



PERNIAGAAN DIGITAL

Digital Economy

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DIGITAL BUSINESS

PENGENALAN

INTRODUCTION



Perniagaan Digital merujuk kepada aktiviti ekonomi berdasarkan penggunaan teknologi digital. *Digital Business refers to an economy activities based on the use of digital technology.*

Sebarang transaksi perdagangan yang dijalankan menerusi teknologi digital dianggap sebagai Perniagaan Digital walaupun pembayaran dan penghantaran berkaitan transaksi tersebut dilakukan secara fizikal.

Any transactions conducted through digital technology can be considered part of as digital business. Even if payment and delivery related to such transactions are conducted physically.

Individu / Syarikat yang menjalankan perniagaan digital boleh dikenakan cukai pendapatan di Malaysia berdasarkan Akta Cukai Pendapatan 1967.

Individuals/ Companies involved in digital business will be subject to taxation under the Income Tax Act 1967.

TANGGUNGJAWAB PENIAGA DIGITAL

RESPONSIBILITIES OF THE DIGITAL BUSINESS OWNER

1

Daftar Nombor Pengenalan Cukai (TIN). / *Register for a Tax Identification Number (TIN).*
Pendaftaran boleh dibuat melalui e-Daftar di mytax.hasil.gov.my atau di cawangan HASIL yang berdekatan. / *Registration can be completed through e-Daftar at mytax.hasil.gov.my or at the nearest HASIL branch.*

2

Laporkan semua sumber pendapatan yang diterima termasuk perniagaan digital. Lengkapkan dan hantarkan Borang Nyata e-B atau e-C melalui e-Filing.
Declare all sources of income, including income from Digital Business activities. Complete and submit Form e-B or e-C via e-Filing.

3

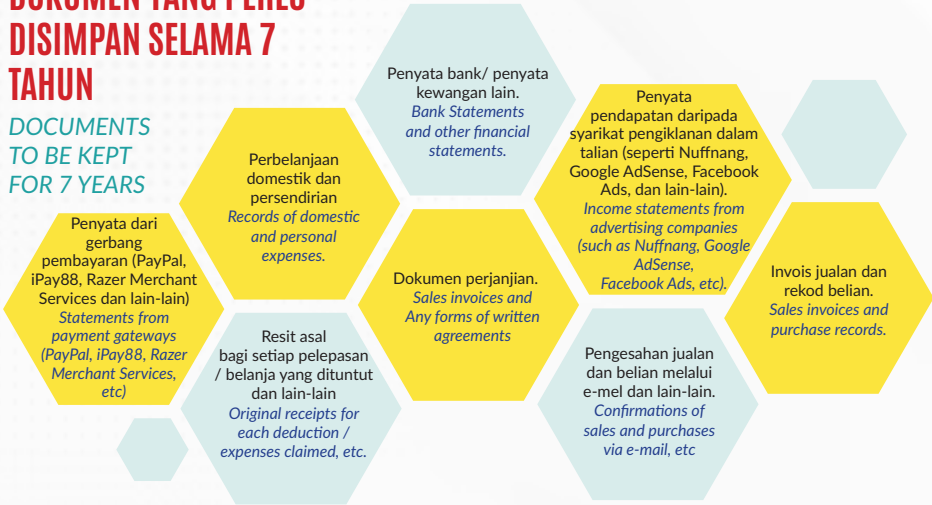
Untuk Perkongsian / For Partnerships
i. Hantar Borang Nyata e-P (tanggungjawab rakan kongsi utama) dan e-B (rakan kongsi)
i. Submit Form e-P (responsibility of the main partner) and e-B (partners).
ii. Jika perkongsian tamat/ ditukar kepada milikan tunggal/ syarikat sendirian berhad, maklumkan secara bertulis kepada HASIL.
ii. Please inform HASIL in writing if partnership ceases operations / changes to sole proprietorship / becomes a Private Limited company.

4

Bayar Cukai / Tax Payment
Pembayaran cukai boleh dilakukan melalui:
Tax Payments can be made through:
i. ByrHASIL ByrHASIL
ii. Bank (Kaunter, Perbankan Internet yang dilantik sebagai ejen kutipan HASIL)
Banks (Counter, Internet Banking appointed as IRBM collection agents.)

DOKUMEN YANG PERLU DISIMPAN SELAMA 7 TAHUN

DOCUMENTS
TO BE KEPT
FOR 7 YEARS



Bagi keterangan lanjut mengenai Perniagaan Digital, sila rujuk *Guideline on Taxation of Electronic Commerce Transactions* di www.hasil.gov.my

For further clarifications, please refer to the *Guideline on Taxation of Electronic Commerce Transactions* at www.hasil.gov.my

CONTOH PERNIAGAAN DIGITAL EXAMPLES OF DIGITAL BUSINESS

BIL NO.	SEKTOR SECTOR	PENERANGAN PERNIAGAAN BUSINESS DESCRIPTION	ALIRAN AKTIVITI FLOW OF ACTIVITIES
1.	Peruncitan <i>Retailing</i>	Dropship, ejen, stokis dan lain-lain <i>Dropship, Agent, Stockist etc.</i>	Mengambil pesanan, pembungkusan, menerima pembayaran dan penghantaran.
2.	Pengangkutan & Logistik <i>Transport & Logistic</i>	Servis Penghantaran, Sewa Kereta, Tempahan Tiket dalam talian dan lain-lain. (Contoh Poslaju, GDex, Nationwide, Skynet, Lalamove, dan lain-lain) <i>Delivery Service, Car Rental, Online Ticket Booking, etc. (e.g Poslaju, GDex, Nationwide, Skynet, Lalamove, etc)</i>	Perkhidmatan, pembayaran, insurans, penghantaran.
3.	Perkhidmatan Kewangan <i>Financial Services</i>	Bank, Gerbang Bayaran, Mata wang Digital, Kad Kredit, Kad Debit, Kad Loyalty, Kad Keahlian dan lain-lain <i>Bank, Payment Gateway, Digital Currency, Credit Card, Debit Card, Loyalty Card, Membership Card, etc</i>	Pengesahan status kewangan, pengeluaran penyata.

BIL NO.	SEKTOR SECTOR	PENERANGAN PERNIAGAAN BUSINESS DESCRIPTION	ALIRAN AKTIVITI FLOW OF ACTIVITIES
4.	Pembuatan & Pertanian <i>Manufacturing & Agriculture</i>	Cetakan 3D dan lain-lain <i>3D Printing etc</i>	Mengambil pesanan, pembungkusan, penerimaan bayaran, penghantaran. <i>Taking orders, packing, receiving payment, delivery.</i>
5.	Pendidikan <i>Education</i>	Buku elektronik, tutor dalam talian, tutorial dalam talian dan lain-lain. <i>E-book, online tutor, online tutorial, etc.</i>	Perkhidmatan, mengambil pesanan, pembungkusan, penerimaan bayaran, penghantaran. <i>Services, taking orders, packing, receiving payment, delivery.</i>
6.	Penjagaan Kesihatan <i>Healthcare</i>	Produk penjagaan kesihatan <i>Healthcare products</i>	Mengambil pesanan, pembungkusan, penerimaan bayaran, penghantaran. <i>Taking orders, packing, receiving payment, delivery.</i>
7.	Media & Penyiaran <i>Broadcasting & Media</i>	Youtube, Instagram, Facebook, TikTok, fotografi (perkhidmatan sebagai jurugambar dan jualan gambar) dan lain-lain <i>e.g Youtube, Instagram, Facebook, TikTok, photography, (services as photographer & selling image) etc.</i>	Rekacipta kandungan, muat naik, penerimaan bayaran. <i>Content creation, uploading, receiving payment</i>
8.	Perkongsian ekonomi <i>Sharing Economy</i>	Perkongsian kereta, rumah, bilik, motosikal dan lain-lain. <i>Sharing car, house, room, bikes, etc.</i>	Perkhidmatan & bayaran. <i>Order for services, payment</i>
9.	Langganan <i>Subscription</i>	Langganan Komik & surat khabar dalam talian, video streaming, audio streaming dan lain-lain. <i>Comic online, newspaper online, video streaming, audio streaming, etc.</i>	Perkhidmatan & penerimaan bayaran <i>Registration, payment</i>
10.	Pengiklanan <i>Advertisement</i>	Blogger, Instafamous, Youtuber, Facebook, TikTok, Live Streamers <i>Blogger, Instafamous, Youtuber, Facebook, TikTok, Live Streamers</i>	Rekacipta kandungan, muat naik, penerimaan bayaran. <i>Content creation, uploading, payment</i>
11.	Perkhidmatan <i>Services</i>	Perkhidmatan perisian, pengurusan cara, perancangan perkahwinan dan lain-lain <i>Infrastructure and software as services, event management, wedding planner, etc</i>	Perkhidmatan & penerimaan bayaran. <i>Order for services, payment</i>
12.	Sumber Khalayak (Crowd Sourcing) <i>Crowd Sourcing</i>	Contoh: kickstarter.com <i>e.g: kickstarter.com</i>	Rekacipta kandungan, muat naik, penerimaan bayaran. <i>Content creation, creating prototype, uploading, receiving funds/payment</i>
13.	Jualan Produk Digital <i>Selling of Digital Product</i>	Data, Buku Elektronik, Aplikasi <i>Data, e-book, apps</i>	Rekacipta kandungan, muat naik, penerimaan bayaran. <i>Content creation, uploading, payment</i>
14.	Mata Wang Digital <i>Digital Currencies</i>	Dagangan / "mining" dalam Mata Wang Digital <i>Trading, mining in digital currency</i>	Pedagang, Penjual, Miner <i>Trading, selling, mining</i>

PERBELANJAAN PERNIAGAAN DIGITAL

DIGITAL BUSINESS EXPENSES

DIBENARKAN ALLOWABLE	TIDAK DIBENARKAN NON-ALLOWABLE
<p>Perbelanjaan yang dilakukan semata-mata dalam menghasilkan pendapatan perniagaan.</p> <p>Contoh :</p> <p><i>Expenses incurred in the production of business income.</i></p> <p>Example:</p> <ul style="list-style-type: none"> • Upah / Gaji / <i>Wages / salaries</i> • KWSP / PERKESO pekerja <i>Employee's EPF / SOCSO</i> • Insurans perniagaan (kecurian / kebakaran) <i>Business insurance (burglary)</i> • Sewa premis perniagaan <i>Business premises rental</i> • Faedah atas pinjaman perniagaan <i>Interest on business loan</i> • Bayaran tahunan <i>domain / Domain annual fees</i> • Bayaran sewaan server / <i>Server rental</i> 	<p>Perbelanjaan domestik dan persendirian.</p> <p>Contoh :</p> <p><i>Domestic and private expenses.</i></p> <p>Example:</p> <ul style="list-style-type: none"> • Bil elektrik, bil air rumah kediaman, yuran pendidikan anak dan susut nilai. <i>Personal electricity and water supply bill, children's education fees and depreciation</i> <p>Perbelanjaan bagi pembelian aset peribadi.</p> <p>Contoh :</p> <p><i>Purchase of personal assets.</i></p> <p>Example:</p> <ul style="list-style-type: none"> • Kereta / <i>Car</i> • Rumah / <i>House</i> • Perabot / <i>Furniture</i> <p>Perbelanjaan pra perniagaan.</p> <p><i>Business initial expenses.</i></p> <ul style="list-style-type: none"> • Pendaftaran SSM <i>SSM registration</i> • Pendaftaran <i>domain name /server</i> <i>Registration fees for domain name / server</i>

ELAUN MODAL

CAPITAL ALLOWANCE

Potongan Elaun Modal atas aset perniagaan boleh dituntut dan ditolak selepas pengiraan pendapatan larasan.

Capital allowances on business assets are claimable and will be deducted against adjusted income.

Jenis dan Kadar Elaun Modal / Type And Rate of Capital Allowance

JENIS ELAUN TYPE OF ALLOWANCE	JENIS ASET TYPE OF ASSET	KADAR RATE
Elaun Permulaan <i>Initial Allowance</i>	Semua jenis aset <i>All types of asset</i>	20 %
Elaun Tahunan <i>Annual Allowance</i>	Komputer dan peralatan ICT <i>Computer and ICT Equipment</i>	40 %
	Kenderaan bermotor, jentera berat <i>Motor vehicles, heavy machinery</i>	20 %
	Loji dan jentera <i>Plant and machinery</i>	14 %
	Peralatan pejabat, perabot dan lekapan dan lain-lain <i>Office equipment, furniture and fittings</i>	10 %