

# Tax Treatment Residents & Non- Residents

UPDATE 02/03/2025



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# WHY MUST WE PAY TAX?

**DEVELOPMENT**

**HEALTHCARE**

**PUBLIC  
TRANSPORTATION**

**FARMING AND  
AGRICULTURE**

**EDUCATION**

**SUBSIDIES**

**GOVERNMENT  
ASSISTANCE**

**INFRASTRUCTURE**

**DEFENCE  
AND SECURITY**

**PUBLIC WELFARE**



## What is income tax?

Tax imposed annually on individuals who receive income in respect of :

Gains / profit from a business;

Gains / profits from the disposal of capital asset (Taxes on Capital Gains)

Gains / profit from employment

Gains / profit not falling under any of the foregoing paragraphs

Dividends, interest or discounts

Rent, royalties or premiums

Pensions, annuities or other periodic payments

# Basis of assessment

## Individual

- Individual's income is assessed on a current year basis, where it's coinciding with the calendar year.
- For example: YA 2024 is the year ending 31 December 2024.

**VS**

## Non-Individual

- The basis period for a company, co-operative or trust body is normally the financial year (FY) ending in that particular YA.
- For example, the basis period for the YA 2024 for a company which closes its accounts on 30 June 2024 is the FY ending 30 June 2024.

**\*\*Malaysia adopts a self-assessment system which means that the responsibility to determine the correct tax liability lies with the taxpayer.**

# Who is taxable?

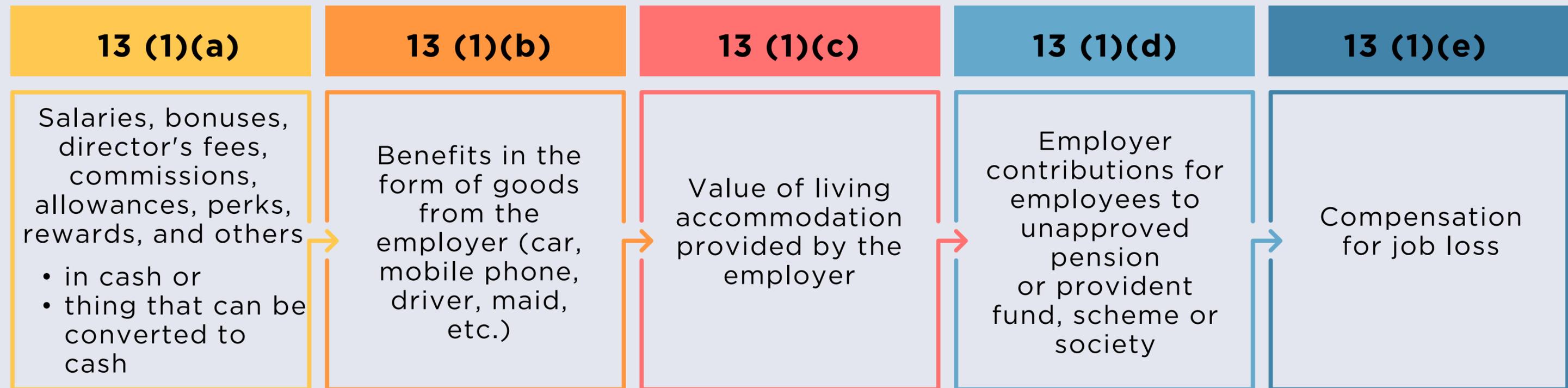
Individuals who earn an annual employment income of more than RM37,333 and has a Monthly tax Deduction (MTD) is eligible to be taxed. The calculation of individual threshold of non taxable income is taking into account after the deduction of annual gross income with eligible individual reliefs and tax rebates.

Meanwhile, for individuals running a business, they are required to report their income even if their business is experiencing a loss.

# Employment Income

Employees exercising employment in Malaysia are taxed on their full income from the exercise of that employment, notwithstanding that part of their income may be paid to them from outside Malaysia, or that their employer does not have any offices in Malaysia.

Gross income from employment includes:



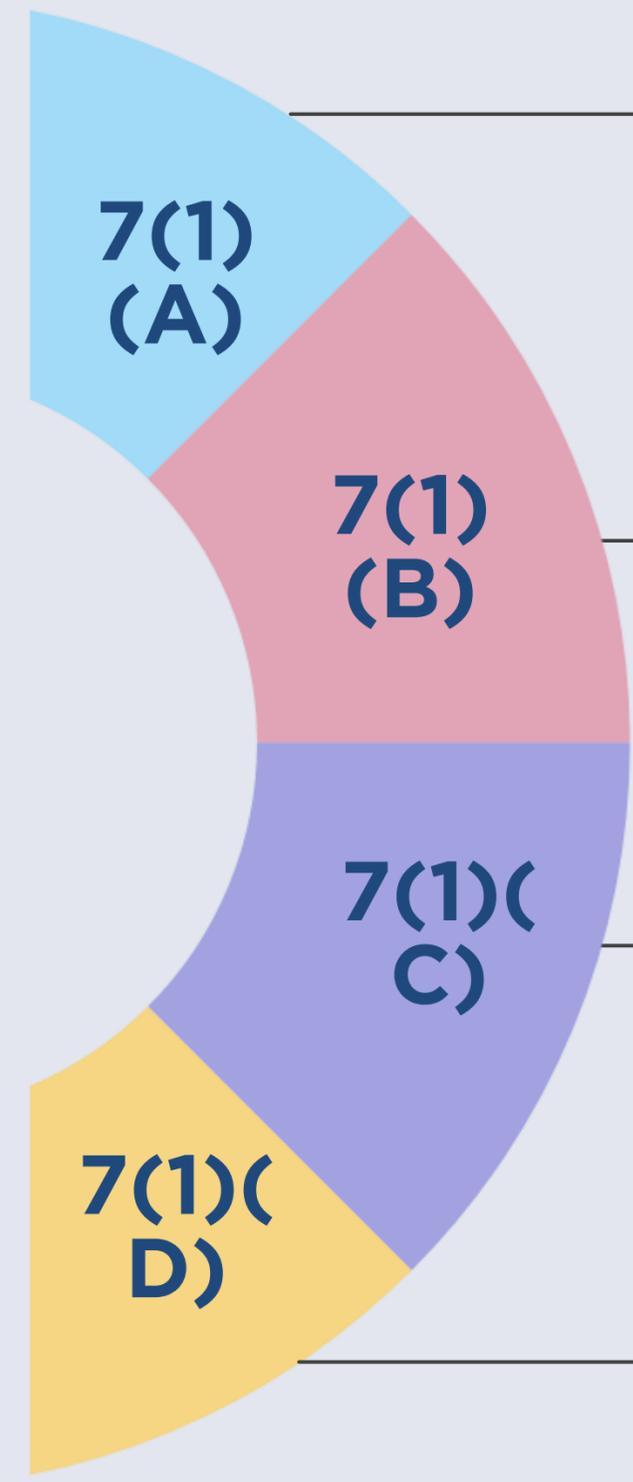


# Tax Residency

## S. 7 ITA 1967

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.

# Tax Residency Status



**≥182** Staying 182 days or more of the tax year.

**BEFORE**  
**AFTER** Staying less than 182 days:, resident in Malaysia for 182 consecutive days linked to days from year immediately preceding or following that tax year.

**90 DAYS** 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;

**3 YEARS** 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

# SCENARIO 7(1)(a)



Josephine, a talented self-employed computer programmer from the United States of America (USA) was in Malaysia to carry out contract works for a multinational company. Her period of stay in Malaysia was as follows:

- 1.3.2024 - 30.6.2024 = 122
  - 1.8.2024 - 30.9.2024 = 61
- } 183 days



 Josephine was a **RESIDENT** in Malaysia for the basis year for the YA 2024 since she was present in Malaysia for periods amounting to more than 182 days in the year 2024.

# SCENARIO 7(1)(b)



Marshall, a medical doctor was in Malaysia to fulfill a contract with a private hospital. His period of stay in Malaysia and in the United Kingdom (UK) was as follows:

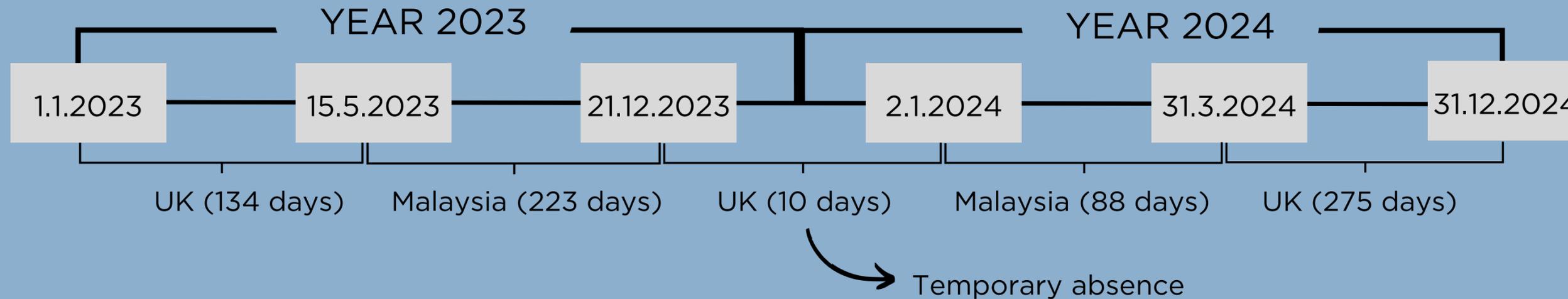
Year 2023

- 15.5.2023 - 23.12.2023 (Malaysia)
- 24.12.2023 - 31.12.2023 (UK - social visit)

Year 2024

- 1.1.2024 - 2.1.2024 (UK - social visit)
- 3.1.2024 - 31.3.2024 (Malaysia)

Marshall left Malaysia on 1.4.2024.



Marshall was a **RESIDENT** in Malaysia for the YA 2024 as he was in Malaysia for 88 days in 2024 (that period), which is linked by a period of more than 182 consecutive days in 2023 (such period). His temporary absence is considered part of (that period) and (such period) since the social visit did not exceed 14 days and he was in Malaysia immediately prior to and after his temporary absence.

# SCENARIO 7(1)(c)



Jeanette, an advertising director from Singapore has the following periods of stay in Malaysia:

2020

- 1.5.2020 - 23.11.2020 = 207 days

2021

- 5.2021 - 20.5.2021 = 20 days

2022

- 1.1.2022 - 30.9.2022 = 273 days

2023

- 1.3.2023 - 30.10.2023 = 244 days

2024

- 1.1.2024 - 20.2.2024 = 51 days
  - 1.4.2024 - 31.5.2024 = 61 days
- } 112 days

Basis Year	Residence Status	Paragraph
2020	Resident	7(1)(a) ITA
2021	Non-Resident	-
2022	Resident	7(1)(a) ITA
2023	Resident	7(1)(a) ITA
2024	Resident	7(1)(c) ITA



For 2024, Jeanette was a **RESIDENT** in Malaysia pursuant to 7(1)(c) ITA:

- she is in Malaysia for more than 90 days in the basis year 2024 (112 days); and
- for 3 out of the 4 immediately preceding basis years, she was resident in accordance with section 7 of the ITA (basis years 2020, 2022 and 2023).

# SCENARIO 7(1)(d)



Rasputin, a lecturer from Russia had the following period of stay in Malaysia:

2020

- 11.10.2020 - 31.12.2020 = 82 days

2021

- 1.1.2021 - 31.12.2021 = 365 days

2022

- 1.1.2022 - 30.9.2022 = 274 days

2023

- 1.4.2023 - 4.4.2023 = 4 days

2024

- 1.4.2024 - 31.12.2024 = 275 days

Basis Year	Residence Status	Paragraph
2020	Resident	7(1)(b) ITA
2021	Resident	7(1)(a) ITA
2022	Resident	7(1)(a) ITA
2023	Resident	7(1)(d) ITA
2024	Resident	7(1)(a) ITA



For 2023, Rasputin was a **RESIDENT** in Malaysia although he was in Malaysia for only 4 days as he:

- was a resident in the basis year 2024, that is the following basis year; and
- had been a resident for each of the 3 immediate preceding basis years i.e. 2020, 2021 and 2022.

# Claim for exemption

## Para. 21 Sch. 6 of ITA 1967

Income of individual from an employment exercised by him in Malaysia:

**for a period or periods which together:**

- **do not exceed sixty days** in the basis year for a year of assessment

**for a continuous period** (not exceeding sixty days):

- **which overlaps the basis years for**
- **two (2) successive years of assessment**

**a continuous period** (not exceeding sixty days) which **overlaps the basis years for two successive years of assessment** and **for a period or periods** which together with the continuous period **do not exceed sixty days**

# The exemption subject to

**Para. 22** where it shall not apply to the income of an individual from an employment:

- For a period or periods amounting in all to **more than sixty days in the basis year**
- **Exercised by a public entertainer** and (that is to say, any professional entertainer, artiste, athlete or other individual who entertains whether in public or private for profit on stage, radio or television, at a stadium or sports ground, or otherwise)
  - no part of that income is paid out of the public funds of the government of a country outside Malaysia.



## SCENARIO 1

Mr. Andrew was in Malaysia for the following periods:

1. 01.03.2020 to 31.03.2020:

31 days (employment)

2. 01.09.2020 to 15.09.2020:

15 days (employment)

Is Mr. Andrew's income subject to tax under the ITA??



Based on the given scenario, Mr. Andrew's stay in Malaysia for 46 days results in his employment income for Y/A 2020 being EXEMPT, as he is not considered a resident (not physically present in Malaysia for at least 182 days in the basis year) and has worked for less than 60 days.

# SCENARIO 2

Mr. Baker was employed in Malaysia for the following periods:-

- 01.09.2020 to 30.09.2020
- 01.10. 2020 to 31.10. 2020

Total of 60 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 30% (Para. 22 Sch. 6 ITA 1967).

## RECORDS TO BE KEPT FOR THE DETERMINATION:

- 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

# 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

## You will not be taxable if:

- 1 Employed for less than 60 days
- 2 Employed on board of a Malaysian ship
- 3 55 years old & receive pension from Malaysian employment
- 4 Receiving interest from banks
- 5 Receiving tax exempt dividends
- 6 If taxable, you are required to fill in [M Form](#)

# Tax treatment

Resident		Non-Resident
Scale Rate as specified in Para. 1, Sch. 1, ITA 1967	<b>Tax Rate</b>	Tax at fixed rate of 30% of taxable income (w.e.f YA 2020)
Entitled to claim	<b>Personal Relief</b>	Not entitled to claim
Entitled to claim rebate under Subs. 6A of ITA if chargeable income exceeds RM35,000.00	<b>Rebate</b>	Not entitled to claim

# Responsibility of taxpayer

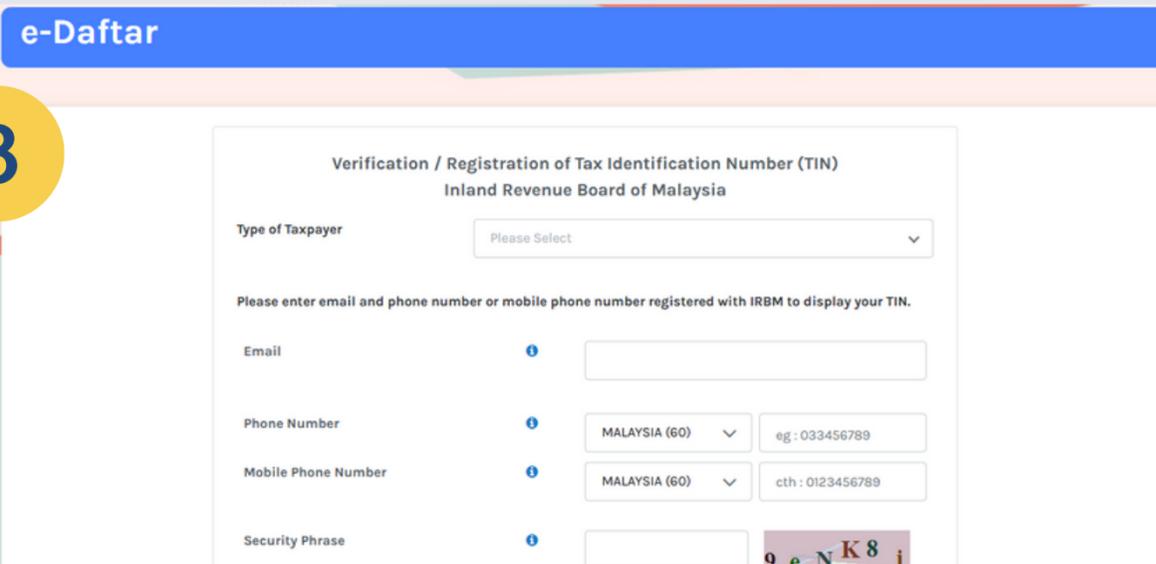
- 1 Register Tax Identification Number (TIN)
- 2 Declaring income by submitting the return form (RF)
- 3 Pay tax on or before the deadline for submitting the return form
- 4 Keep income tax related documents/ records for a period of 7 years for the purpose of proving the filing of the RF



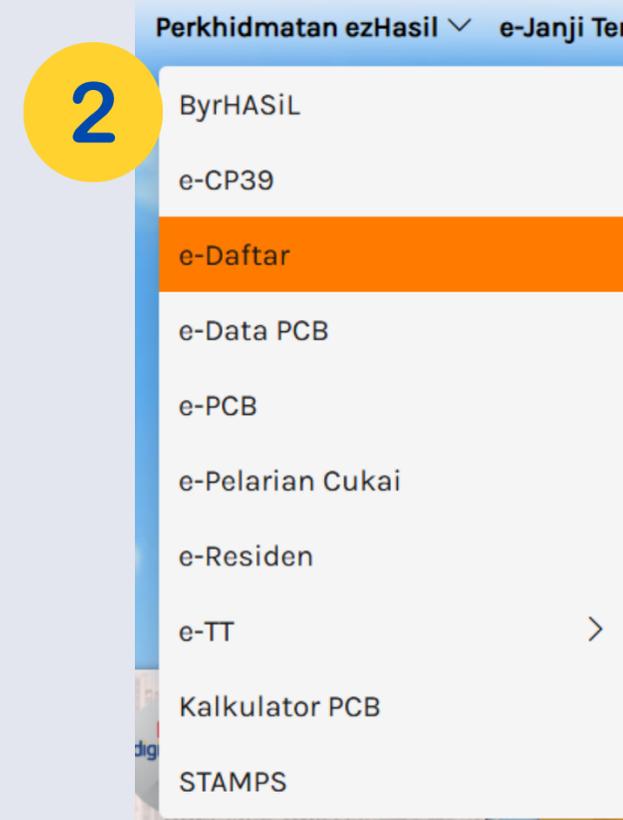
# 1 Register T.I.N via e-Daftar



- Visit MyTax Portal via <https://mytax.hasil.gov.my/>



- System will go to the Registration of T.I.N page
- Select Type of Taxpayer.
- Insert valid identification no.
- Click search



- Click Perkhidmatan ezHasil
- Click e-Daftar

 If inserted reference no. is valid and has **not yet registered**, system will display the e-Daftar link. You may proceed by clicking the link;

 If the inserted reference no. **has been registered** with LHDNM, taxpayer may proceed with the registration of the digital certificate through: e-CP55D or via e-KYC

## 2 Submitting Tax Return

Due Date For Submission of ITRF		
Forms	Does Not Carry On Business	Carry On Business
e-BE - Individuals with non-business income	30 April	
1.e-B - Individuals with business income 2.e-P - Partnership (if related)		30 June
1.e-BT - Knowledge worker 2.e-M - Non-resident 3.e-MT - Non-resident (knowledge worker) 4.e-TP - Deceased person's estate 5.e-C - Company 6.e-C1 - Cooperative 7.e-TF - Association	30 April	30 June

# » Tax Computation

Calculating taxable income:

	RM	RM
EMPLOYMENT	XX	
DIVIDENDS	XX	
INTEREST, DISCOUNTS	XX	
RENTS, PREMIUMS, ROYALTIES	XX	
PENSIONS, ANNUITIES, OTHER PERIODICAL PAYMENT	XX	
<b>AGGREGATE INCOME</b>		XXX
LESS : DONATIONS / GIFT		(XX)
<b>TOTAL INCOME</b>		XXX
<b>A</b> LESS : TAX RELIEFS	(XX)	
<b>TAXABLE INCOME</b>		XXX

Calculating tax payable:

	RM	RM
<b>TAXABLE INCOME</b>		XXX
<b>TAX CHARGED</b> (as per tax rate schedule) <b>B</b>		XX
<b>C</b> LESS : TAX REBATE	(X)	
<b>TAX PAYABLE</b>	XX	
LESS : MTD	(XX)	
INSTALMENT	(X)	
<b>BALANCE OF TAX PAYABLE</b>		XX

# Steps for e-Filing (Form e-M)



mytax.hasil.gov.my

MyTax ezHasil Services e-Janji Temu Customer Feedback User Manual Light BM

**ANANDA ADALAH WIRA NEGARA**

Please Enter Your Information

Identification Card No.

New Identification No.

Submit

Choose Identity type, enter Identification No. and click submit

my digital ID Search TIN

e-Daftar

ByrHASIL

e-TT

MyTax MAKLUMAN 26 Disember 2024

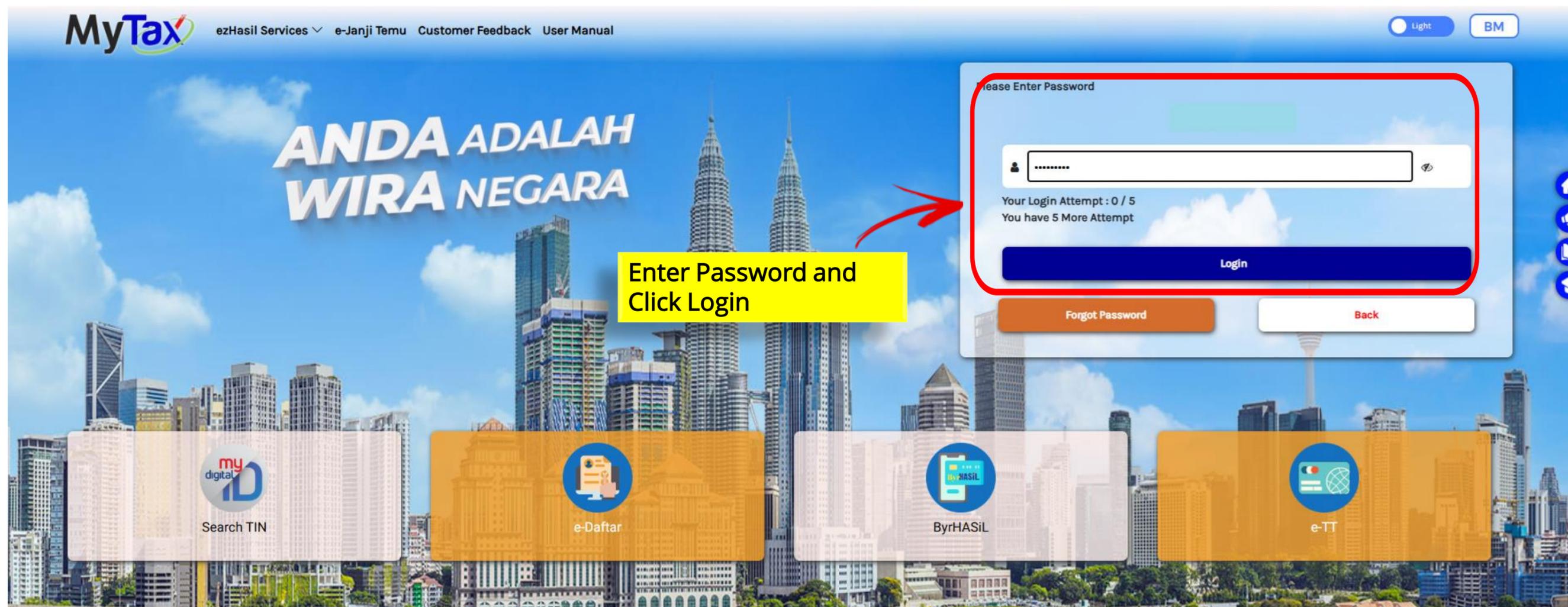
Limitasi Tempoh Capaian e-Borang Melalui e-Filing

• Capaian e-Borang bagi Tahun Taksiran 2016 dan 2017 akan ditutup bagi semua kategori

MyTax Selamat Datang ke MyTax

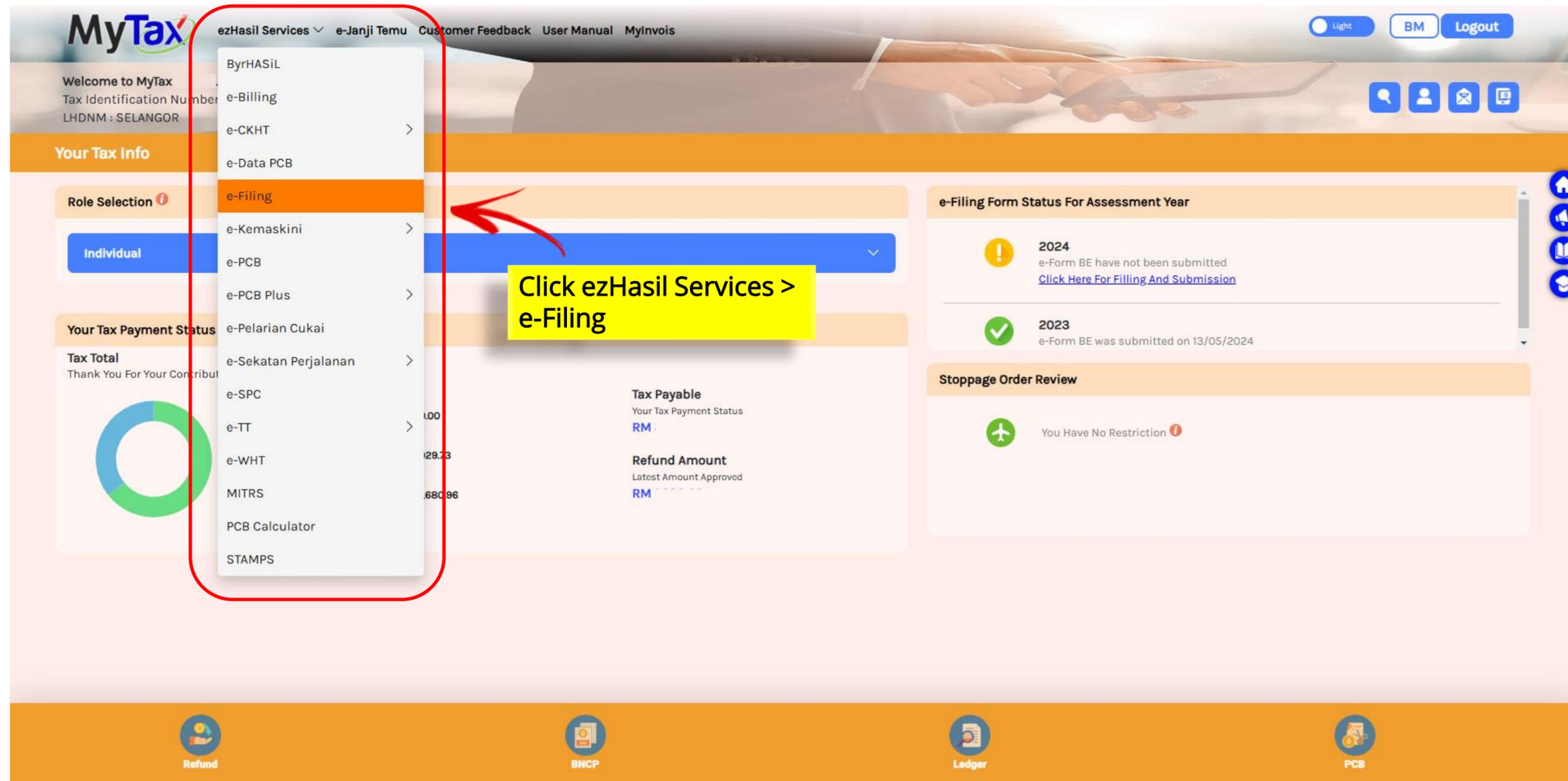
- ✓ Responsif dalam paparan aplikasi Web dan peranti Mudah Alih
- ✓ Keselamatan data identiti (e-KYC)
- ✓ Paparan moden Minimalis & Inovatif
- ✓ Kemudahan semua akses dengan Satu Pusat
- ✓ Maklumat info yang tepat dalam Satu Pusat
- ✓ Carian lokasi pejabat LHDNM yang terdekat

# Steps for e-Filing (Form e-M)



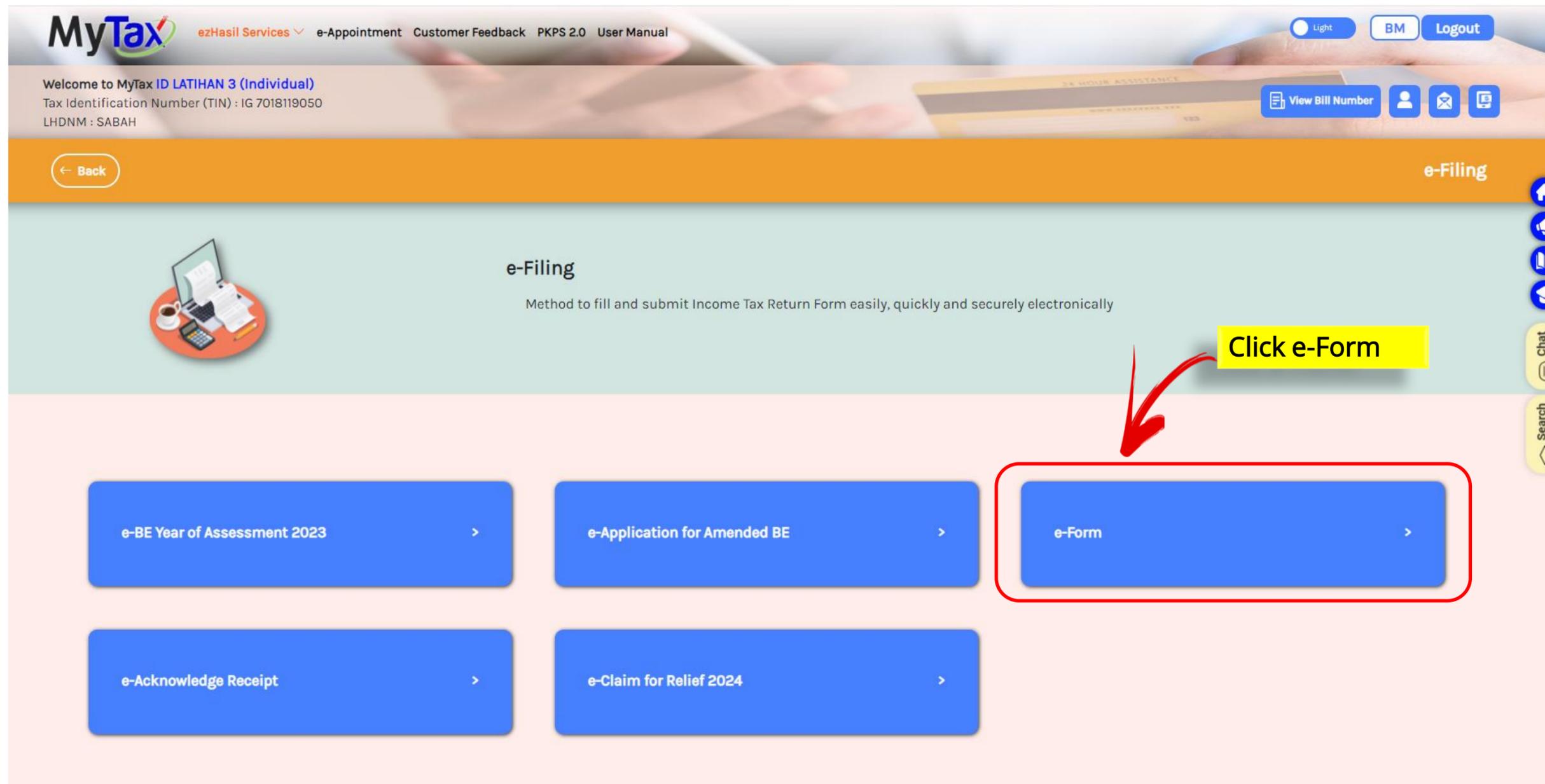
The screenshot shows the MyTax portal interface. At the top left is the MyTax logo and navigation links: ezHasil Services, e-Janji Temu, Customer Feedback, and User Manual. At the top right are 'Light' and 'BM' buttons. The main banner features the text 'ANDA ADALAH WIRA NEGARA' over a cityscape background. A red box highlights the login form, which includes a password input field, a 'Login' button, and links for 'Forgot Password' and 'Back'. A yellow callout box with a red arrow pointing to the password field contains the text 'Enter Password and Click Login'. Below the banner are four service tiles: 'my digital ID Search TIN', 'e-Daftar', 'ByrHASIL', and 'e-TT'. A vertical sidebar on the right contains icons for home, notifications, and other services.

# Steps for e-Filing (Form e-M)



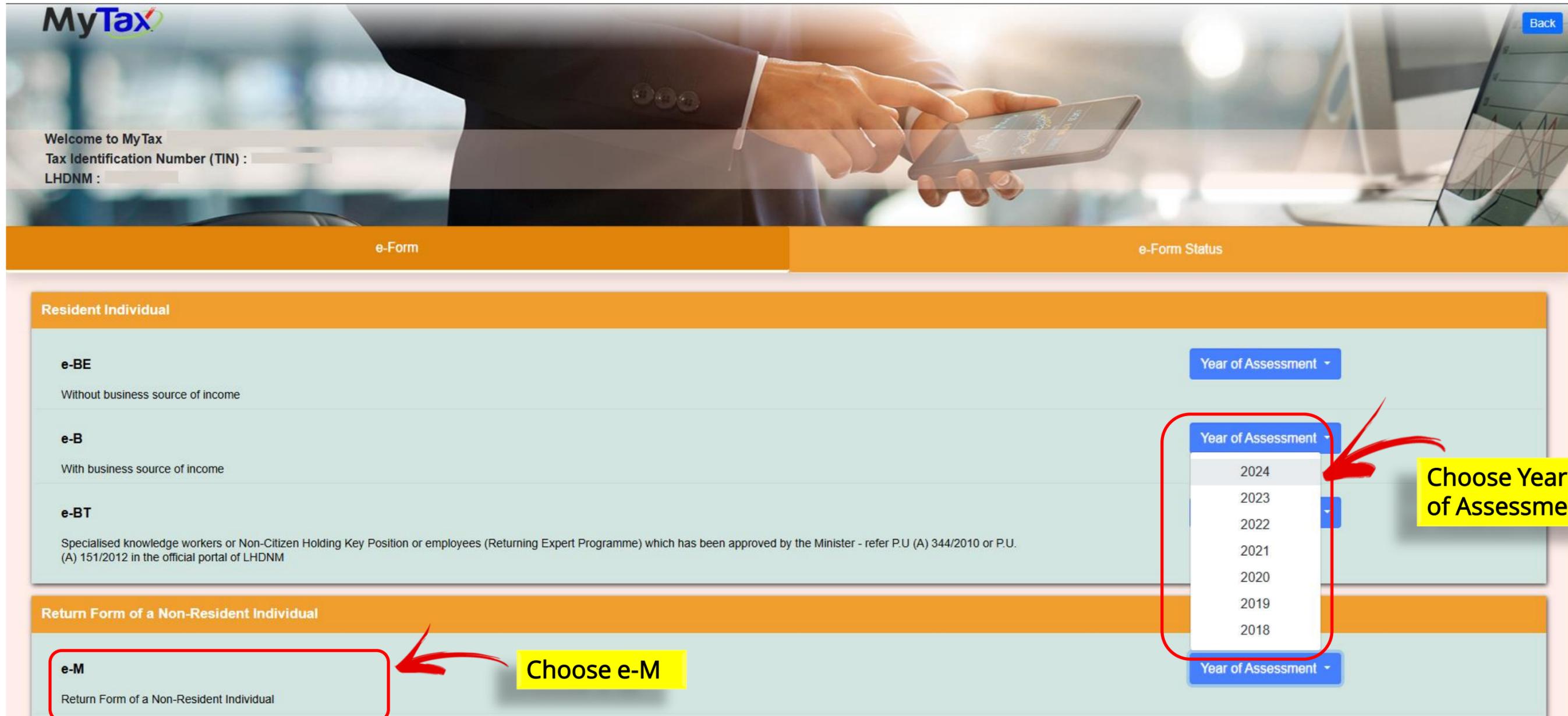
The screenshot displays the MyTax portal interface. At the top, there is a navigation bar with the MyTax logo, a welcome message, and user information (Tax Identification Number, LHDNM: SELANGOR). The main navigation menu is open, showing various services. A red box highlights the 'ezHasil Services' dropdown menu, which includes options like ByrHASiL, e-Billing, e-CKHT, e-Data PCB, e-Filing, e-Kemaskini, e-PCB, e-PCB Plus, e-Pelarian Cukai, e-Sekatan Perjalanan, e-SPC, e-TT, e-WHT, MITRS, PCB Calculator, and STAMPS. A red arrow points to the 'e-Filing' option. A yellow callout box with the text 'Click ezHasil Services > e-Filing' is positioned over the 'e-Filing' option. The main content area shows 'Your Tax Info' with a 'Role Selection' dropdown set to 'Individual'. Below this, there is a 'Your Tax Payment Status' section with a donut chart and a 'Tax Total' section. To the right, there is an 'e-Filing Form Status For Assessment Year' section showing the status for 2024 (e-Form BE have not been submitted) and 2023 (e-Form BE was submitted on 13/05/2024). Below that is a 'Stoppage Order Review' section showing 'You Have No Restriction'. The bottom of the page features a footer with icons for Refund, BNCP, Ledger, and PCB.

# Steps for e-Filing (Form e-M)



The screenshot shows the MyTax e-Filing interface. At the top, there is a navigation bar with the MyTax logo, ezHasil Services, e-Appointment, Customer Feedback, PKPS 2.0, and User Manual. On the right, there are buttons for Light, BM, and Logout. Below the navigation bar, a welcome message reads: "Welcome to MyTax ID LATIHAN 3 (Individual)", "Tax Identification Number (TIN) : IG 7018119050", and "LHDNM : SABAH". On the right side of this section, there are buttons for View Bill Number, a user profile icon, an envelope icon, and a document icon. Below the welcome message, there is a "Back" button and an "e-Filing" label. The main content area features an "e-Filing" heading and a description: "Method to fill and submit Income Tax Return Form easily, quickly and securely electronically". Below this, there are five blue buttons with right-pointing arrows: "e-BE Year of Assessment 2023", "e-Application for Amended BE", "e-Form", "e-Acknowledge Receipt", and "e-Claim for Relief 2024". A red arrow points from a yellow box labeled "Click e-Form" to the "e-Form" button, which is also highlighted with a red border. On the right side of the interface, there is a vertical sidebar with icons for Home, Notifications, My Profile, My Documents, Chat, and Search.

# Steps for e-Filing (Form e-M)



The screenshot shows the MyTax e-Filing interface. At the top, there is a 'Welcome to MyTax' message with fields for 'Tax Identification Number (TIN)' and 'LHDNM'. Below this, there are two tabs: 'e-Form' and 'e-Form Status'. The 'e-Form' tab is active, showing a list of filing options for 'Resident Individual'.

**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

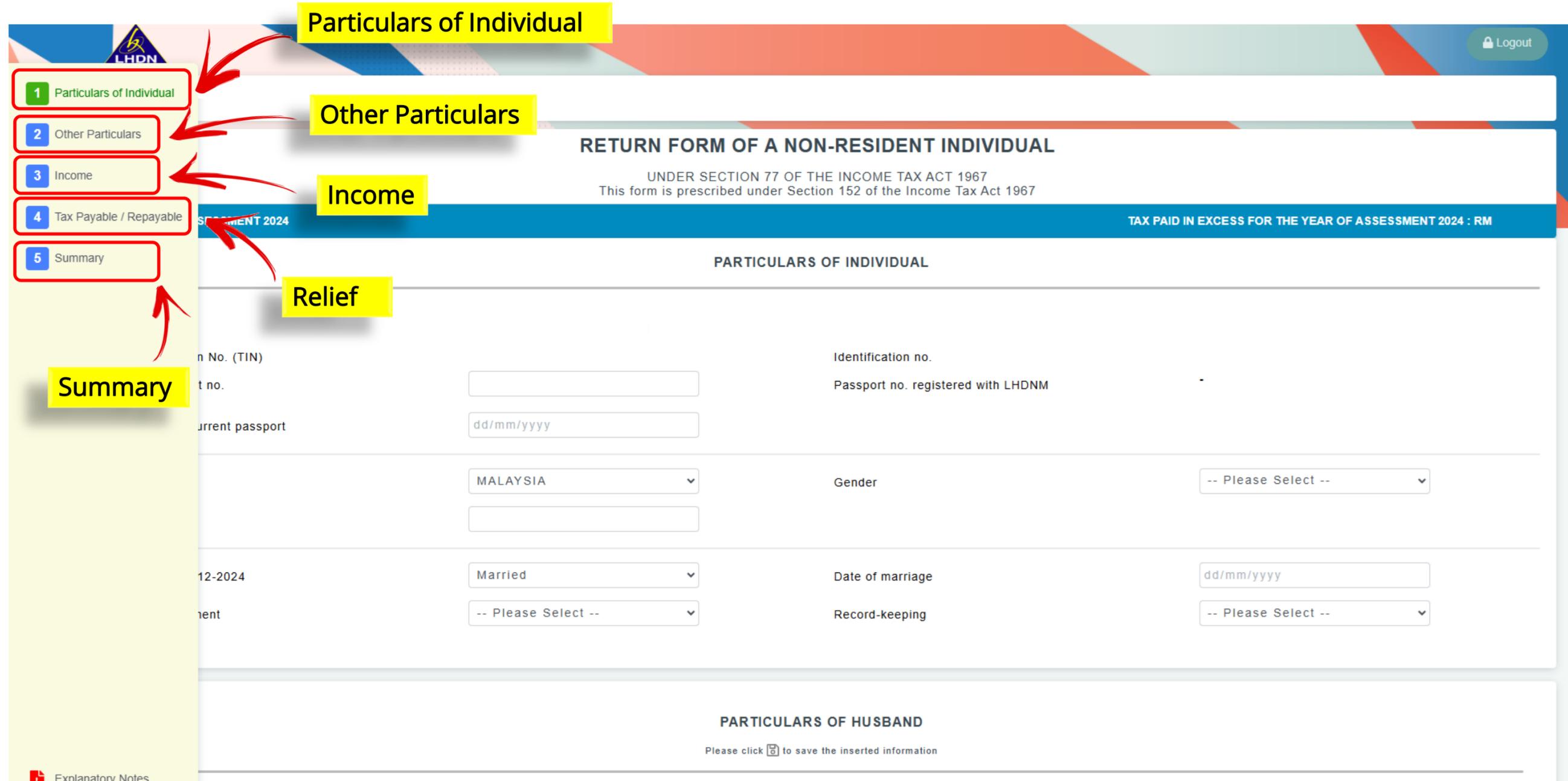
**Return Form of a Non-Resident Individual**

- e-M**: Return Form of a Non-Resident Individual

Annotations on the screenshot:

- A red box highlights the 'e-M' option under 'Return Form of a Non-Resident Individual', with a yellow callout box labeled 'Choose e-M' and a red arrow pointing to it.
- A red box highlights the 'Year of Assessment' dropdown menu, which is open and shows a list of years from 2018 to 2024. A yellow callout box labeled 'Choose Year of Assessment' with a red arrow points to the dropdown.

# Steps for e-Filing (Form e-M)



**1** Particulars of Individual

**2** Other Particulars

**3** Income

**4** Tax Payable / Repayable

**5** Summary

**Particulars of Individual**

**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 2024 TAX PAID IN EXCESS FOR THE YEAR OF ASSESSMENT 2024 : RM

**PARTICULARS OF INDIVIDUAL**

TIN No. (TIN) Identification no.

Passport no. registered with LHDNM

Current passport dd/mm/yyyy

MALAYSIA Gender -- Please Select --

12-2024 Married Date of marriage dd/mm/yyyy

ment -- Please Select -- Record-keeping -- Please Select --

**PARTICULARS OF HUSBAND**

Please click  to save the inserted information

[Explanatory Notes](#)

# Steps for e-Filing (Form e-M)

## 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 2024
TAX PAID IN EXCESS FOR THE YEAR OF ASSESSMENT 2024 : RM

### OTHER PARTICULARS

Telephone no.	<input type="text"/>	Handphone no.	<input type="text" value="MY"/> <input type="text"/>
Employer's no.	<input type="text" value="E"/>	Tax borne by employer	<input type="text" value="-- Please Select --"/>
e-Mail	<input type="text"/>	Has financial account(s) at financial institution(s) outside Malaysia	<input type="text" value="-- Please Select --"/>
Carries on e-Commerce	<input type="text" value="-- Please Select --"/>	<input type="checkbox"/> Online advertising <input type="checkbox"/> Cloud computing	
E-Commerce business model	<input type="checkbox"/> Online sales / services <input type="checkbox"/> Payment services <input type="checkbox"/> Others	<input type="checkbox"/> Digital currency / Digital token <input type="checkbox"/> e-Hailing / p-Hailing	
Disposal of asset under the Real Property Gains Tax Act 1976	<input type="text" value="-- Please Select --"/>	Disposal declared to LHDNM	<input type="text" value="-- Please Select --"/>
Method of payment for tax refund	<input type="text" value="Payment via bank account"/>	<div style="border: 1px solid gray; padding: 5px;"> <p style="text-align: center; margin: 0;">Information of bank account</p> <p>Name of bank <input type="text"/></p> <p>Bank account no. (12 Digits) <input type="text"/></p> <p>Type of Foreign Currency Requested <input type="text"/></p> <p>SWIFT Code <input type="text"/></p> <p style="font-size: small; margin-top: 5px;">Please make sure the bank account is active and not a joint bank account</p> </div>	

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

# Steps for e-Filing (Form e-M)

1

2

3

4

5

**Correspondence address**

Postcode

City

MALAYSIA

  
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 --	<input type="text"/>	0	0	0	0	

Next

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Click to fill particulars of business income

# Steps for e-Filing (Form e-M)

- 1
- 2
- 3
- 4
- 5

PARTICULARS OF BUSINESS INCOME

Fill in 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
<b>Balance Carried Forward</b>		<input type="text" value=""/>

### 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 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=""/>

# Steps for e-Filing (Form e-M)

Fill in financial particulars  
(main business only)

## FINANCIAL PARTICULARS OF INDIVIDUAL [MAIN BUSINESS ONLY]

Name of business

Name of business (sole proprietor only)

Type of Registration No.

-- Please Select --

Registration No.

Business code

Type of business activity

Click for business  
code reference

### STATEMENT OF PROFIT OR LOSS

Sales or turnover

.00

Opening inventory

.00

Purchase and cost of production

.00

Closing inventory

.00

**LESS** Cost of sales

.00

GROSS PROFIT / LOSS

.00

# Steps for e-Filing (Form e-M)

## OTHER INCOME

Other business income	<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
<b>TOTAL</b>		<input type="text"/> .00

# Steps for e-Filing (Form e-M)

## 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
<b>TOTAL EXPENDITURE</b>		<input type="text" value=""/> .00
<b>NET PROFIT / LOSS</b>		<input type="text" value=""/> .00
Non-allowable expenses		<input type="text" value=""/> .00

# Steps for e-Filing (Form e-M)

## STATEMENT OF FINANCIAL POSITION

### NON-CURRENT ASSETS

Land and buildings

 .00

Plant and machinery

 .00

Motor vehicles

 .00

Other non-current assets

 .00

**TOTAL NON-CURRENT ASSETS**

 .00

# Steps for e-Filing (Form e-M)

Investments

 .00

CURRENT ASSETS

Inventory

 .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

# Steps for e-Filing (Form e-M)

## LIABILITIES

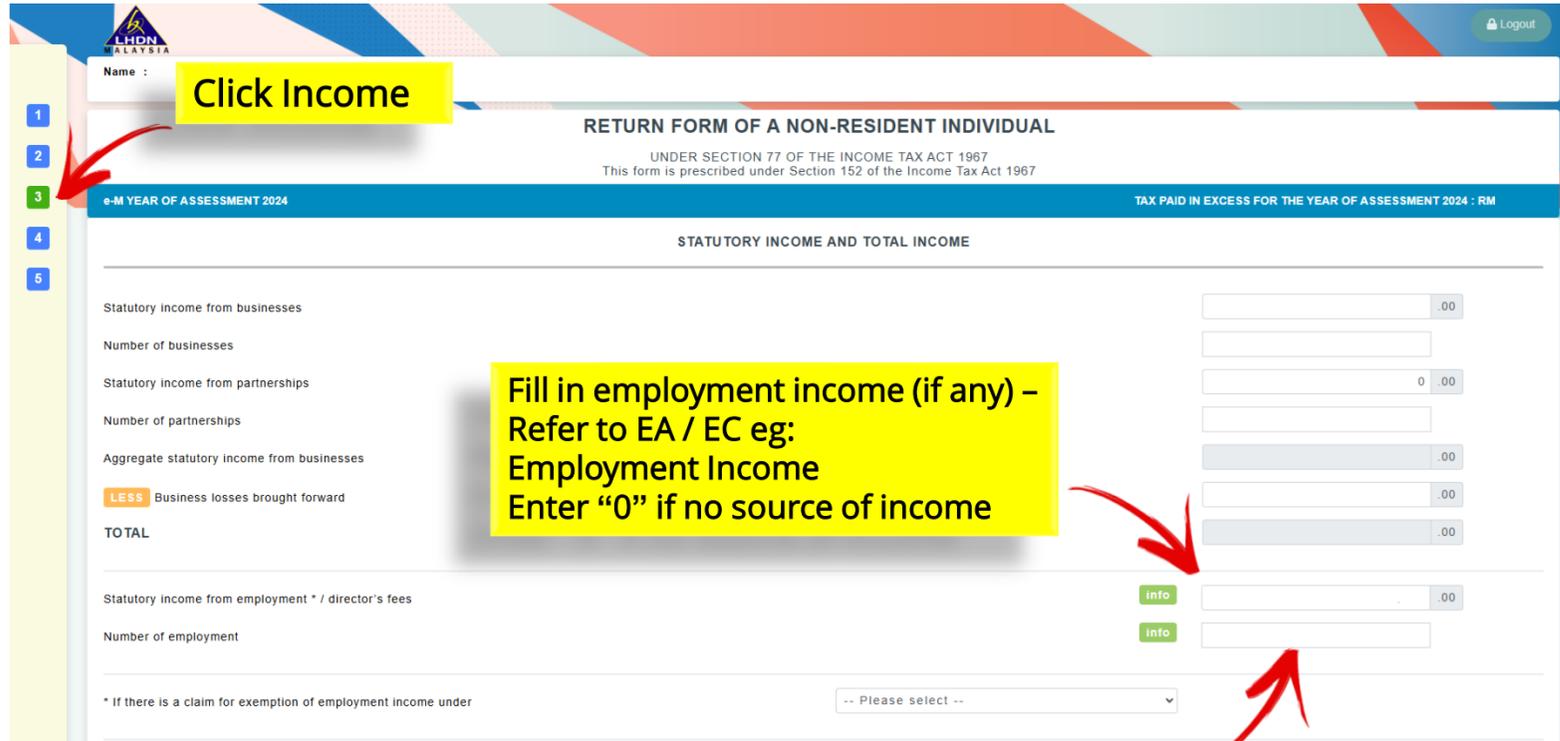
Loans and overdrafts	<input type="text" value=""/>	.00
Trade creditors	<input type="text" value=""/>	.00
Sundry creditors	<input type="text" value=""/>	.00
<b>TOTAL LIABILITIES</b>		<input type="text" value=""/>

## 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

# Steps for e-Filing (Form e-M)



**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 2024 TAX PAID IN EXCESS FOR THE YEAR OF ASSESSMENT 2024 : RM

**STATUTORY INCOME AND TOTAL INCOME**

Statutory income from businesses

Number of businesses

Statutory income from partnerships

Number of partnerships

Aggregate statutory income from businesses

**LESS** Business losses brought forward

**TOTAL**

Statutory income from employment \* / director's fees

Number of employment

\* If there is a claim for exemption of employment income under

Statutory income from rents

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

**AGGREGATE INCOME**

**LESS** Current year business losses

**TOTAL**

**LESS** Other expenses [Qualifying prospecting expenditure – Schedule 4]

**LESS** Approved donations / gifts / contributions

**TOTAL**

TAXABLE PIONEER INCOME

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

**TOTAL INCOME (SELF)**

Monthly Tax Deductions (MTD)

Self installments / CP500

Payment made for 2024 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) 0.00"/>

[Next](#)

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# Steps for e-Filing (Form e-M)

**LESS** Approved donations / gifts / contributions

[Click to fill](#)  .00

Click to fill donations particulars



## 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
<b>TOTAL</b>	<b>Restricted to 10% of aggregate income</b>	<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	<b>Restricted to 20,000</b>	<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	<b>Restricted to 20,000</b>	<input type="text" value=""/> .00
Gift of paintings to the National Art Gallery or any state art gallery	<input type="text" value=""/>	.00
<b>TOTAL</b>		<input type="text" value=""/> .00

Next

# Steps for e-Filing (Form e-M)

1 Name : ID LATIHAN 3 (IG 7018119050 )

2

3

4 **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

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

TAX PAYABLE / REPAYABLE

CHARGEABLE INCOME 100,000 .00

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

Chargeable Income	Tax Rate	Income Tax
<input type="text" value=".00"/>	30 %	<input type="text"/>
<input type="text" value=".00"/>	<input style="width: 20px;" type="text" value="%"/>	<input type="text"/>
<input type="text" value=".00"/>	<input style="width: 20px;" type="text" value="%"/>	<input type="text"/>

TOTAL INCOME TAX 0.00

DEDUCTIONS AND RELIEFS

Section 110 tax deduction (others) HK-6

Section 133  info Restricted to total income tax amount

Next

Tax Payable / Repayable

# Steps for e-Filing (Form e-M)


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 30,000.00

### SUMMARY

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

[Next](#)

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1

2

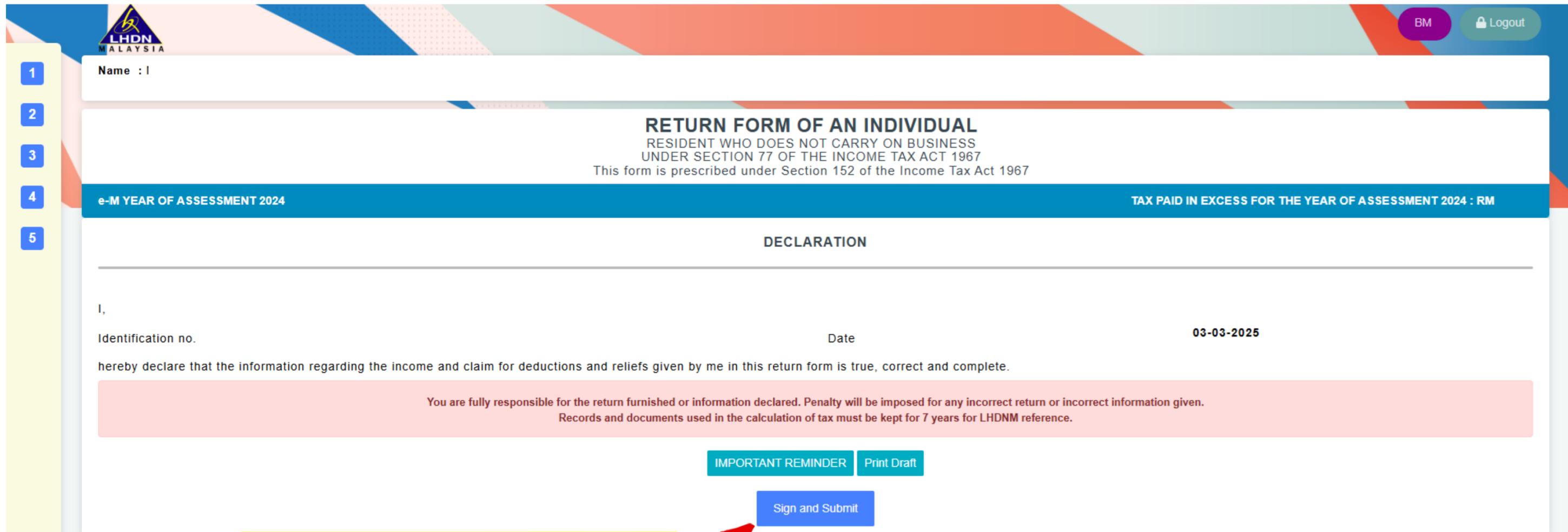
3

4

5

Summary

# Steps for e-Filing (Form e-M)



**1** Name : I

**2**

**3**

**4** e-M YEAR OF ASSESSMENT 2024 TAX PAID IN EXCESS FOR THE YEAR OF ASSESSMENT 2024 : RM

**5**

**DECLARATION**

I,

Identification no. Date **03-03-2025**

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 any incorrect return or incorrect information given.  
Records and documents used in the calculation of tax must be kept for 7 years for LHDNM reference.

**IMPORTANT REMINDER** **Print Draft**

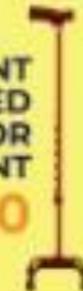
**Sign and Submit**

Ensure every details filled are correct before clicking sign and submit

# A Tax Relief

INDIVIDUAL RELIEF		INSURANCE & CONTRIBUTIONS	
 <p><b>HUSBAND / WIFE / ALIMONY TO FORMER WIFE</b> <b>RM4,000</b></p>	 <p><b>INDIVIDUAL &amp; DEPENDENT RELATIVES</b> <b>RM9,000</b></p>	 <p><b>PRIVATE RETIREMENT SCHEME AND DEFERRED ANNUITY</b> <b>RM3,000</b></p>	 <p><b>EDUCATION AND MEDICAL INSURANCE (INDIVIDUAL, HUSBAND, WIFE OR CHILD)</b> <b>RM3,000</b></p>
 <p><b>EDUCATION FEES (SELF)</b> <b>RM7,000</b></p>	<p><b>FURTHER DEDUCTION</b></p> <p><b>DISABLED INDIVIDUAL</b> <b>RM6,000</b></p> <p><b>DISABLED HUSBAND / WIFE</b> <b>RM5,000</b></p>	 <p><b>SSPN (NET DEPOSIT)</b> <b>RM8,000</b></p>	 <p><b>LIFE INSURANCE AND EPF</b> <b>RM7,000</b></p>
<p>           I) TERTIARY LEVEL OTHER THAN A MASTERS OR DOCTORATE DEGREE LEVEL            II) MASTERS OR DOCTORATE DEGREE LEVEL            III) COURSE OF STUDY UNDERTAKEN FOR THE PURPOSE OF UPSKILLING OR SELF-ENHANCEMENT (RESTRICTED TO RM2,000)         </p>	<p>           I) LIFE INSURANCE PREMIUM / CONTRIBUTION TO EPF (VOLUNTARY) / BOTH (RESTRICTED TO RM3,000)            II) CONTRIBUTION TO EPF (VOLUNTARY / COMPULSORY) / APPROVED SCHEME (RESTRICTED TO RM4,000)         </p>	 <p><b>SOCSSO / EMPLOYMENT INSURANCE SYSTEM</b> <b>RM350</b></p>	

# A Tax Relief

LIFESTYLE	MEDICAL & SPECIAL NEEDS
<p><b>LIFESTYLE</b> <b>RM2,500</b></p> <p><b>BENEFIT OF SELF, SPOUSE OR CHILD</b></p> <ul style="list-style-type: none"> <li>I) PURCHASE OR SUBSCRIPTION READING MATERIALS</li> <li>II) PURCHASE OF PERSONAL COMPUTER, SMARTPHONE / TABLET</li> <li>III) INTERNET SUBSCRIPTION BILL (OWN NAME)</li> <li>IV) SKILL IMPROVEMENT / PERSONAL DEVELOPMENT COURSE FEE</li> </ul>  <p><b>INSTALLATION / RENTAL / PURCHASE / SUBSCRIPTION FEE OF ELECTRIC VEHICLE CHARGING FACILITY FOR OWN VEHICLE</b> <b>RM2,500</b></p> 	<p><b>MEDICAL EXPENSES</b> <b>RM10,000</b> (SELF, SPOUSE OR CHILD)</p> <ul style="list-style-type: none"> <li>I) SERIOUS DISEASE</li> <li>II) FERTILITY TREATMENT (SELF OR SPOUSE)</li> <li>III) VACCINATION (RESTRICTED TO RM1,000)</li> <li>IV) DENTAL EXAMINATION AND TREATMENT (RESTRICTED TO RM1,000)</li> </ul> <p><b>RESTRICTED TO RM1,000 FOR:</b></p> <ul style="list-style-type: none"> <li>✓ COMPLETE MEDICAL EXAMINATION;</li> <li>✓ COVID-19 DETECTION TEST; AND</li> <li>✓ MENTAL HEALTH EXAMINATION / CONSULTATION</li> </ul> <p>V) DIAGNOSIS / EARLY INTERVENTION / REHABILITATION LEARNING DISABILITY CHILD (RESTRICTED TO RM4,000)</p>  
 <p><b>LIFESTYLE - ADDITIONAL EXPENSES BENEFIT OF SELF, SPOUSE OR CHILD</b> <b>RM1,000</b></p> <ul style="list-style-type: none"> <li>I) PURCHASE OF SPORTS EQUIPMENT</li> <li>II) RENTAL / ENTRANCE FEE TO ANY SPORTS FACILITY</li> <li>III) REGISTRATION FEE FOR SPORTS COMPETITION</li> <li>IV) GYMNASIUM MEMBERSHIP FEE / SPORTS TRAINING</li> </ul>	<p><b>EXPENSES FOR PARENTS</b> <b>RM8,000</b></p> <ul style="list-style-type: none"> <li>I) MEDICAL TREATMENT, DENTAL TREATMENT, SPECIAL NEEDS AND CARER EXPENSES</li> <li>II) COMPLETE MEDICAL EXAMINATION (RESTRICTED TO RM1,000)</li> </ul> 
	<p><b>BASIC SUPPORTING EQUIPMENT FOR DISABLED (SELF, SPOUSE, CHILD OR PARENT)</b> <b>RM6,000</b></p> 

# A Tax Relief

## CHILD RELIEF



**ADDITIONAL RELIEF  
DISABLED CHILD**  
**RM8,000**

I) AGE OF 18 YEARS AND ABOVE  
II) UNMARRIED  
III) FULL TIME INSTRUCTION (DIPLOMA AND ABOVE IN MALAYSIA / DEGREE AND ABOVE OUTSIDE MALAYSIA)



**UNMARRIED  
CHILD UNDER THE  
AGE OF 18 YEARS**  
**RM2,000**



**CHILD - 18 YEARS AND ABOVE**

<p><b>RM2,000</b></p> <p>I) UNMARRIED II) FULL TIME INSTRUCTION</p>	<p><b>RM8,000</b></p> <p>I) UNMARRIED II) FULL TIME INSTRUCTION (DIPLOMA AND ABOVE IN MALAYSIA / DEGREE AND ABOVE OUTSIDE MALAYSIA)</p>
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**REGISTERED  
CHILDCARE CENTRE /  
KINDERGARTEN FEE**  
**RM3,000**

I) AGE 6 YEARS OLD AND BELOW  
II) DEDUCTION ALLOWED EITHER BY HUSBAND OR WIFE



**PURCHASING OF  
BREASTFEEDING  
EQUIPMENT**  
**RM1,000**

I) WOMEN TAXPAYERS ONLY  
II) CHILD AGE 2 YEARS OLD AND BELOW  
III) ALLOWED ONCE IN EVERY 2 YEARS OF ASSESSMENT



**UNMARRIED  
DISABLED CHILD**  
**RM6,000**

# B Tax Rate



KATEGORI	BANJARAN PENDAPATAN BERCUKAI	PENGIRAAN (RM)	KADAR (%)	CUKAI (RM)
A	0 - 5,000	5,000 pertama	0	0
B	5,001 - 20,000	5,000 pertama 15,000 berikutnya	1	150
C	20,001 - 35,000	20,000 pertama 15,000 berikutnya	3	450
D	35,001 - 50,000	35,000 pertama 15,000 berikutnya	6	900
E	50,001 - 70,000	50,000 pertama 20,000 berikutnya	11	2,200
F	70,001 - 100,000	70,000 pertama 30,000 berikutnya	19	5,700
G	100,001 - 400,000	100,000 pertama 300,000 berikutnya	25	75,000
H	400,001 - 600,000	400,000 pertama 200,000 berikutnya	26	84,400
I	600,001 - 2,000,000	600,000 pertama 1,400,000 berikutnya	28	136,400
J	Melebihi 2,000,000	2,000,000 pertama Setiap ringgit berikutnya	30	528,400

# Tax Rebate

Income Tax Rebates For Resident Individual With Chargeable Income Less Than RM35,000

No	Types of Rebate		YA 2001 - 2008	YA 2009 Onwards
1	Self		RM350	RM400
	Spouse		RM350	RM400
2	Zakat/Fitrah		Subject to the maximum of tax charged	
		<b>Cabin class</b>	<b>ASEAN</b>	<b>Others</b>
3	Departure levy for umrah travel / religious travel for other religions (Restricted to 2x trips)	Economy	RM8	RM20
		Others	RM50	RM150

## »» Late/ Failure To Submit Form

**PENALTY** will be **IMPOSED** depending on:  
The period after the due date/extension of the  
allowed time

**PENALTY** will be **CALCULATED**:  
Based on the amount of tax imposed.

Up to 12  
months  
**15%**

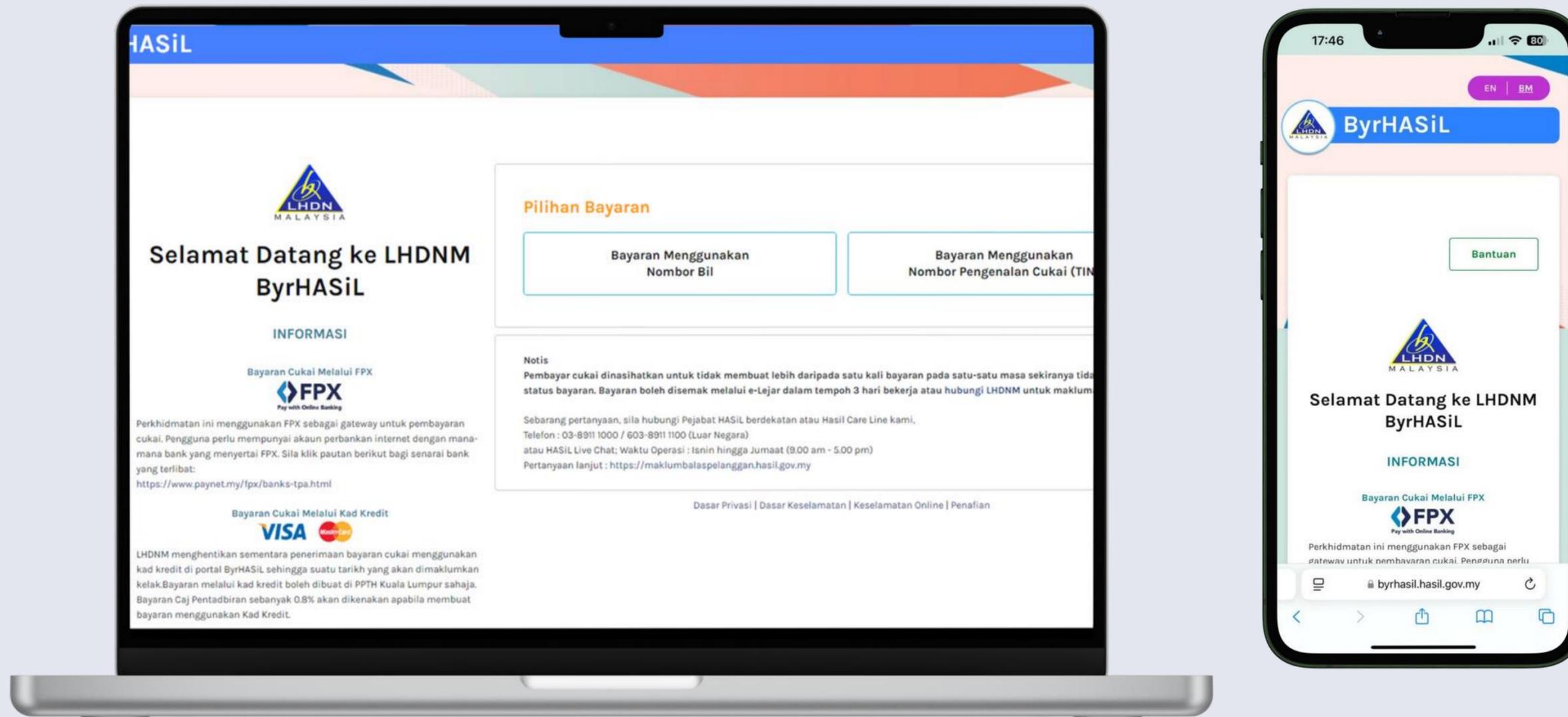
Exceeding 12 months  
up to 24 months.  
**30%**

Up to 24  
months  
**45%**



# 3 Pay tax on or before the deadline for submitting the return form

After reporting income, taxpayers need to make tax payments (if any) using the ByrHASiL Service through ([https://byrhasil.hasil.gov.my/HITS\\_EP/](https://byrhasil.hasil.gov.my/HITS_EP/))



## »» Late/ Failure To Pay

An **INCREMENT** will be **IMPOSED** depending on:  
The period after the due date/extension of the  
allowed time

**10%** Increment from  
the tax payable.



## 4 Keep income-related documents/ records

Example of records:

- EA Form
- List of entries and exit
- Copy of passport together with the original for verification (if needed)
- Copy of departure flight ticket (if needed)
- Other related document



# Tax Clearance Letter

- 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.

# How to apply tax clearance

The employer needs to complete one of the following forms:



**CP21**

**Form CP21**

(if you are leaving the country)



**CP22A**

**Form CP22A**

(for retirement, resignation or termination of employment if you work in the private sector)



**CP22B**

**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)
- 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.

# 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
- » In the case of death, the Next-of-Kin must submit the application within 30 days after the date of death.

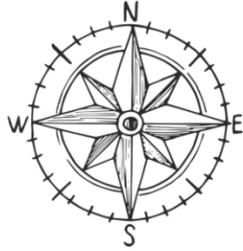
## FAILURE/ DELAY OF SUBMISSION

Delay in submitting the application for tax clearance may be subjected to penalty.

- Fines between MYR 200 and MYR 20,000 and;
- Imprisonment for up to six months







# PLANNING TO TRAVEL OVERSEAS

BEFORE LEAVING  
MAKE SURE TO CHECK  
YOUR STATUS

<https://sspi.imi.gov.my/sspi/>



# BEWARE OF SCAMMERS

BLOCK NUMBERS AND DO NOT RESPOND  
TO SUSPICIOUS MESSAGES



**PERHATIAN !!!**

***Pihak HASiL tidak pernah menghantar maklumat teks menggunakan nama Ketua Pegawai Eksekutif HASiL menerusi aplikasi WhatsApp.***

# BE CAREFUL AND DO NOT BE DECEIVED

## SURVEY ON THE EFFECTIVENESS OF THE TAX EDUCATION AND AWARENESS PROGRAM

**SCAN  
QR CODE**



We would be grateful if you could provide feedback on the implementation of the program so that its quality can be aligned with the vision and mission of HASiL.

# THANK YOU

