



20 DEC, 2022

Fulfilling the responsibility of a taxpayer

New Straits Times, Malaysia

TAX COMPLIANCE

Fulfilling the responsibility of a taxpayer

KUALA LUMPUR: To improve voluntary tax compliance among taxpayers, the Inland Revenue Board (IRB) is reminding people to start early and prepare for the submission of the 2022 Assessment Year Form via e-Filing in 2023.

TAXPAYER CRITERIA

Taxpayers are responsible for registering an income tax number, reporting their annual income and subsequently the applicable tax.

Tax is imposed on the income of individuals who run a business or have a profession, including social media influencers and people who make paid reviews.

There is no minimum income to register as a taxpayer because you are automatically a taxpayer when you start a business or profession.

Tax is also imposed on individuals whose employment income exceeds RM37,333 per year after deduction of Employees' Provident Fund contribution and has a monthly tax deduction (MTD).

Other income, such as dividends, interest, discounts, rent, royalties, premiums, pensions and annuities, are also taxed.

The taxable income depends on the expenses that are eligible to be claimed as tax relief, other than tax rebates the individual is eligible for.

See the complete list of tax exemptions on IRB's official portal: www.hasil.gov.my.

ASSESS, FILE, PAY

Income tax number registration can be done online with the e-Daftar application through the MyTax portal at mytax.hasil.gov.my.

Once you have an income tax number, you are responsible for reporting your annual income and paying the income tax imposed on you.

IRB has introduced a self-assessment system where taxpayers can self-report their income to simplify tax matters.

Use the e-Filing service at mytax.hasil.gov.my to report your income and pay taxes via ByrHASiL.



An Inland Revenue Board employee helping a taxpayer fill in the e-Filing form. FILE PIC

PREPARATION FOR E-FILING 2023

The important thing that taxpayers need to prepare to do e-Filing next year is get a PIN number. Those who do not have a PIN number can make an application online through the Customer Feedback Form.

IRB trusts taxpayers to calculate taxes themselves. So taxpayers need to be honest when claiming tax relief.

They must ensure that each tax relief claimed has a record, and that record must be kept for seven years for audit purposes, if necessary.

Taxpayers must pay tax arrears no later than Dec 30 to avoid legal action by IRB. Taxpayers should note the important deadlines for the e-Filing form for assessment year 2022, which will open on March 1 next year.

The deadline for submitting the

BE Form for individuals with employment income is April 30. For individuals with business income, the deadline to submit Form B is June 30.

IRB reminds taxpayers to fulfil their responsibility to report and pay income tax within the set period. By doing so, they will be complying with tax laws and will help the government develop the country for the common prosperity of all.



20 DEC, 2022

Fulfilling the responsibility of a taxpayer

New Straits Times, Malaysia

Page 2 of 2

SUMMARIES

TAX COMPLIANCE

KUALA LUMPUR: To improve voluntary tax compliance among taxpayers, the Inland Revenue Board (IRB) is reminding people to start early and prepare for the submission of the 2022 Assessment Year Form via e-Filing in 2023. **TAXPAYER CRITERIA** Taxpayers are responsible for registering an income tax number, reporting their annual income and subsequently the applicable tax.