

### **DIGITAL BUSINESS**

- An economic activity based on digital technology.
- Inclusive of any transaction via digital technology despite payment and delivery for the respective transaction are through physical.

Individual / Company involves in Digital Business eligible to be taxed under Income Tax 1967.

### **RESPONSIBILITIES OF DIGITAL BUSINESS OWNER**

1. **REGISTER** Tax Identification Number (TIN)
2. **DECLARE** all sources of income received including Digital Business activities
3. **PAY** the tax

Further information can be found in HASiL e-Book At A Glance at <https://mytax.hasil.gov.my>.

## 1. AMENDED RETURN FORM (ARF)

Taxpayers are allowed to make self-amendment on the information or assessment in the Return Form by submitting ARF within six (6) months after the submission deadline of the Return Form. The amendment is due to :

- Under declared income / no income declared;
- Overclaimed tax relief or expenses; or
- Overclaimed capital allowance or tax incentive.

The completed ARF can be submitted by :-

i. Manual :

Send to HASiL locality that handle the respective income tax files

ii. e-Filing :

via MyTax, <https://mytax.hasil.gov.my> > click e-Filing > click e-Form > choose e-BNT C  
(Note: For company taxpayer only)

Please refer to the Procedure On Submission Of Amended Return Form on the HASiL Official Portal, [www.hasil.gov.my](http://www.hasil.gov.my) > click Legislation > select GPHDN 1/2020 – Procedure On Submission Of Amended Return Form under the Operational Guidelines.

## 2. RENT : GENERAL OR BUSINESS INCOME?

If you :

- Renting property WITHOUT providing comprehensive and active maintenance or support services; or
- Renting property and maintenance services or support services are PASSIVELY DERIVED from the ownership of the real property;

this rental income is **not considered as business income** and is charged as rental income under paragraph 4(d) of the Income Tax Act 1967.

Otherwise, the rent is subjected to Paragraph 4(a) of the same act, and it's **classified as business income**.

Further information on rental can be obtained from the HASiL Official Portal [www.hasil.gov.my](http://www.hasil.gov.my) > click Public Rulings No.12/2018 - Income From Letting Of Real Property under Legislation.

### **3. AMENDMENT ON CP500**

*An amendment of the estimated tax instalment amount can be made by using Form CP502. The completed form must be submitted to the locality that handles the taxpayer's file by 30 June.*

*Form CP502 can be obtained from the HASiL Official Portal, [www.hasil.gov.my](http://www.hasil.gov.my) > Forms > Download Forms and select Other Forms.*

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### **4. NOTICE OF RELOCATION OF LANGKAWI SATELLITE OFFICE INLAND REVENUE BOARD OF MALAYSIA (HASiL)**

*HASiL would like to inform that the Langkawi Satellite Office has been operating in new premises from 9 April 2023 at the following address:*

*Lembaga Hasil Dalam Negeri Malaysia  
Pejabat Satelit Langkawi Kompleks Pekan Rabu  
Aras 1, Sayap A  
Persiaran Putra, 07000 Kuah  
Langkawi, Kedah*

*Telephone: 04-9693633/ 04-9693631/ 04-9660739 Fax: 04-9693632*

### **SCAMMER ALERT :**

*TAXPAYERS ARE RECOMMENDED NOT TO GIVE PERSONAL INFORMATION SUCH AS IDENTIFICATION CARD NUMBERS, BANK ACCOUNT NUMBERS OR OTP NUMBERS (ONE-TIME PASSWORD) TO UNKNOWN PARTIES. PLEASE CONSULT WITH HASiL FOR YOUR TAX MATTERS.*

**BE CAREFUL AND DON'T BE FOOLED.**