

HASiL

BRIEFING

E-FILING MADE EASY

YEAR OF ASSESSMENT 2025



OFFICIAL HASiL CHANNEL

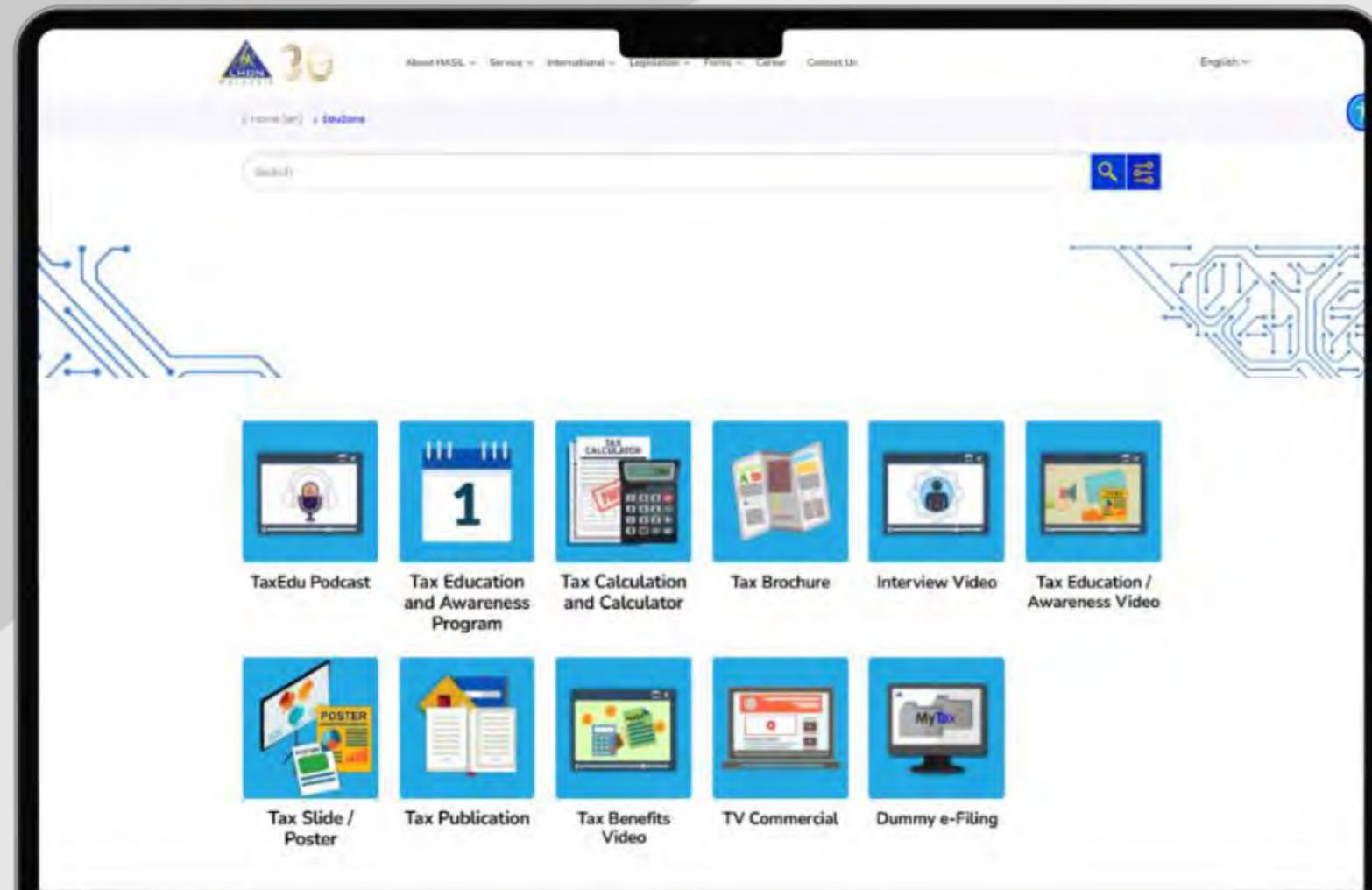
 @HASiLMalaysia

 @HASiLMalaysia

 @HASiLMalaysia

 @HASiLMalaysia

 @HASiL_Malaysia



<https://www.hasil.gov.my/eduzone>



MyTax : Your Trusted Tax Companion

SYNERGY

INTEGRATION OF MyTAX AND e-FILING

MyTax serves as the primary platform, while e-Filing is the submission function carried out within the system. Together, they operate in synergy to provide a seamless tax experience.

MyTax



e-Filing



HASiL Application

Benefits of MyTax

The MyTax application enables individuals, companies, and employers to complete, digitally sign, and submit Tax Returns electronically, while managing various tax matters efficiently and securely.

Easy

Manage tax matters online without hassle

Fast

Saves time with quick processing



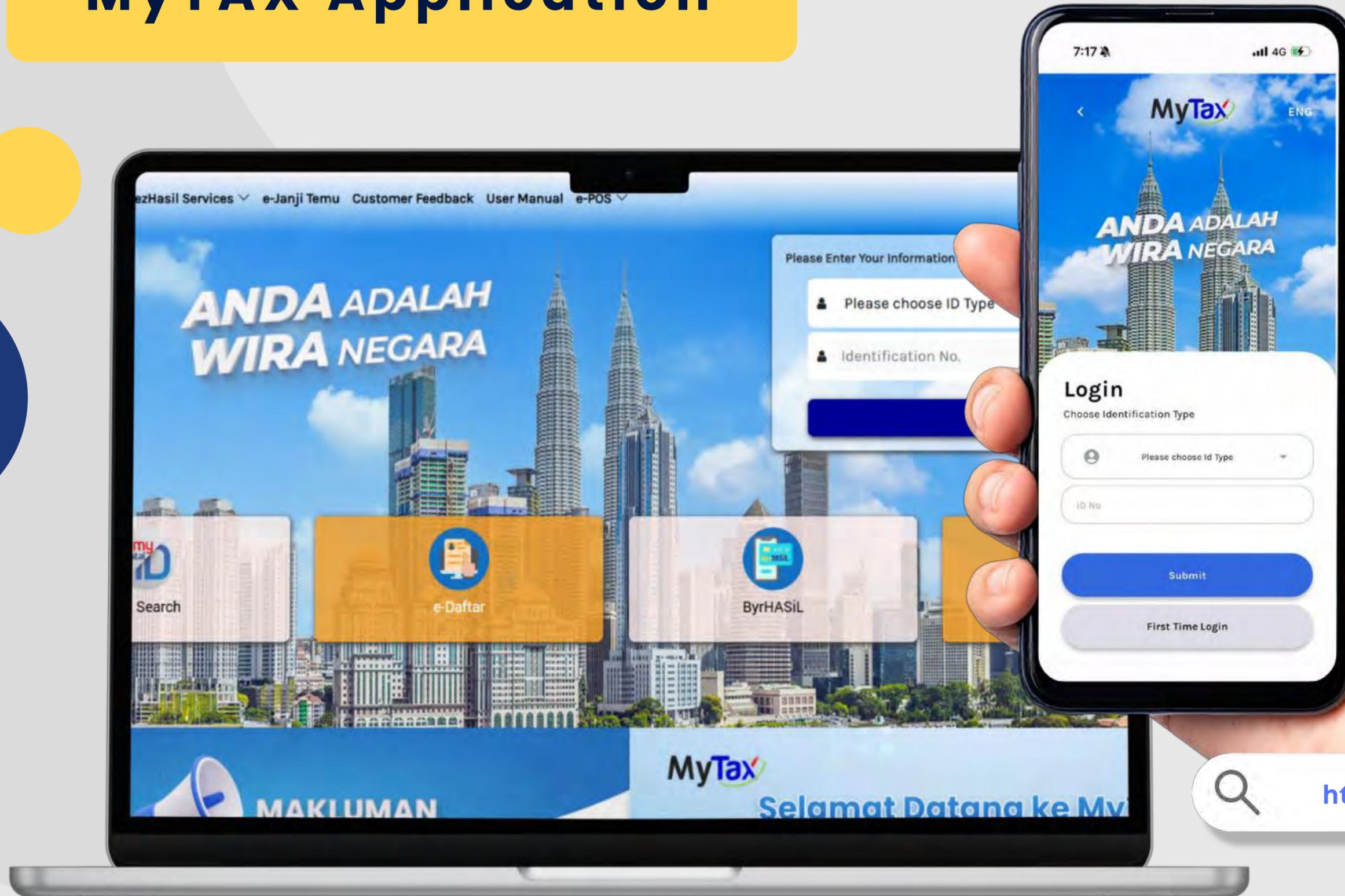
Modern

Secure digital platform using the latest technology

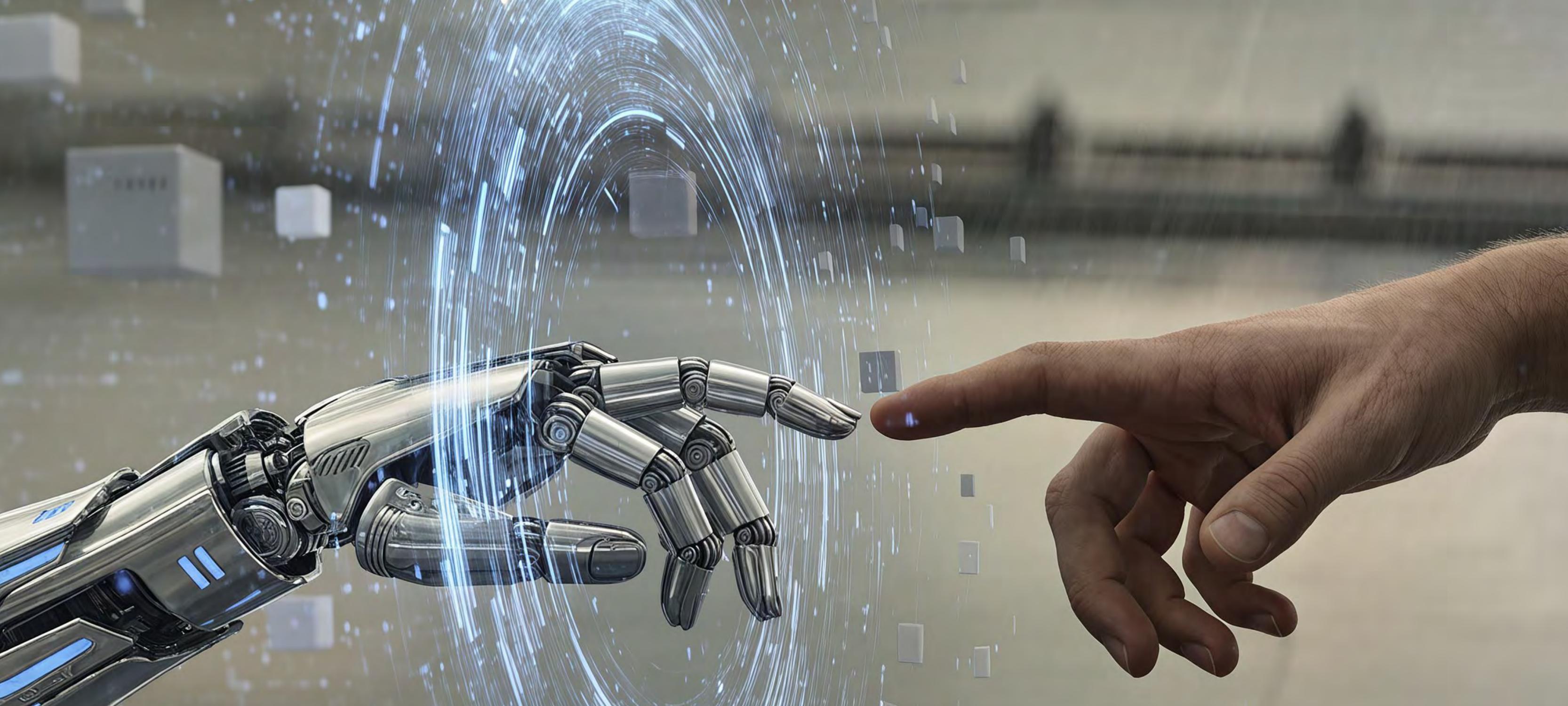
Responsive

Accessible smoothly on all devices

MyTAX Application



 <https://mytax.hasil.gov.my>



INTRODUCTION TO E-FILING

TAX EDUCATION DIVISION



CORPORATE SERVICES

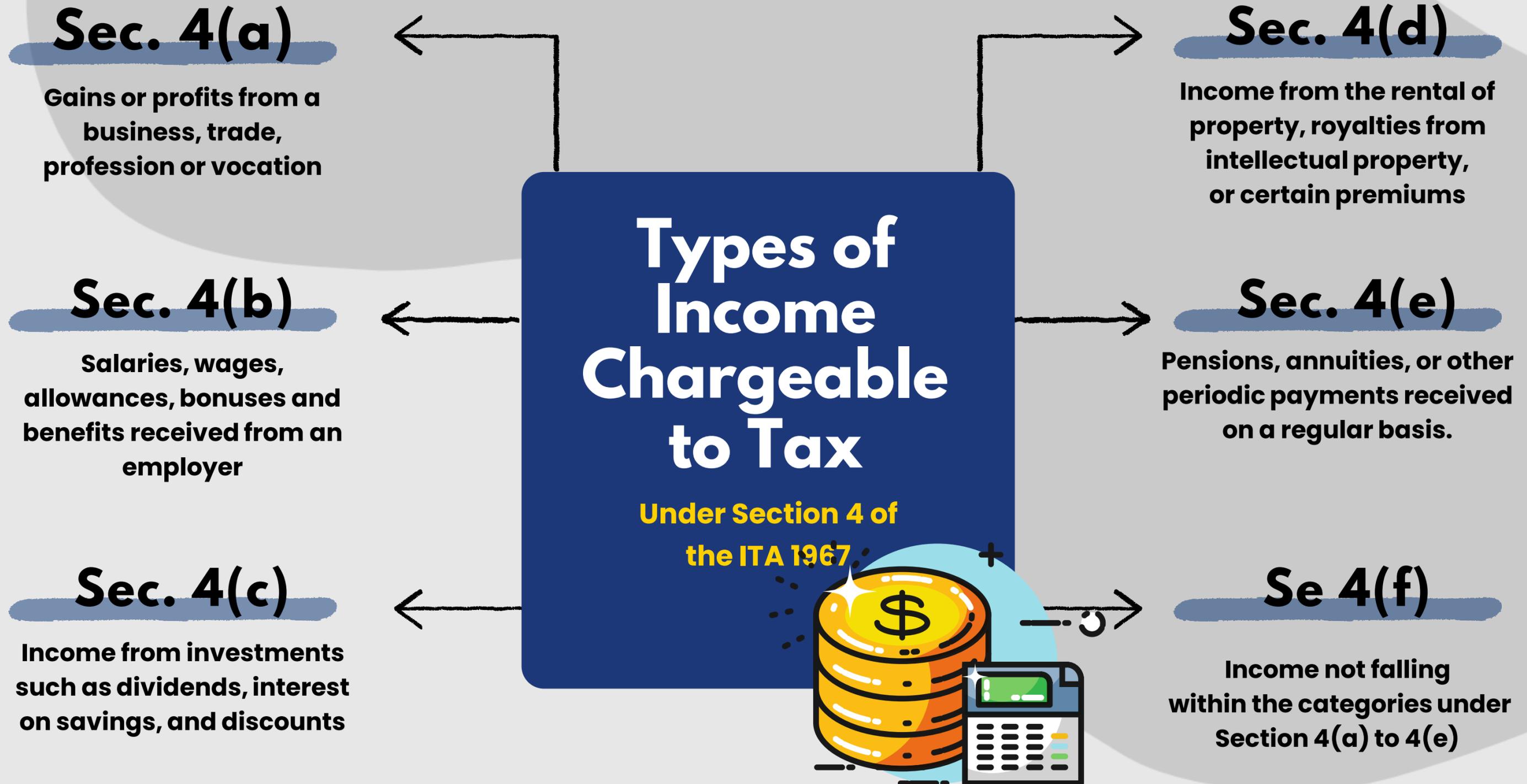
DEADLINE FOR SUBMISSION OF TAX RETURNS

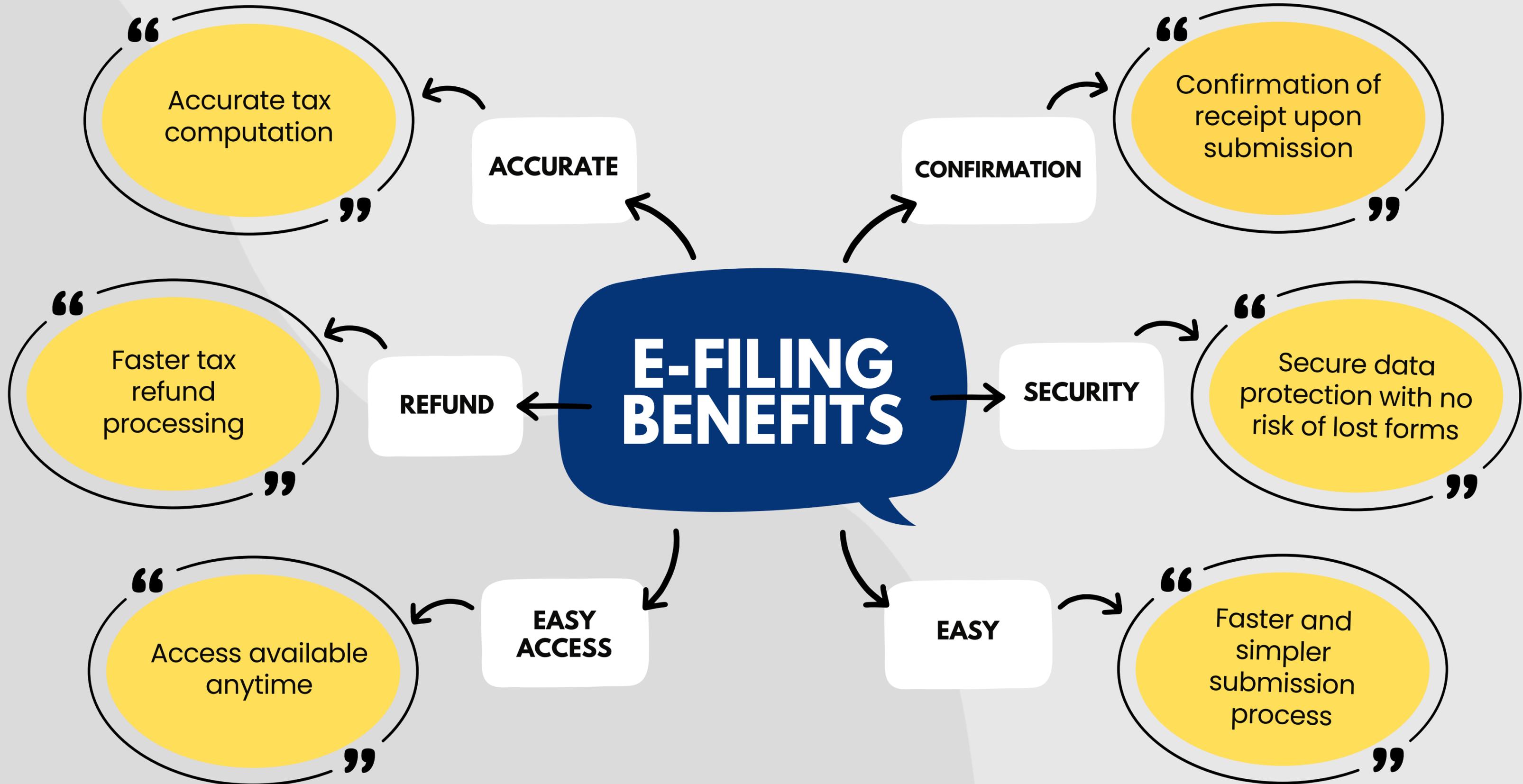
Form	DEADLINE FOR SUBMISSION OF TAX RETURNS	
	Not Carrying On a Business	Carrying On a Business
e-BE	30 April 2026	-
e-B and e-P	-	30 June 2026
BT, M / MT, TP, TJ and TF	30 April 2026	30 June 2026

TYPES OF TAX RETURNS THAT CAN BE SUBMITTED VIA E-FILING

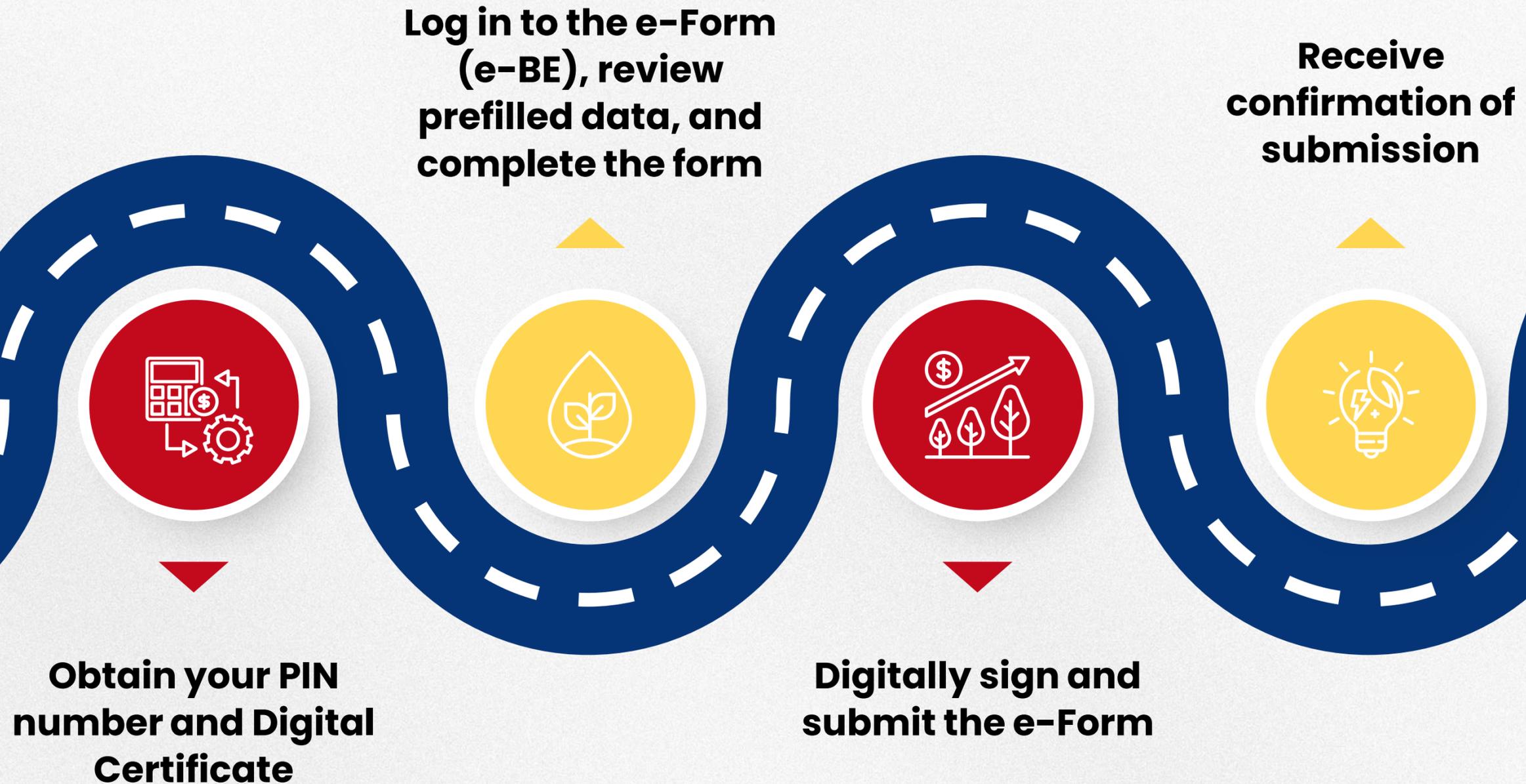
e-Be	Resident Individual Taxpayer NOT carrying on a business
e-B	Non-resident Individual Taxpayer carrying on a business
e-M	Non-resident Individual
e-BT	Resident Individual Taxpayer (Knowledgeable / Expert worker)
e-MT	Non-resident individual (Knowledge worker)
e-E	Employer's Declaration
e-P	Partnership Return Form
e-TF	Trust Body Return Form
e-TP	Estate Return Form
e-C	Company Return Form
e-C1	Co-operative Return Form

TYPES OF TAXABLE INCOME





FOUR SIMPLE STEPS TO E-FILING



DECEASED INDIVIDUAL TAXPAYER



The e-Filing system cannot be accessed using an Individual Digital Certificate for taxpayers who pass away during the current Year of Assessment.



Representative of the deceased must apply for an Administrator Digital Certificate by submitting the Letter of Administration, the death certificate, and a copy of the representative's identification card



The representative may declare the deceased's income and claim any refund due.

NEW TAXPAYERS (FIRST TIME E-FILING USERS)



New taxpayers (first-time e-Filing users) are required to register for a Digital Certificate to access MyTax and submit their e-Filing



The validity period of the Digital Certificate is three (3) years only, and taxpayers are required to renew the Digital Certificate by clicking 'Agree' on the message displayed in MyTax



Users who have previously used e-Filing and whose Digital Certificate has expired (after 3 years) are required to obtain a new Digital Certificate through the system by logging in to the e-Form

All users must be registered taxpayers with HASiL

NEW USERS PIN REQUIREMENT

**New users must obtain a PIN number
to register their Digital Certificate
before completing the e-Form.**

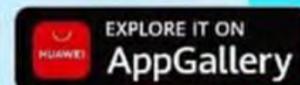
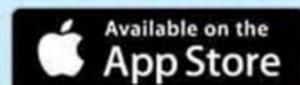
PIN NUMBER APPLICATION



Easier and faster through :



Kindly download **MyTax**



For more information, visit

<https://mytax.hasil.gov.my>



HOW TO SET PASSWORD

New Taxpayer

(first time using e-Filing)

- Apply for a PIN number to register for a Digital Certificate and create a password to access MyTax and submit e-Filing.

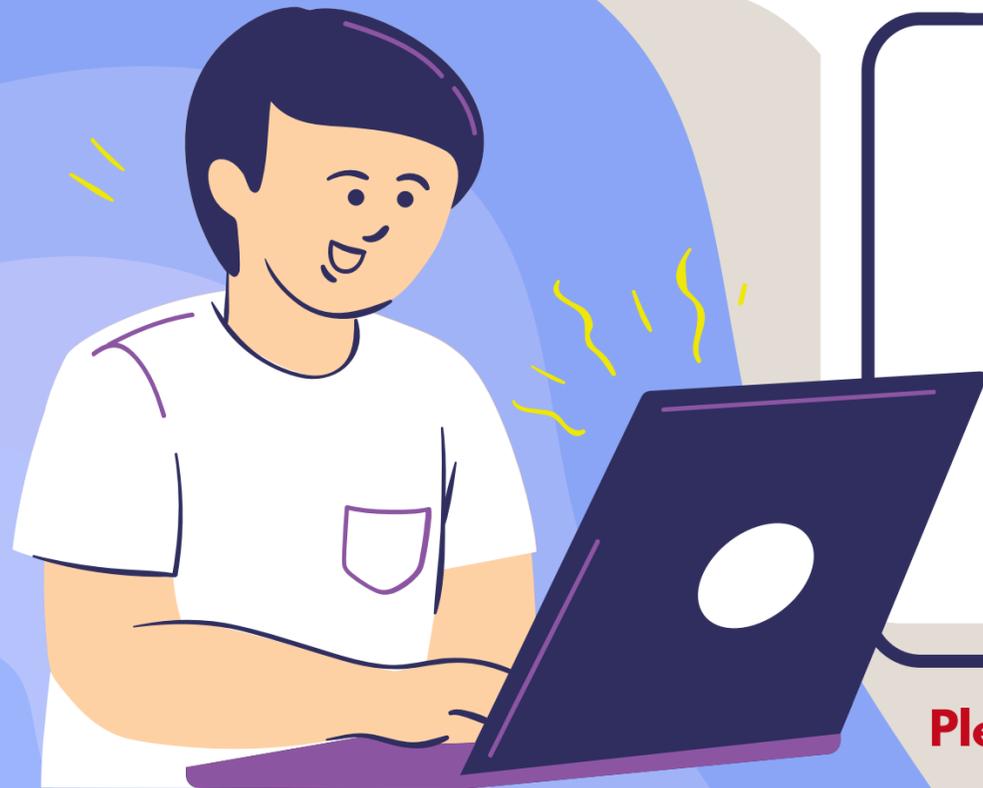
Users must be taxpayers registered with HASiL

VS

Registered Taxpayer

- The Digital Certificate is valid for three (3) years only.
- The Digital Certificate can be renewed online by clicking the "Agree" button on the message displayed in MyTax.

Please ensure your registered email with HASiL is up to date



PASSWORD RESET

Taxpayers may sometimes forget their password. Please note that only five login attempts are allowed before account is temporarily locked.

To regain access, taxpayers must reset their password through a link sent to the email address registered with HASiL.



PASSWORD RESET



ANDA ADALAH WIRA NEGARA

Please Enter Your Information

MyKad/MyPR/MyKAS No. ▾

Identification No.

Submit

TIN Search

e-Daftar

ByrHASiL

e-TT



MAKLUMAN



Selamat Datang ke MyTax



PASSWORD RESET



ezHasil Services ▾ e-Janji Temu Customer Feedback User Manual e-POS ▾

ANDA ADALAH WIRA NEGARA

Confirm security phrase before proceeding

Enter password

Please Enter Password

nintendo ←

Your Login Attempt : 0 / 5
You have 5 More Attempt

Login

Forgot Password

Back

my digital ID
TIN Search

e-Daftar

ByrHASiL

e-TT



PASSWORD RESET



 No. Reference (Identification No.) or Password is incorrect

ANDA ADALAH WIRA NEGARA

Please Enter Password

nintendo

Your Login Attempt : 2 / 5
You have 3 More Attempt

Login

Forgot Password

Back



TIN Search



e-Daftar



ByrHASiL



e-TT

PASSWORD RESET

ANDA ADALAH WIRA NEGARA

Please Enter Password

nintendo

Your Login Attempt : 2 / 5
You have 3 More Attempt

Login

Forgot Password

Back

Click "Forgot Password"

TIN Search

e-DAFTAR

ByrHASiL

e-TT

PASSWORD RESET

← Back

Please select medium to reset the password, insert the correct information and click **Submit**.

Please select Reset Medium ▾
Please select Reset Medium
Registered Email with LHDNM

Select Reset Medium
> Registered Email with LHDNM

Submit

Click "Submit"



PASSWORD RESET

Back

Please select medium to reset the pas
Registered Email with LHDNM

If the displayed email address is correct, click Yes.

An email will be sent with a link to set a new password.

Information Verification

Is the email below your registered email?
iy.l*****@GMAILCOM

If this is not valid information please [Click Here](#)

→ Yes Close

If the displayed email address is incorrect, click here to update taxpayer information

GUIDE



STEPS TO COMPLETE E-FILING

STEPS TO COMPLETE E-FILING



**ANDA ADALAH
WIRA NEGARA**

Select identification type

Enter identification number

Please Enter Your Information

Please choose ID Type ▾

Identification No.

Submit

TIN Search

e-Daftar

ByrHASiL

e-TT



MAKLUMAN



Selamat Datang ke MyTax

KEMASKINI PADA 13/03/2025

✓ Responsif dalam paparan aplikasi Web

✓ Keselamatan data identiti (e-KYC)

STEPS TO COMPLETE E-FILING



ezHasil Services ▾ e-Janji Temu Customer Feedback User Manual e-POS ▾

ANDA ADALAH WIRA NEGARA

Confirm security phrase before proceeding

Enter password

Please Enter Password

nintendo ←

Please Enter Password

Your Login Attempt : 0 / 5
You have 5 More Attempt

Login

Forgot Password

Back



TIN Search



e-Daftar



ByrHASiL



e-TT

STEPS TO COMPLETE E-FILING



ezHasil Services ▾ e-Janji Temu Customer Feedback User Manual MyInvois e-POS ▾

Welcome to MyTax **NUR MATAHARI BINTI BULAN**
Tax Identification Number (TIN) : **IG XXXXXXXXXXXX**
LHDNM : WILAYAH PERSEKUTUAN PUTRAJAYA

✓ Success
Welcome to MyTax



Record of forms submitted in previous years

Your Tax Info

Role Selection !

Individual

Tax payment record for previous Year of Assessment

Your Tax Payment Status

Tax Total
Thank You For Your Contribution To The Nation



2025	RM 0.00
2024	RM
2023	RM 0.00

Tax Balance
Your Tax Payment Status
RM 0.00

Refund Amount
Latest Amount Approved

Refund amount (if any)

e-Filing Form Status For Assessment Year

- ! 2025
e-Form BE have not been submitted
[Click Here For Filling And Submission](#)
- ✓ 2024
e-Form BE was submitted on 14/05/2025

Stoppage Order Review

✈ You Have No Restriction !

Travel restriction status



STEPS TO COMPLETE E-FILING



Welcome to MyTax NUR
Tax Identification Num
LHDNM : WILAYAH PERS



Your Tax Info

Role Selection !

Individual

Your Tax Payment Stat

Tax Total

Thank You For Your Contr



- ByrHASiL
- Duti Setem >
- e-Ansuran
- e-Billing
- e-CKHT >
- e-Filing** ←
- e-Kemaskini >
- e-PCB Plus >
- e-Pelarian Cukai
- e-Sekatan Perjalanan >
- e-SPC
- e-TT >
- e-WHT
- Kalkulator PCB
- MITRS

Click > ezHasil Services
> e-Filing

Tax Balance

Your Tax Payment Status

RM 0.00

Refund Amount

Latest Amount Approved

e-Filing Form Status For Assessment Year



2025

e-Form BE have not been submitted

[Click Here For Filling And Submission](#)



2024

e-Form BE was submitted on 14/05/2025

Stoppage Order Review



You Have No Restriction !



Refund



BMCP



Ledger



PCB

STEPS TO COMPLETE E-FILING



ezHasil Services ▾ e-Janji Temu Customer Feedback User Manual MyInvois e-POS ▾

Light BM Logout

Welcome to MyTax **NUR MATAHARI BINTI BULAN**
Tax Identification Number (TIN) : **IG XXXXXXXXXXXX**
LHDNM : WILAYAH PERSEKUTUAN PUTRAJAYA



← Back

eFiling



e-Filing

Method to fill and submit Income Tax Return Form easily, quickly and securely electronically

Click
> e-Form



e-Form >

e-Application for Amended BE >

e-Acknowledge Receipt >

STEPS TO COMPLETE E-FILING



Back

Welcome to MyTax **NUR MATAHARI BINTI BULAN**
Tax Identification Number (TIN) : IG XXXX XXXXXX
LHDNM : WILAYAH PERSEKUTUAN PUTRAJAYA

e-Form

e-Form Status

Resident Individual

e-BE

Without business source of income



Select e-BE, then select
Year of Assessment 2025



Year of Assessment ▾

e-B

With business source of income

Year of Assessment ▾

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

Year of Assessment ▾

STEPS TO COMPLETE E-FILING

1 Name NUR MATAHRI BINTI BULAN

2

3

4 e-BE YEAR

5

Access the first tab and complete the required information. Continue to the next tabs until all tabs are completed.

RETURN FORM OF AN INDIVIDUAL
RESIDENT WHO DOES NOT CARRY ON BUSINESS
UNDER SECTION 77 OF THE INCOME TAX ACT 1967
This form is prescribed under Section 152 of the Income Tax Act 1967

PARTICULARS OF INDIVIDUAL

Name NUR MATAHRI BINTI BULAN

Tax Identification No. (TIN) IG XXXXXXXXXXXXX

Identification no.

Current passport no.

Passport no. registered with LHDNM

Citizen

Gender

Date of birth

Status as at 31-12-2025

Date of marriage / divorce / demise

Type of assessment Self (single/divorcee/widow/wi

Next ← Click "Next"

STEPS TO COMPLETE E-FILING : PARTICULARS OF INDIVIDUAL

PARTICULARS OF INDIVIDUAL

Name	NUR MATAHARI BINTI BULAN		
Tax Identification No. (TIN)	IG XXXXXXXXXXXXXXXXXXXX	Identification no.	
Current passport no.	<input type="text"/>	Passport no. registered with LHDNM	
Citizen	MALAYSIA	Gender	Female
Date of birth	<input type="text"/>		
Status as at 31-12-2025	Married	Date of marriage	dd/mm/yyyy
Type of assessment	-- Please Select --		

If married, enter relevant information and select the appropriate assessment type.

If married, enter spouse's name.

PARTICULARS OF HUSBAND

Please click  to save the inserted information

No.	Name of husband / wife	Identification no.	Date of birth	
1	<input type="text"/>	-- Please Select --	<input type="text"/>	 

Click Next after completion.

Next

STEPS TO COMPLETE E-FILING : OTHER PARTICULARS



BM

Logout

Name : NUR MATAHARI BINTI BULAN

RETURN FORM OF AN INDIVIDUAL RESIDENT WHO DOES NOT CARRY ON BUSINESS UNDER SECTION 77 OF THE INCOME TAX ACT 1967 This form is prescribed under Section 152 of the Income Tax Act 1967

e-BE YEAR OF ASSESSMENT 2025

TAX PAID IN EXCESS FOR THE YEAR OF ASSESSMENT 2025 :

OTHER PARTICULARS

Telephone no.

Handphone no.

Employer's no.

Tax borne by employer

e-Mail

Has financial account(s) at financial institution(s)
Malaysia

Disposal of asset under the Real Property Gains Tax Act
1976

Disposal declared to LHDNM

Method of payment for tax refund

Information of bank account

Name of bank

-- Please Select --

Bank account no.

Please make sure the bank account is active and not a joint bank account

If selecting a refund via bank account, please ensure that the bank name and account number provided are correct

continue scrolling to the bottom of the page



STEPS TO COMPLETE E-FILING : OTHER PARTICULARS

- 1
- 2
- 3
- 4
- 5

ADDRESS

Correspondence address

MALAYSIA

NO 4

JALAN TUN BUNGAH

Postcode

43650

City

BANDAR BARU BANGI

State

SELANGOR

Ensure mailing address is correct and up to date.

For further information regarding incentives under Paragraph 127(3)(b) ITA 1967, click "appendix".

INCENTIVE CLAIM

Please click  to save the inserted information

If applicable, select type of incentive claimed and complete relevant 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. Incentive 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 --		0	0	0	0	 

Next

Once completed, click the 'Next' button

STEPS TO COMPLETE E-FILING : INCOME

RETURN FORM OF AN INDIVIDUAL
RESIDENT WHO DOES NOT CARRY ON BUSINESS
UNDER SECTION 77 OF THE INCOME TAX ACT 1967
This form is prescribed under Section 152 of the Income Tax Act 1967

e-BE YEAR OF ASSESSMENT 2025

STATUTORY INCOME AND TOTAL INCOME

The pre-filled income amount is not final and can still be updated.
The amount reported is subject to compliance with the conditions and eligibility as stated in the Income Tax Return Form Explanatory Notes

Enter income based on EA/EC and round to nearest RM. Enter "0" if none.

Statutory income from sources of employment in Malaysia

Number of employments

Statutory income from sources of dividends in Malaysia

Statutory income from sources of rents in Malaysia

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

Aggregate of other statutory income from sources outside Malaysia received in Malaysia

AGGREGATE INCOME

LESS Approved investment under angel investor tax incentive

TOTAL

LESS Approved donations / gifts / contributions

TOTAL INCOME (SELF)

Monthly Tax Deductions (MTD)

Section 107D

Self installments / CP500

Payment made for 2025 income – SELF and HUSBAND / WIFE for joint assessment

Key in number of employments.

Click here to enter details of donations, gifts or contributions (if any) for tax deduction purposes.

Enter instalment payment/ CP500 (if applicable).

Enter MTD amount based on EA/EC.

info	XXXXXX	.00
info		
info		.00
info		.00
		.00
Click to fill	XXXXXX	.00
		.00
info		.00
	XXXXXX	.00
Click to fill		.00
	XXXX.XX	
		0.00
		0.00
		XXXX.XX

STEPS TO COMPLETE E-FILING : DONATIONS/GIFTS

RETURN FORM OF AN INDIVIDUAL
RESIDENT WHO DOES NOT CARRY ON BUSINESS
UNDER SECTION 77 OF THE INCOME TAX ACT 1967
This form is prescribed under Section 152 of the Income Tax Act 1967

e-BE YEAR OF ASSESSMENT 2025

APPROVED DONATIONS / GIFTS / CONTRIBUTIONS

Gift of money to the Government / State Government / local authority

Gift of money to approved institutions / organisations / funds

Gift of money for any sports activity approved by the Minister of Finance

Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance

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

TOTAL

Restricted to 10% of aggregate income

Gift of artefacts / manuscripts or paintings to the Government or State Government

Gift of money for the provision of library facilities or to libraries

Gift of money or contribution in kind for the provision of facilities in public places for the benefit of disabled persons

Gift of money / cost / value of gift of medical equipment to any healthcare facility approved by the Ministry of Health

Gift of paintings to the National Art Gallery or any state art gallery

TOTAL

Restricted to 20,000

Restricted to 20,000

Next

Click the Next
button to proceed

- Only approved donations, gifts or contributions are allowed as deduction.
- Visit www.hasil.gov.my > Individuals > Donations/Gifts for further information.
- Complete the relevant section(s), where applicable.

STEPS TO COMPLETE E-FILING : RECEIPT SAMPLE

 Potongan Di Bawah Subseksyen 44(6) Akta Cukai Pendapatan 1967: No. Rujukan: LHDN.01/35/42/51/179-6.1682
Tempoh Kuantkuasa Kelulusan: 13 Januari 1972 hingga 31 Disember 2023

Resit Derma Rasmi
Donation Official Receipt

Tarikh **31/12/2022** No. **7013315**
Date

Diterima daripada **NUR MATAHARI BINTI BULAN**
Received from

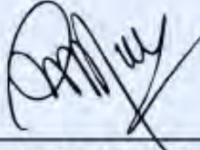
No. Kad Pengenalan / Pasport / Pendaftaran Perniagaan **XXXXXX - XX - XXXX**
NRIC / Passport / Business Registration

Alamat Surat Menyurat
Mailing Address
NO 19-05 RESIDENSI RAZAKMAS JALAN BAKTI
56100 KUALA LUMPUR WP KUALA LUMPUR

No. Ahli WWF **WH003517**
WWF ID

Jumlah dalam Ringgit **ONE HUNDRED AND EIGHTY RINGGIT MALAYSIA ONLY**
Sum of Ringgit

Amaun **RM 180.00**
Amount


Pengarah Eksekutif & Ketua Pegawai Eksekutif
Executive Director & CEO
WWF-Malaysia

"Untuk sumbangan yang diterima melalui cek, resit ini sah setelah cek diperakui oleh bank"
"For donations received by cheques, this receipt is valid upon successful clearance of the cheques by the bank"

WORLD WIDE FUND FOR NATURE MALAYSIA
1, Jalan PJS 5/28A, PJCC, Petaling Jaya, Selangor | Tel: (03)7450 3773 | Fax: (03)7450 3777 | kawan@wwf.org.my | wwf.org.my

STEPS TO COMPLETE E-FILING

5

Complete this section if applicable

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) .00"/>	 

TAX EXEMPT INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA

Tax exempt income from sources outside Malaysia received in Malaysia

[Click to fill](#)

If not applicable, proceed by clicking 'Next'

[Next](#)

Copyright Reserved 2026 © Inland Revenue Board of Malaysia

If applicable, click this button to fill in any tax exempt income from sources outside Malaysia received in Malaysia

STEPS TO COMPLETE E-FILING

Name : NUR MATAHARI BINTI BULAN

RETURN FORM OF AN INDIVIDUAL
RESIDENT WHO DOES NOT CARRY ON BUSINESS
UNDER SECTION 77 OF THE INCOME TAX ACT 1967
This form is prescribed under Section 152 of the Income Tax Act 1967

e-BE YEAR OF ASSESSMENT 2025 TAX PAID IN EXCESS FOR THE YEAR OF ASSESSMENT 2025 : RM

TAX EXEMPT INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA

Please click to save the inserted information

No.	Country	Type of Income	Tax Paid In The Country Of Origin	Headline Tax Rate In The Country Of Origin	Amount Of Tax Charged In The Country Of Origin (RM)	Amount Of Income Remitted (RM)	
	-- Please Select --	-- Please Select --	-- Please Select --	0 %			
TOTAL						.00	

Next ←

This screen will appear after you click 'Click to Fill'

Once completed, click the 'Next' button.

Refer to:

www.hasil.gov.my > Legislation > Guidelines > Technical Guidelines > Guidelines on Tax Treatment in Relation to Income Received from Abroad (Amendment)

- Foreign dividend income received in Malaysia by a resident company, resident limited liability partnership (LLP) and resident individual in relation to a partnership business in Malaysia
(Refer to P.U.(A) 235/2022)
- All foreign income other than income from a partnership business received in Malaysia by a resident individual
(Refer to P.U.(A) 234/2022)

STEPS TO COMPLETE E-FILING : RELIEF

e-BE YEAR OF ASSESSMENT 2025

RELIEF

The pre-filled income amount is not final and can still be updated.
The amount claimed is subject to compliance with the conditions and eligibility as stated in the Income Tax Return Form Explanatory Notes

Enter eligible expenses for tax relief, where applicable.

Individual and dependent relatives			9,000	.00
Expenses for parents or grandparents				
Medical treatment, dental treatment, special needs and carer				.00
Complete medical examination include vaccination	Restricted to 1,000			.00
TOTAL		Restricted to 8,000		.00
Basic supporting equipment for disabled self, spouse, child or parent		Restricted to 6,000		.00
Disabled individual		Only 7,000		.00
doctorate level – Course of study in law, accounting, islamic financing, technical, vocational, industrial, scientific or				.00
level - Any course of study				.00
course of study undertaken for the purpose of upskilling or self-enhancement conducted by a recognized body	Restricted to 2,000			.00
TOTAL		Restricted to 7,000		.00

Click on 'Explanatory Notes' for further information on the reliefs.



STEPS TO COMPLETE E-FILING : RELIEF

1

Medical expenses on serious diseases for self, spouse or child

.00

2

Medical expenses on vaccination for self, spouse and child

Restricted to 1,000

.00

3

Dental examination and treatment on himself, husband / wife or child

Restricted to 1,000

.00

4

Expenses on:

- Complete medical examination or payment of fees for disease detection test for self, spouse or child
- Purchase of self-testing medical device registered under the Medical Device Act 2012 [Act 737] for spouse or child
(Not being used for business purposes)
- Mental health examination or consultation for self, spouse or child

Restricted to 1,000

.00

5

Expenses on child of the age of 18 years and below, in respect of:

- Assessment for the purposes of diagnosis of learning disability
- Early intervention programme or rehabilitation treatment for learning disability

Restricted to 6,000

.00

TOTAL

Restricted to 10,000



Eligible expenses for early intervention or rehabilitation treatment for:

- **Children aged 18 years and below; and**
- **Children diagnosed with learning disabilities under the following sub-categories:**
 - Autism Spectrum Disorder (ASD);
 - Attention Deficit Hyperactivity Disorder (ADHD);
 - Global Developmental Delay (GDD);
 - Intellectual Disability;
 - Down Syndrome; and
 - Specific Learning Disability.

(Effective from the Year of Assessment 2023 and subsequent years of assessment.)

STEPS TO COMPLETE E-FILING : RELIEF

1

Eligibility Conditions:

- (a) Purchase of reading materials such as books, journals, magazines, newspapers or other similar publications (excluding prohibited reading materials).
- (b) Purchase of a personal computer, smartphone or tablet (not for business use).
- (c) Monthly subscription fees for internet services registered under the taxpayer's name.
- (d) Fees paid for any skills enhancement or self-development courses.

4

Claim Conditions

- (i) Childcare centres registered under the Child Care Centre Act 1984.
- (ii) Preschools registered under the Education Act 1996.
- (iii) Fees paid for children aged six (6) years and below.
- (iv) The claim may be made by either the husband or the wife only.

4

Lifestyle - Expenses for the use / benefit of self, spouse or child

5

Lifestyle – Additional relief for the use / benefit of self, spouse, child or parents

Purchase of breastfeeding equipment for own use for a child aged 2 years and below

Child care fees to a registered child care centre / kindergarten for a child aged 6 years and below

Net deposit in *Skim Simpanan Pendidikan Nasional*

1

info Restricted to 2,500

2

info Restricted to 1,000

3

info Restricted to 1,000

4

info Restricted to 3,000

5

info Restricted to 8,000

2

Eligibility Conditions:

- (i) Purchase of sports equipment for sports activities as defined under the Sports Development Act 1997
- (ii) Rental or entrance fees for sports facilities
- (iii) Registration fees for participation in sports competitions organised by organisers approved and licensed by the Commissioner of Sports under the Sports Development Act 1997
- (iv) Gym membership fees or sports activity fees provided by sports clubs / associations / companies registered to conduct sports activities listed under the Sports Development Act 1997

3

Claim Conditions:

- (i) Malaysian citizen taxpayers only.
- (ii) The taxpayer has a child aged two (2) years and below.
- (iii) Eligible breastfeeding equipment includes breast pump kits and ice packs, breast milk collection and storage equipment, and cooler bags.
- (iv) The claim is allowed once every two (2) years of assessment.

5

Condition:

Total deposit in the year 2025 minus total withdrawals in the year 2025

STEPS TO COMPLETE E-FILING : RELIEF

- 1
- 2
- 3
- 4
- 5

CHILD Click to fill

Child - Under the age of 18 years .00

Child - 18 years & above and studying .00

Child - Disabled .00

Click 'Click to Fill' to enter child details, if applicable

The following screen will appear when you click the 'Click to Fill' button. Proceed to fill in all required information

CHILD info

Please click  to save the inserted information

No.	Category	Name / Identification No.	Deduction / Eligibility Information
	-- Please Select --	<input type="text" value="Full Name as per Identity Card or Passport"/> <input type="text" value="-- Please Select --"/> Limited to 12 characters only	Deduction <input type="text" value="-- Please Select --"/> Eligibility <input type="text" value="-- Please Select --"/> Total <input type="text" value="0"/>

100% Eligibility – This field is to be completed by an individual who qualifies for the full child relief.

50% Eligibility – This field is to be completed by an individual (not jointly assessed with another individual) who qualifies for the child relief, where payments have been made by that individual and another individual for the same child, and each individual is entitled to claim half of the allowable relief for the payments made.

Once completed, click the 'Next' button

Next

STEPS TO COMPLETE E-FILING : RELIEF

2

Life insurance and EPF

3

- Life insurance premium for self /spouse or contribution to EPF (Voluntary)

Restricted to 3,000

 .00

4

- Contribution to EPF (voluntary or compulsory) / approved scheme

Restricted to 4,000

 .00

5

TOTAL

Restricted to 7,000

 .00

Private retirement scheme and deferred annuity

1

info

Restricted to 3,000

 .00

Education and medical insurance for for self, spouse or child

Restricted to 4,000

 .00

Contribution to the Social Security Organization (SOCSO) according to Employees Social Security Act 1969 or Employment Insurance System Act 2017

Restricted to 350

 .00

- 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)

- Purchase of food waste compost machine for the household purpose (Deduction allowed once in every 3 years of assessment)

Restricted to 2,500

 .00

Interest expended for the purchase of the first residential property to be occupied as place of residence and limited to only one unit

2

info

-- Please Select --

-- Please Select --

Price of residential property is not more than RM500,000

Price of residential property is more than RM500,000 but not more than RM750,000

1

Tax relief not exceeding RM3,000 is allowed for contributions made to a Private Retirement Scheme approved by the Securities Commission and for deferred annuity payments. This relief is effective from Year of Assessment 2012 until Year of Assessment 2025

2

The sale and purchase agreement must be executed between 1 January 2025 and 31 December 2027

STEPS TO COMPLETE E-FILING : REBATE / TAX DEDUCTIONS

REBATE / TAX DEDUCTIONS / TAX RELIEF

Departure levy for umrah travel / religious travel for other religions

1

info

(Restricted to 2 trips in a lifetime)

Number of trips

-- Please Select --

-- Please Select --

Zakat and fitrah

Click 'HK-6' to open the tax deduction details under Section 110 (Others), if applicable.



HK-6

Section 110 tax deduction (others)

Section 132 tax relief

HK-8

Section 133 tax relief

HK-9

TOTAL

2

info

Levy Relief Conditions

- (i) Restricted to two (2) trips in a lifetime.
- (ii) Paid by a taxpayer departing Malaysia for Umrah travel or religious travel for other religions.
- (iii) Applicable to air transportation where levy charges are imposed on the ticket or any document issued by the operator.
- (iv) Eligibility Requirements
 - a) Boarding pass; and
 - b) In the case of:
 - Umrah – a copy of the visa issued by the Embassy of Saudi Arabia; or
 - Other religious pilgrimage – written verification from a religious body recognised by the Committee for the Promotion of Inter-Religious Understanding and Harmony Among Adherents, Department of National Unity and Integration, Prime Minister's Department.

Next

Copyright Reserved 2026 © Inland Revenue Board of Malaysia

Section 132 – Tax Relief

Tax relief in respect of income brought into Malaysia on which tax has been charged in the country of origin, where the country has an Avoidance of Double Taxation Agreement (DTA) with Malaysia.

Section 133 – Tax Relief

Tax relief in respect of income brought into Malaysia on which tax has been charged in the country of origin, where the country does not have an Avoidance of Double Taxation Agreement (DTA) with Malaysia.

STEPS TO COMPLETE E-FILING : REBATE

1 INDIVIDUAL/SPOUSE REBATE

- Individual rebate : RM400
- Additional spouse rebate : RM400 (if spouse has no income)
- **Eligibility Condition:**

Chargeable income not exceeding RM35,000 per year.

2 ZAKAT REBATE

- Zakat or fitrah payments are restricted to the amount of tax payable.

3 LEVY REBATE

Levy relief for Umrah travel or travel for religious purposes of other religions, limited to two (2) trips in a lifetime.

COUNTRY/CLASS	ASEAN COUNTRIES		NON ASEAN COUNTRIES	
	Economy Class	Non-economy class	Economy Class	Non-economy class
Rate of levy relief	RM8	RM50	RM20	RM150

STEPS TO COMPLETE E-FILING : HK-6 TAX DEDUCTION UNDER SECTION 110 (OTHERS)

- 1
- 2
- 3
- 4
- 5

RETURN FORM OF AN INDIVIDUAL
 RESIDENT WHO DOES NOT CARRY ON BUSINESS
 UNDER SECTION 77 OF THE INCOME TAX ACT 1967
 This form is prescribed under Section 152 of the Income Tax Act 1967

e-BE YEAR OF ASSESSMENT 2025

TAX PAID IN EXCESS FOR THE YEAR OF ASSESSMENT 2025 :

HK-6 : TAX DEDUCTION UNDER SECTION 110 (OTHERS)

Please click  to save the inserted information

List of interest / royalty income subject to the provision under section 109 ITA 1967; section 4A income subject to the provision under section 109B ITA 1967; income from trust bodies as per CP30A and other relevant income

No.	Type of HK-6	Income type	Name of payer / Trust body	Gross income (RM)	Tax deducted (RM)	Date of payment	Receipt no.
	SELF	<div style="border: 1px solid #ccc; padding: 2px;"> -- Please Select -- -- Please Select -- Interest Royalties Section 4A Income Income from trust Other Relevant Income </div>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="dd/mm/yyyy"/>	<input type="text"/>
Total tax deducted / credit claimed under Section 110			Total gross from r		Total income from trust bodies	Total gross income from other sources	
<input type="text" value=".00"/>		<input type="text" value=".00"/>	<input type="text" value=".00"/>	<input type="text" value=".00"/>	<input type="text" value=".00"/>	<input type="text" value=".00"/>	

The following is the HK-6 display (Working Sheet 6). Enter the required information, if applicable

Next

STEPS TO COMPLETE E-FILING : SUMMARY

e-BE YEAR OF ASSESSMENT 2025

SUMMARY

Total income					59,343
LESS Total relief					21,049
CHARGEABLE INCOME					38,294
INCOME TAX COMPUTATION					
Chargeable income subject to Part I of Schedule 1					
Tax on the first	35,000			600.00	
Tax on the balance	3,294	At rate	6 %	197.64	
TOTAL INCOME TAX					797.64
Tax rebate for individual					
Tax rebate for husband / wife					
Zakat and fitrah					
Departure levy for umrah travel / religious travel for other religions					
LESS (Restricted to total income tax)					0.00
TOTAL TAX CHARGED					797.64
LESS Total tax deduction (Section 110) and relief (Section 132 and 133)					0.00
TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2025					797.64
MTD / Section 107D / Self installment / CP500 payment made for the year 2025 – SELF and HUSBAND / WIFE for joint assessment					1,280.60
TAX PAID IN EXCESS FOR THE YEAR OF ASSESSMENT 2025					482.96

All previously entered information is summarised on this page. The tax computation, including the amount of tax payable or any tax overpayment is also displayed.

STEPS TO COMPLETE E-FILING : DECLARATION

4

e-BE YEAR OF ASSESSMENT 2025

TAX PAID IN EXCESS FOR THE YEAR OF ASSESSMENT 2025 : RM 482.96

5

DECLARATION

I, **NUR MATAHARI BINTI BULAN**

Identification no. **XXXXXXXXXXXX**

Date

06-03-2026

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.

After reading the Important Reminder, click 'Sign & Submit'.

IMPORTANT REMINDER

Print Draft

Sign and Submit

The following screen will appear. Enter your MyTax identification number and password, then click 'Sign'.

BORANG NYATA INDIVIDU

Tandatangan

No. Rujukan (No. Pengenalan) :

Kata Laluan :

Tandatangan Batalkan

e-BE TAHUN TAKSIRAN 2024

Saya,

No. pengenalan

dengan ini mengakui bahawa maklumat mengenai pend

Anda adalah bertanggungjawab

Rekod dan dokumen yang digunakan dalam pengiraan cukai hendaklah disimpan selama 7 tahun untuk rujukan dan semakan LHDNM.

PERINGATAN PENTING

Cetak draft

Tandatangan & hantar

STEPS TO COMPLETE E-FILING : ACKNOWLEDGEMENT

Serial Number	BE XXXXXXXXX
Name	NUR MATAHARI BINTI BULAN
Tax Identification (TIN)	IG XXXXXXXXX
Identification Number	XXXXXXXXXXXX
Total Income	RM 81,328
Taxable Income	RM 56,016
Total Tax Charged	RM 905.76
Tax Payable For Year of Assessment 2025	RM 905.76
PCB Payment / Section 107D / Self-Instalment / CP500 for Year 2024 – SELF (for Joint Assessment)	RM 2,171.65
EXCESS PAYMENT FOR YEAR OF ASSESSMENT 2025	RM 1,265.89 ←
Declaration and Signed By	NUR MATAHARI BINTI BULAN
Tax Identification (TIN)	XXXXXXXXXXXX
Date And Time	06 March 2026 17:07:02

Refunds will be processed within 30 working days from the date of e-Filing submission, provided the return is submitted within the stipulated submission period

To print the acknowledgement and the submitted e-BE.

Thank You For Using HASiL e-Filing

Print Acknowledgement

Print e-Be

INDIVIDUAL INCOME TAX RATE SCHEDULE FOR THE YEAR OF ASSESSMENT 2025

Rate %	Computation (RM)	Tax (RM)	Category	Chargeable income bracket
0	First 5,000	0	A	0 - 5,000
1	First 5,000 Next 15,000	0 150	B	5,001 - 20,000
3	First 20,000 Next 15,000	150 450	C	20,001 - 35,000
6	First 35,000 Next 15,000	600 900	D	35,001 - 50,000
11	First 50,000 Next 20,000	1,500 2,200	E	50,001 - 70,000
19	First 70,000 Next 30,000	3,700 5,700	F	70,001 - 100,000
25	First 100,000 Next 300,000	9,400 75,000	G	100,001 - 400,000
26	First 400,00 Next 200,000	84,400 52,000	H	400,001 - 600,000
28	First 600,000 Next 1,400,000	136,400 392,000	I	600,001 - 2,000,000
30	First 2,000,000 Every ringgit thereafter.	528,400	J	Exceeding 2,000,000



NON RESIDENT

The tax rate for non-resident individuals is 30%, regardless of the individual's income bracket.



LATE/FAILURE TO SUBMIT TAX RETURN BY THE DUE DATE

LATE / FAILURE TO SUBMIT TAX RETURN: PENALTY

Penalty Subsection 112(3) ITA 1967

Imposed based on:
The period after the due date
prescribed for submission

Penalty calculation is based on:
The amount of tax payable

01

15%
Up to 12 months

02

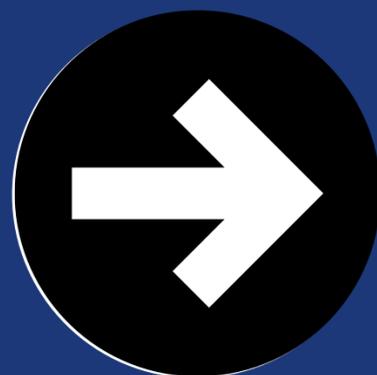
30%
Exceeding 12 months up to
24 months

03

45%
Exceeding 24 months

OFFENCE OF LATE PAYMENT / FAILURE TO PAY TAX WITHIN THE PRESCRIBED PERIOD

An **INCREASE** will be **IMPOSED** depending on the period after the prescribed due date or any extension of time granted



An increase of **10%** on the amount of tax payable



STOPPAGE ORDER

“

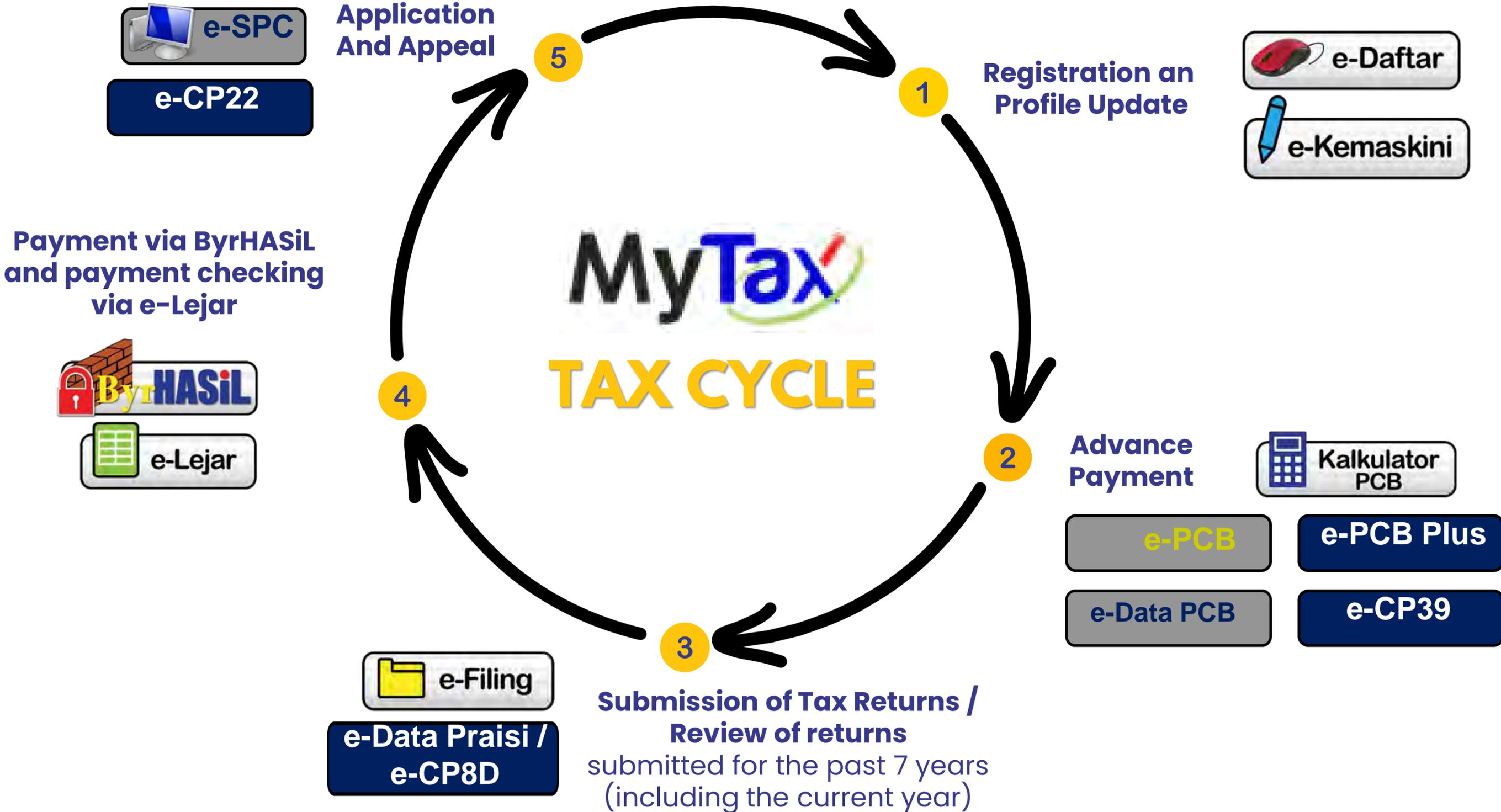
**A travel restriction can
be imposed if you have
outstanding tax arrears**

”



SCAN TO CHECK STATUS

HASiL e-SERVICES : END-TO-END TAXPAYER JOURNEY





WHAT TO DO WHEN AN ERROR IS MADE IN THE TAX RETURN FORM?

AMENDMENTS WITHIN THE SUBMISSION PERIOD OF THE INCOME TAX RETURN FORM / E-FILING

TYPES OF AMENDMENT	AMENDMENT METHOD		SUBMISSION PERIOD
<p><u>Amendments Involving Reduction of Tax</u></p> <ol style="list-style-type: none"> Overstated income reported Underclaimed tax relief Underclaimed tax rebate Underclaimed donations / contributions Underclaimed capital allowance (e-B) Underclaimed expenses (e-B) 	<ol style="list-style-type: none"> Individuals Not Carrying on Business – File Form BE 	<p>Online:</p> <ol style="list-style-type: none"> Via e-Amendment Application for BE Upload supporting documents related to the amendment 	<p>Beginning 1 April each year</p>
	<ol style="list-style-type: none"> Individuals Carrying on Business – File Form B Individuals Not Carrying on Business – File Form BE 	<p>Manual appeal at the Individual Tax File Branch:</p> <ol style="list-style-type: none"> Amendment appeal letter Copy of the BNCP that has been submitted Supporting documents for income received / derived Supporting documents for all reliefs and rebates claimed 	<p>Amendment applications may be submitted before or on the due date for submission of the Tax Return Form</p>
<p><u>Amendments Involving Increase of Tax</u></p> <ol style="list-style-type: none"> Underreported / unreported income Overclaimed tax relief Overclaimed tax rebate Overclaimed donations / contributions Overclaimed capital allowance (e-B) Overclaimed expenses (e-B) 	<p>All individuals</p>	<p>Manual appeal at the Individual Tax File Branch with the following documents:</p> <ol style="list-style-type: none"> Amendment appeal letter Copy of the BNCP that has been submitted Supporting documents for income received / derived Supporting documents for all reliefs and rebates claimed 	<p>Amendment applications may be submitted before or on the due date for submission of the Tax Return Form</p>

AMENDMENTS BEYOND THE SUBMISSION PERIOD OF THE INCOME TAX RETURN FORM / E-FILING

TYPES OF AMENDMENT	AMENDMENT METHOD		SUBMISSION PERIOD
<p><u>Amendments Involving Reduction of Tax</u></p> <ol style="list-style-type: none"> 1. Overstated income reported 2. Underclaimed tax relief 3. Underclaimed tax rebate 4. Underclaimed donations / contributions 5. Underclaimed capital allowance(e-B) Underclaimed expenses (e-B) 	All individuals	<p>Manual appeal at the Individual Tax File Branch:</p> <ol style="list-style-type: none"> 1. Amendment appeal letter 2. Copy of the BNCP that has been submitted 3. Supporting documents for income received / derived 4. Supporting documents for all reliefs and rebates claimed 	<p>Amendment applications may be submitted at any time after the due date for submission of the Tax Return Form 1 April each year</p>
<p><u>Amendments Involving Increase of Tax</u></p> <ol style="list-style-type: none"> 1. Underreported / unreported income 2. Overclaimed tax relief 3. Overclaimed tax rebate 4. Overclaimed donations / contributions 5. Overclaimed capital allowance(e-B) 6. Overclaimed expenses (e-B) 	All individuals	<p>Amended Tax Return Form</p> <ol style="list-style-type: none"> 1. Submit to the Individual Tax File Branch <p>Manual appeal at the Individual Tax File Branch:</p> <ol style="list-style-type: none"> 1. Amendment appeal letter 2. Copy of the BNCP that has been submitted 3. Supporting documents for income received / derived 4. Supporting documents for all reliefs and rebates claimed 	<p>Amendments may only be made within 6 months after the due date for submission of the Tax Return Form in accordance with the Income Tax Act 1967</p> <p>Amendment applications may be submitted after the 6-month period from the due date for submission of the Tax Return Form</p>



5
MIN

**QUICK SURVEY ON
THE EFFECTIVENESS
OF HASiL's TAX
EDUCATION AND
AWARENESS PROGRAMME**

We would greatly appreciate your feedback on the implementation of the programme to ensure that its quality remains aligned with HASiL's vision and mission.

SCAN HERE

Thank You



03-8911 1000
Hasil Contact Centre



1-800-88-2747
Special Gouvernement
Assistance

