly bill for internet subscription (Under own name)		
H9a	Lifestyle – Additional relief for the use / benefit of self, spouse or child in respect of:		
	(i) Purchase of sports equipment for any sports activity as defined under the Sports Development Act 1997	Restricted to 500	.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		
H9b	Lifestyle – Purchase of personal computer, smartphone or tablet for own use / benefit or for spouse or child and not for business use	Restricted to 2,500	.00
H10	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
H11	Child care fees to a registered child care centre / kindergarten for a child aged 6 years and below	Restricted to 3,000	.00
H12	Net deposit in Skim Simpanan Pendidikan Nasional (Total deposit in 2022 minus total withdrawal in 2022)	Restricted to 8,000	.00
H13	Husband / wife / payment of alimony to former wife	Restricted to 4,000	.00
H14	Disabled husband / wife	5,000	.00
H15	Child	No. 100% Eligibility No. 50% Eligibility	
H15a	Child – Under the age of 18 years	X 2,000 =	X 1,000 =
H15b	Child – 18 years and above and studying	X 2,000 =	X 1,000 =
		X 8,000 =	X 4,000 =
H15c	Child – Disabled child	X 6,000 =	X 3,000 =
		X 14,000 =	X 7,000 =
H16	Life insurance and EPF		
	(a) Pensionable public servant category who do not contribute to EPF / approved scheme		Restricted 7,000
	– Life insurance premium	.00	
	OR		
	(b) Other than H16(a) category		Restricted 7,000
	(i) Life insurance premium (Restricted 3,000)	.00	
	(ii) Contribution to EPF / approved scheme (Restricted 4,000)	.00	
H17	Private retirement scheme and deferred annuity	Restricted to 3,000	.00
H18	Education and medical insurance	Restricted to 3,000	.00
H19	Contribution to the Social Security Organization (SOCSO) according to Employees Social Security Act 1969 or Employment Insurance System Act 2017	Restricted to 350	.00
H20	Domestic tourism expenses on:		
	(i) Payment of accommodation at the premises registered with the Commissioner of Tourism under the Tourism Industry Act 1992	Restricted to 1,000	.00
	(ii) Payment of entrance fee to a tourist attraction		
	(iii) Purchase of domestic tour package through a licensed travel agent registered with the Commissioner of Tourism under the Tourism Industry Act 1992		
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 (%)	Amount Of Tax Charged In The Country Of Origin (RM)	Amount Of Income Remitted (RM)
L1						
L2						
L3						
L4						
L5						
TOTAL						

*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		(m) Balance Carried Forward (m = h - j - k)
		(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 Absorbed	
2018 and before							
2019							
2020							
2021							

M2 Business capital allowances
carried forwardM3 Partnership capital allowances
carried forward

Name:

Tax Identification No. (TIN):

PART N: FINANCIAL PARTICULARS OF INDIVIDUAL (MAIN BUSINESS ONLY)									
N1	Name of business								
N2	Business code								
N2a	Type of business activity								
TRADING, PROFIT AND LOSS ACCOUNT									
N3	Sales or turnover			.00	BALANCE SHEET				
LESS:				FIXED ASSETS:					
N4	Opening stock			.00	N28	Land and buildings			.00
N5	Purchases and cost of production			.00	N29	Plant and machinery			.00
N6	Closing stock			.00	N30	Motor vehicles			.00
N7	Cost of sales (N4 + N5 – N6)			.00	N31	Other fixed assets			.00
N8	GROSS PROFIT / LOSS (N3 – N7)			.00	N32	TOTAL FIXED ASSETS (N28 to N31)			.00
					N33	Investments			.00
					CURRENT ASSETS:				
OTHER INCOME :					N34	Stock			.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					
N14	TOTAL (N9 to N13)			.00	N39	Other current assets			.00
EXPENSES:					N40	TOTAL CURRENT ASSETS (N34 to N39)			.00
N15	Loan interest			.00	N41	TOTAL ASSETS (N32 + N33 + N40)			.00
N16	Salaries and wages			.00	LIABILITIES:				
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	TOTAL LIABILITIES (N42 to N44)			.00
N21	Travelling and transport			.00	OWNER'S EQUITY:				
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					
N25	TOTAL EXPENDITURE (N15 to N24)			.00	N48	Current year profit / loss			.00
N26	NET PROFIT / LOSS			.00					
					N49	Drawings / advance (Net			.00
N27	Non-allowable expenses			.00	N50	Current account balance carried forward			.00

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.								
P7	Firm's e-mail				P9	Date of signature (dd/mm/yyyy)			

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>.

Signature

Date (dd/mm/yyyy)