



ESCALATE THE PASSION

HOW TO MAXIMISE YOUR TAX : E-FILING e-BE FOR YEAR ASSESSMENT 2023

UPDATED AS AT 12/03/2024



HASiL's SOCIAL MEDIA



MEDIA SOSIAL HASiL

 @hasil_malaysia

 @HASiL_Malaysia

 @hasil_malaysia

 @HASiLMalaysia

 @HASiL_Malaysia

www.hasil.gov.my 03-8911 1000 facebook.com/HASiLMalaysia [hasil_malaysia](https://instagram.com/hasil_malaysia) [@HASiL_Malaysia](https://tiktok.com/@HASiL_Malaysia) [@HASiL_Malaysia](https://twitter.com/HASiL_Malaysia) [@hasil_malaysia](https://youtube.com/@hasil_malaysia)

JABATAN KHIDMAT KORPORAT | CORPORATE SERVICES DEPARTMENT



HASIL PORTAL :
www.hasil.gov.my

EduZone
Gerbang Pendidikan Percukaian Anda



UPDATED AS AT 12/03/2024



ADVANTAGES OF PAYING TAX



EDUCATIONS



HEALTH



WELFARE



**INFRASTRUCTURE &
PUBLIC FACILITIES AND
COMMUNICATION**



**AGRICULTURE &
INDUSTRIES**



DEVELOPMENT



**SECURITY &
NATIONAL DEFENCE**



SUBSIDIES
UPDATED AS AT 12/03/2024



Tax information at
your fingertips.

www.mytax.hasil.gov.my

Download Apps Now



UPDATED AS AT 12/03/2024

PLEASE VISIT MYTAX PORTAL AT <https://mytax.hasil.gov.my>



UPDATED AS AT 12/03/2024

Welcome to MyTax ID LATIHAN 3 (Individual)
Tax Identification Number (TIN) : IG 7018119050
LHDNM : SABAH

View Bill Number | Profile | Mail | Document

Your Tax Info

Role Selection

Individual

Your Tax Payment Status

Tax Total

Thank You For Your Contribution To The Nation



Amount of Tax paid for previous year

Tax Payable
Your Tax Payment Status
RM 382.00

Refund Amount
Latest Amount Approved
RM 0.00

Latest Approved Tax Refund

e-Filing Form Status For Assessment Year

- 2023**
e-Form BE TT 2023 will start from 01/03/2024
- 2022**
e-Form BE have not been submitted

e-Filing Status Form

Stoppage Order Review

You Have No Restriction

Travel Restriction Check



Refund



BNCP



Ledger



PCB

UPDATED AS AT 12/03/2024





INTRODUCTION OF e-FILING

UPDATED AS AT 12/03/2024

TAX EDUCATION DIVISION



CORPORATE SERVICES DEPARTMENT



Responsibility of Taxpayers

- Taxpayers are required to declare, calculate their own tax, submit the Return Form and pay the tax



Deadline of Return Form Submission

- **30 April**- Individual who receive income from other than business source
- **30 June**- Individual who receive income from business source



Tax Payment

- On or before deadline of Return Form submission



Verification

- Monthly Tax Deduction (MTD) in 2023 which was deducted by the employer via e-Lejar (<https://mytax.hasil.gov.my>)
- The accurate amount of Monthly Tax Deduction via Kalkulator PCB (www.hasil.gov.my)

UPDATED AS AT 12/03/2024

DUE DATE FOR SUBMISSION RETURN FORM VIA e-FILING

Form	Due Date For Submission of Return Form	
	Does Not Carry On Business	Carry On Business
BE	15th May 2024	-
B and P	-	15th July 2024
BT, M / MT, TP, TJ dan TF	15th May 2024	15th July 2024

UPDATED AS AT 12/03/2024



This service enables individuals, companies, employers, and others to fill in, sign digitally, and submit Return Form via electronic



UPDATED AS AT 12/03/2024



TYPES OF ITRF FORM THAT CAN BE SUBMITTED VIA e-FILING

e-BE	Individuals with non business income.
e-B	Individuals with business income
e-M	Non-Resident Individuals
e-BT	Individuals (Knowledge or expert worker)
e-MT	Non-Resident Individuals (Knowledge worker)
e-E	Employer
e-P	Partnership
e-TF	Association
e-TP	Deceased Person's estate
e-C	Company
e-C1	Co-operatives

UPDATED AS AT 12/03/2024

ADVANTAGES OF e-FILING

Guarantee of safe
data security

Able to retrieve at
anywhere and
anytime

Faster Tax refund

Faster and easier

Acknowledgement
of Return Form

Accurate tax
calculation

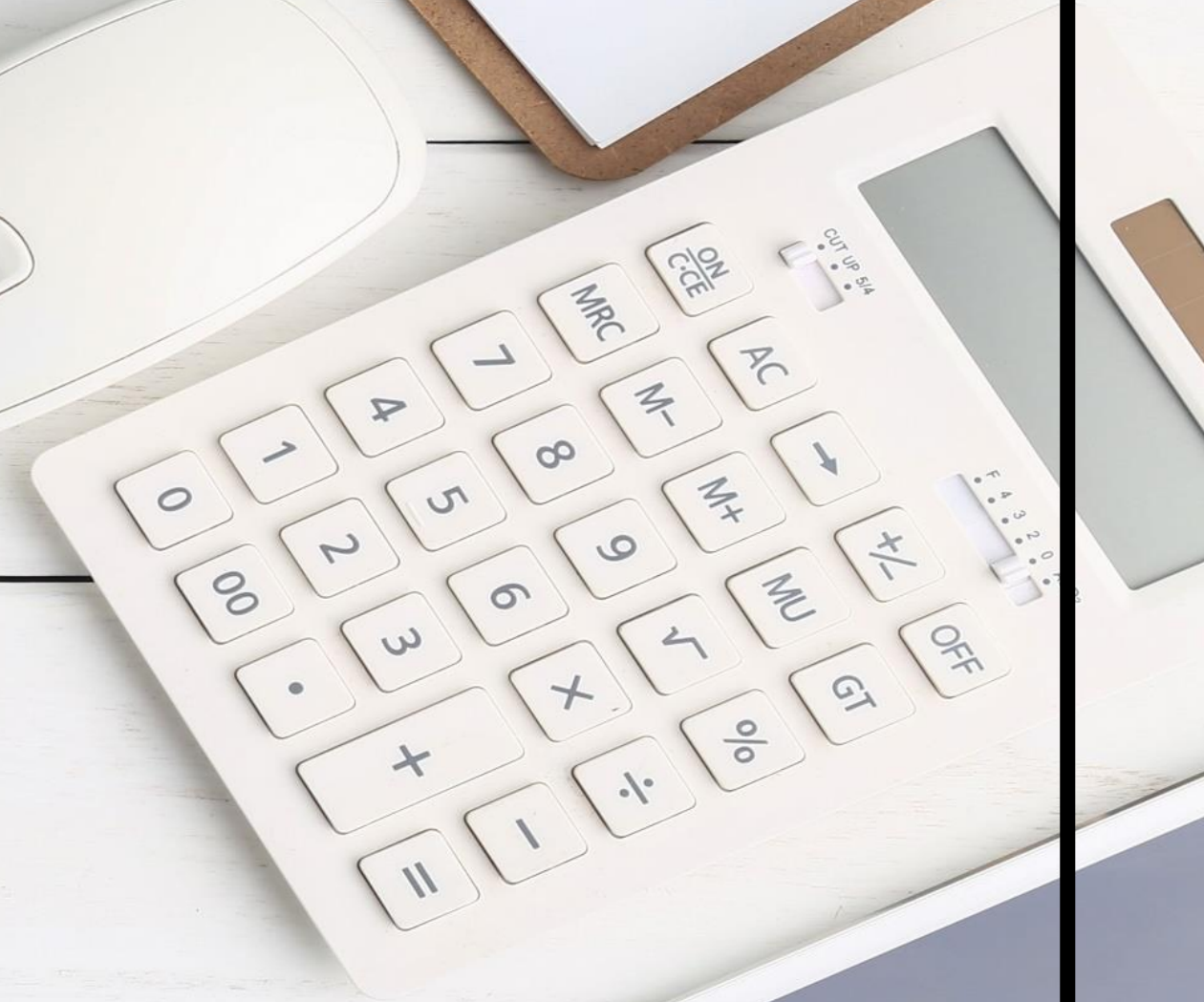
No more mail loss

UPDATED AS AT 12/03/2024



Building Sustainable Future
TOGETHER

e-Filing SYSTEM (e-BE 2023) 2024



UPDATED AS AT 12/03/2024



FOUR (4) EASY STEPS OF e-FILING

Get your PIN No. and register for Digital Certificate

Login and Complete Online Form (e-BE)

Sign the e-BE digitally and submit

Successful- Acknowledgement Receipt of e-BE

UPDATED AS AT 12/03/2024

E-BE YEAR OF ASSESSMENT 2023

1

For taxpayers who died during the current Year of Assessment, the e-filing system using the Individual Digital Certificate is inaccessible

2

The deceased's representative must apply for the Administrator's Digital Certificate by submitting the Letter of Administration documents, death certificate and a copy of the representative's identity

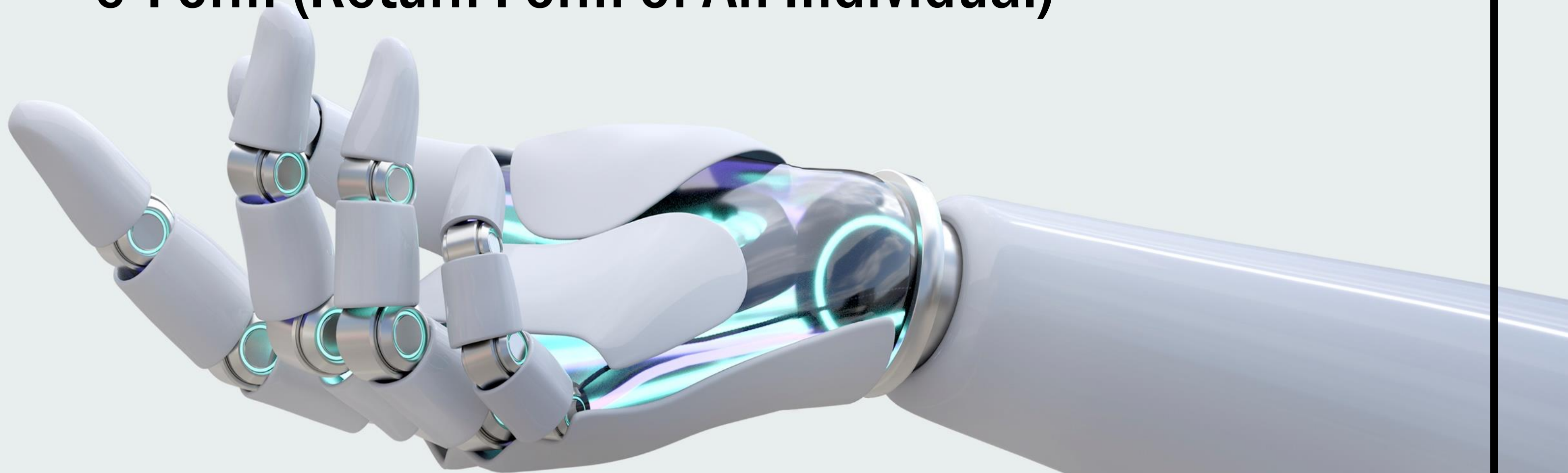
3

Representatives can report the deceased's income and claim the excess repayment (if any)

UPDATED AS AT 12/03/2024

NEW e-filing user !!!

Need to obtain **PIN No.** to register
Digital Certificate before fill up the
e-Form (Return Form of An Individual)



UPDATED AS AT 12/03/2024

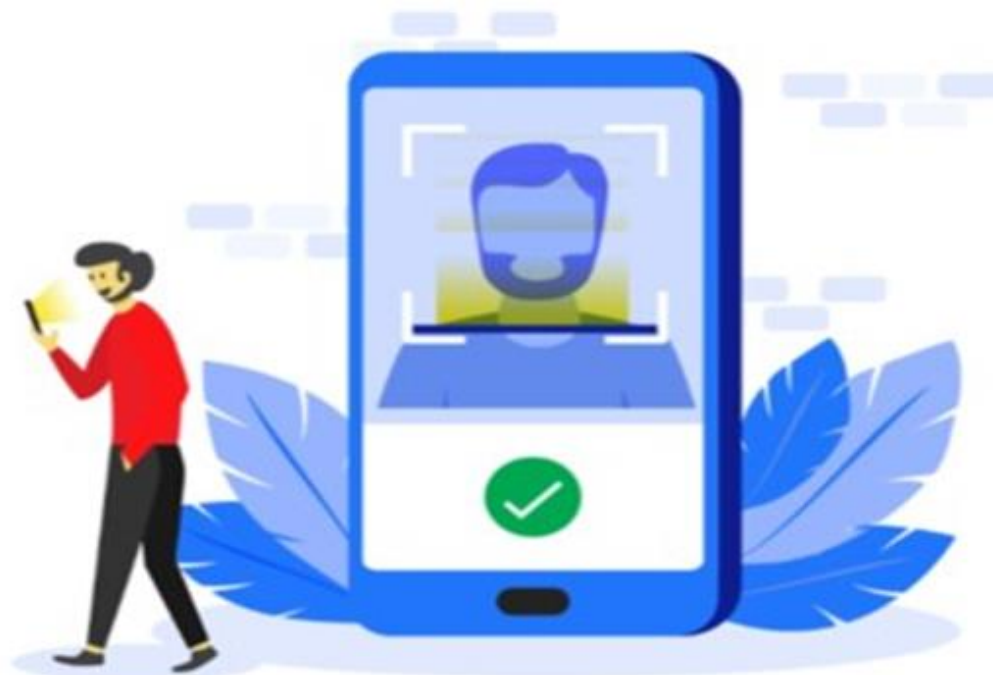
APPLICATION FOR PIN NO.



Melalui **MyTax**



e-KYC



e-CP55D



LEMBAGA HASIL DALAM NEGERI MALAYSIA
BORANG PERMOHONAN NOMBOR PIN e-FILING INDIVIDU
APPLICATION FORM FOR INDIVIDUAL e-FILING PIN NUMBER

CP55D [4/2021]

1	No. Pengenalan Identification No (Kad Pengenalan Baru / Polis / Tentera / Pasport) New IC / Police / Army / Passport	<input type="text"/>
1a	Warganegara (Jika 1 adalah Pasport)	<input type="text"/>
2	Nama Name	<input type="text"/> <input type="text"/>
3	No. telefon Telephone Number	<input type="text"/>
	e-Mail	<input type="text"/>

UPDATED AS AT 12/03/2024

CATEGORY e-FILING USER

*Consumer must be a taxpayer registered with the IRBM



New Taxpayer (first time using e-filing) Need to register digital certificate for access to MyTax and submit e-filing



The validity period of the Digital Certificate is only three (3) years and the taxpayer must renew the digital certificate by clicking agree on the message displayed on MyTax



Users have used e-filing and Digital Certificate has expired (3 years) need to get a new Digital Certificate through the system directly login e-Form

UPDATED AS AT 12/03/2024

FORGOT PASSWORD

UPDATED AS AT 12/03/2024



MyTax ezHasil Services ▾ e-Appointment Customer Feedback Help Center User Manual Light BM

ANDA ADALAH WIRA-NE

Choose Identity type and click submit

Please Enter Your Information

Identification Card No.

New Identification No.

Submit

Search Bill Number e-Daftar ByrHASiL e-TT

MyTax **Makluman**

Mulai 1 Januari 2023. peranan OeF

UPDATED AS AT 12/03/2024



MyTax ezHasil Services e-Appointment Customer Feedback Help Center User Manual Light BM

ANDA ADALAH WIRA NEGARA

Please Enter Password

Password123

Please Enter Password

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

Login

Forgot Password

Back

Click Forgot Password

Search Bill Number

e-Daftar

ByrHASiL

e-TT

MyTax MyTax

UPDATED AS AT 12/03/2024

← Back

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

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

Submit

Click e-mail registered with LHDNM

4. Click "Submit"



STEPS FOR e-FILING FOR YEAR OF ASSESSMENT 2023

UPDATED AS AT 12/03/2024





MyTax ezHasil Services e-Appointment Customer Feedback Help Center User Manual Light BM

ANDA ADALAH WIRTA

Please Enter Your Information

Identification Card No.

New Identification No.

Submit

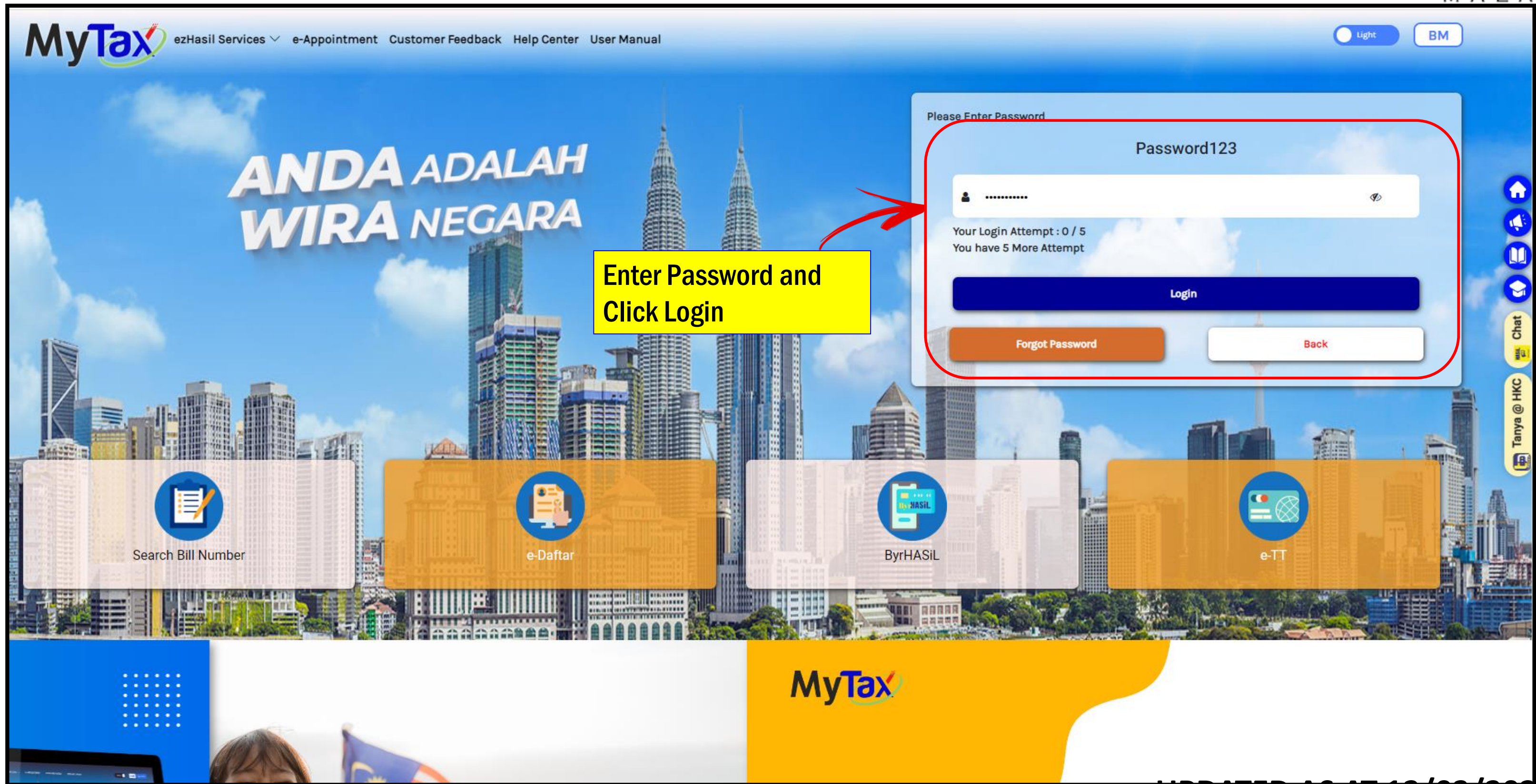
Search Bill Number e-Daftar ByrHASiL e-TT

MyTax **Makluman**

Mulai 1 Januari 2023, peranan OeF

Choose Identity type, enter Identification No. and click submit

UPDATED AS AT 12/03/2024



MyTax ezHasil Services ▾ e-Appointment Customer Feedback Help Center User Manual

Light BM

ANDA ADALAH WIRA NEGARA

Please Enter Password

Password123

.....

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

Login

Forgot Password Back

Search Bill Number

e-Daftar

ByrHASiL

e-TT

MyTax

Chat
Tanya @ HKC

Enter Password and Click Login

UPDATED AS AT 12/03/2024

← Back

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

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

Submit

Click e-mail registered with LHDNM

4. Click "Submit"

Welcome to MyTax ID LATI
Tax Identification Number
LHDNM : SABAH

View Bill Number



Your Tax Info

Role Selection !

Individual

Your Tax Payment Status

Tax Total

Thank You For Your Contribu



- ByrHASiL
- e-Appeal >
- e-Billing >
- e-CKHT >
- e-Data Praisi/e-CP8D
- e-Kemaskini >
- e-PCB+ >
- e-Pelarian Cukai
- e-Sekatan Perjalanan
- e-SPC
- e-TT >
- e-WHT
- eFiling**
- MITRS
- PCB Calculator
- Sistem Derma Bersepadu
- STAMPS

Click ezHasil Services > e-Filing

e-Filing Form Status For Assessment Year



2023

e-Form BE TT 2023 will start from 01/03/2024



2022

e-Form BE have not been submitted

Stoppage Order Review



You Have No Restriction !

Tax Payable

Your Tax Payment Status

RM 382.00

Refund Amount

Latest Amount Approved

RM 0.00

UPDATED AS AT 12/03/2024

Welcome to MyTax ID LATIHAN 2 (Individual)
Tax Identification Number (TIN) : 7023456060
LHDNM : SABAH

e-Form

e-Form Status

Resident Individual

e-BE

Without business source of income

Choose e-BE

e-B

With business source of income

Choose Year of Assessment 2023

Year of Assessment ▾

2023

2022

2021

2020

2019

2018

2017

2016

2015

2014

2013

2012

Return Form of a Non-Resident Individual

e-M

Return Form of a Non-Resident Individual

e-MT

Knowledge Worker is subject to approval by the Minister - refer to P.U. (A) 344/2010 in the LHDNM Official Portal

Year of Assessment ▾

UPDATED AS AT 12/03/2024

Particulars of Individual

- 1 Particulars of Individual
- 2 Other Particulars
- 3 Income
- 4 Relief
- 5 Summary

Other particulars

Income

Relief

Summary

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

ASSESSMENT 2023 BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2023 : RM 5,190.00

PARTICULARS OF INDIVIDUAL

ID LATIHAN 2			
Taxpayer No. (TIN)	IG 7023456060	Identification no.	Z7023456
Passport no.	<input type="text"/>	Passport no. registered with LHDNM	-
Country	MALAYSIA	Gender	Male
Date of birth	12/12/1990		
Marital status	Single	Date of marriage / divorce / demise	dd/mm/yyyy
Marital status	Self (single/divorcee/widow/widower)		

Next

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

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

BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2023 : RM 5,190.00


PARTICULARS OF INDIVIDUAL



Name	ID LATIHAN 2	Identification no	Z7023456
Tax Identification No. (TIN)	IG 7023456060	LHDNM	-
Current passport no.	<input type="text"/>	Gender	Male
Citizen	MALAYSIA	Date of birth	<input type="text"/>
Date of birth	12/12/1990	Status as at 31-12-2023	Married
Type of assessment	Separate	Date of marriage	<input type="text"/>

If married, enter related particulars and choose Type of Assessment

If married, fill in all particular

PARTICULARS OF WIFE

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"/>	 

Next

UPDATED AS AT 12/03/2024

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

Click other particulars

1

2

3

4

5

e-BE YEAR OF ASSESSMENT 2023

BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2023 : RM 5,190.00

OTHER PARTICULARS

Telephone no.	<input type="text" value="01110111011"/>	Handphone no.	<input type="text" value="01110111011"/>
Employer's no.	<input type="text" value="E 9024508901"/>	Tax borne by employer	<input type="text" value="No"/>
e-Mail	<input type="text" value="dummy@ymail.com"/>	Has financial account(s) at financial institution(s) outside Malaysia	<input type="text" value="No"/>
Disposal of asset under the Real Property Gains Tax Act 1976	<input type="text" value="No"/>	Disposal declared to LHDNM	<input type="text" value="-- Please"/>
Method of payment for tax refund	<input type="text" value="Payment via bank account"/>	Information of bank account	
		Name of bank	<input type="text" value="CIMB BANK BERHAD"/>
		Bank account no. (10/14 Digits)	<input type="text" value="0000000001"/>

Please ensure the bank's name and account no. are correct for the purpose of direct repayment / refund into your account (if any) via the *Electronic Fund Transfer (EFT)*

UPDATED AS AT 12/03/2024

Make sure Coresspondence address are correct

- 1
- 2
- 3
- 4
- 5

ADDRESS

Correspondence address

MALAYSIA

LEMBAGA HASIL DALAM NEGERI CAWANGAN KOTA KINABALU Address 3


Postcode: 88600 City: KOTA KINABALU State: SABAH

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

- Incentive claims under paragraph 127(3)(b) ITA1967, refer to the [appendix](#)
- 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



Click Next

UPDATED AS AT 12/03/2024

STATUTORY INCOME AND TOTAL INCOME

Click Income

Fill in employment income (if any) – Refer to EA / EC eg: Employment Income Enter “0” if no source of income

1

Statutory income from sources of employment in Malaysia

info

100,000 .00

2

Number of employment

inf

1

Total employer within the year of assessment

3

Statutory income from sources of rents in Malaysia

0 .00

4

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

.00

5

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

Click to fill

.00

AGGREGATE INCOME

100,000 .00

LESS Approved investment under angel investor tax incentive

info

.00

TOTAL

100,000 .00

LESS Approved donations / gifts / contributions

Click to fill

.00

TOTAL INCOME (SELF)

100,000 .00

Monthly Tax Deduction (MTD)

Monthly Tax Deductions (MTD)

2,500.00

Section 107D

0.00

Self installments / CP500

0.00

Payment made for 2023 income – SELF and HUSBAND / WIFE for joint assessment

2,500.00

UPDATED AS AT 12/03/2024

STATUTORY INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA



BM

Logout



Name : ID LATIHAN 2 (IG 7023456060)

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 2023

BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2023 : RM 5,190.00

STATUTORY INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA

Bil.	Country	Type of Income	Amount Of Tax Charged In The Country Of Origin (RM)	Statutory Income (RM)	
	-- Please Select --	-- Please Select --	0 .00	0 .00	 
TOTAL				.00	

Next

UPDATED AS AT 12/03/2024



APPROVE DONATIONS / GIFTS / CONTRIBUTION



e-BE YEAR OF ASSESSMENT 2023

BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2023 : RM 5,190.00

APPROVED DONATIONS / GIFTS / CONTRIBUTIONS

1

2

3

4

5

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

.00

Gift of money to approved institutions / organisations / funds

.00

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

.00

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

.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

.00

TOTAL

Restricted to 10% of aggregate income

.00

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

.00

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

Restricted to 20,000

.00

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

.00

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

Restricted to 20,000

.00

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

.00

TOTAL

.00

Next


UPDATED AS AT 12/03/2024





NON-EMPLOYMENT INCOME OF PRECEDING YEARS NOT DECLARED



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](#)

[Next](#)

UPDATED AS AT 12/03/2024



TAX EXEMPT INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA



1 **2** **3** **4** **5**

1 **2** **3** **4** **5**

Name : ID LATIHAN 2 (IG 7023456060)

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 2023

BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2023 : RM 5,190.00

RELIEF

Individual and dependent relatives		9,000 .00
Medical treatment, special needs and carer expenses for parents	info Restricted to 8,000	.00
Basic supporting equipment for disabled self, spouse, child or parent	Restricted to 6,000	.00
Disabled individual	Only 6,000	.00

Next

UPDATED AS AT 12/03/2024



RELIEF



BM

Logout

Name : ID LATIHAN 2 (IG 7023456060)

Relief

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 2023

BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2023 : RM 5,190.00

RELIEF

Individual and dependent relatives

9,000 .00

Medical treatment, special needs and carer expenses for parents

info

Restricted to 8,000

.00

Basic supporting equipment for disabled self, spouse, child or parent

Restricted to 6,000

.00

Disabled individual

Only 6,000

.00

UPDATED AS AT 12/03/2024



Education fees (Self)

Other than a degree at masters or doctorate level – Course of study in law, accounting, islamic financing, technical, vocational, industrial, scientific or technology

 .00

Degree at masters or doctorate level - Any course of study

 .00

Course of study undertaken for the purpose of upskilling or self-enhancement

Restricted to 2,000

 .00

TOTAL

Restricted to 7,000

 .00

Medical expenses on serious diseases for self, spouse or child

 .00

Medical expenses on fertility treatment for self or spouse

 .00

Medical expenses on vaccination for self, spouse and child

Restricted to 1,000

 .00

Expenses on:

- Complete medical examination for self, spouse or child
- COVID-19 detection test including purchase of self-detection test kit for self, spouse or child
- Mental health examination or consultation for self, spouse or child

Restricted to 1,000

 .00

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 4,000

 .00

TOTAL

Restricted to 10,000

 .00

UPDATED AS AT 12/03/2024

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

info

Restricted to 2,500

.00

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

info

Restricted to 500

.00

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

info

Restricted to 3,000

.00

Net deposit in *Skim Simpanan Pendidikan Nasional*

info

Restricted to 8,000

.00

UPDATED AS AT 12/03/2024

Child **info**

	No.		100% eligibility	No.		50% eligibility	
Child - Under the age of 18 years	<input type="text"/>	x 2,000	= <input type="text"/>	<input type="text"/>	x 1,000	= <input type="text"/>	<input type="text"/> .00
Child - 18 years & above and studying	<input type="text"/>	x 2,000	= <input type="text"/>	<input type="text"/>	x 1,000	= <input type="text"/>	<input type="text"/> .00
	<input type="text"/>	x 8,000	= <input type="text"/>	<input type="text"/>	x 4,000	= <input type="text"/>	
Child - Disabled	<input type="text"/>	x 6,000	= <input type="text"/>	<input type="text"/>	x 3,000	= <input type="text"/>	<input type="text"/> .00
	<input type="text"/>	x 14,000	= <input type="text"/>	<input type="text"/>	x 7,000	= <input type="text"/>	

Life insurance and EPF

- Life insurance premium / Contribution to EPF (voluntary)

Restricted to 3,000

.00

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

Restricted to 4,000

.00

TOTAL

Restricted to 7,000

.00

UPDATED AS AT 12/03/2024

Private retirement scheme and deferred annuity

info

Restricted to 3,000

.00

Education and medical insurance

Restricted to 3,000

.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)

Restricted to 2,500

.00

UPDATED AS AT 12/03/2024

REBATE / TAX DEDUCTIONS / TAX RELIEF



REBATE / TAX DEDUCTIONS / TAX RELIEF

Departure levy for umrah travel / religious travel for other religions

info

(Restricted to 2 trips in a lifetime)

Number of trips

-- Please Select --

-- Please Select --

Zakat and fitrah

Section 110 tax deduction (others)

HK-6

Section 132 tax relief

Section 133 tax relief

TOTAL

info

Next

UPDATED AS AT 12/03/2024

HK-6 TAX DEDUCTION UNDER SECTION 110



- 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 2023

BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2023 : RM 5,190.00

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	-- Please Select --	<input type="text"/>	<input type="text"/>	<input type="text"/>	dd/mm/yyyy	<input type="text"/>	

Total tax deducted / credit claimed under Section 110	Total gross income from interest	Total gross income from royalties	Total gross income under section 4A	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"/>

Next

UPDATED AS AT 12/03/2024

SUMMARY



SUMMARY

1	Total income				100,000	
2	LESS Total relief				9,000	
3	CHARGEABLE INCOME					91,000
4	INCOME TAX COMPUTATION					
5	Chargeable income subject to Part I of Schedule 1					
	Tax on the first	70,000			3,700.00	
	Tax on the balance	21,000	At rate	19 %	3,990.00	
	TOTAL INCOME TAX					7,690.00
	Tax rebate for individual				0	
	Tax rebate for husband / wife				0	
	Zakat and fitrah				0.00	
	Departure levy for umrah travel / religious travel for other religions				0	
	LESS (Restricted to total income tax)					0.00
	TOTAL TAX CHARGED					7,690.00
	LESS Total tax deduction (Section 110) and relief (Section 132 and 133)					0.00
	TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2023					7,690.00
	MTD / Section 107D / Self installment / CP500 payment made for the year 2023 – SELF and HUSBAND / WIFE for joint assessment					2,500.00
	BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2023					5,190.00

Next

UPDATED AS AT 12/03/2024

DECLARATION



Display of taxpayer's declaration and method of tax payment (if any).

BM Logout

Name : ID LATIHAN 2 (IG 7023456060)

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 2023

BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2023 : RM 5,190.00

DECLARATION

I, **ID LATIHAN 2**
Identification no. **Z7023456** Date **27-02-2024**

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

If agree, click "Sign and Submit"

IMPORTANT REMINDER Print Draft

Sign and Submit

UPDATED AS AT 12/03/2024



Name : ID LATIHAN 2 (IG 7023456060)

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 2023

BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2023 : RM 5,190.00

Sign ✕

Reference no. (Identity no.) :

Password :

I, **ID LATIHAN**
Identification no. **Z7023456**
hereby declare that the information regarding the income and claim

27-02-2024
I hereby declare that the information regarding the income and claim is true and complete.

You are fully responsible for the accuracy of the information provided in this return or incorrect information given.
Receipt reference.


You are fully responsible for the accuracy of the information provided in this return or incorrect information given.
Receipt reference.

Sign and Submit

UPDATED AS AT 12/03/2024

ACKNOWLEDGEMENT RECEIPT OF e-BE



 [Log keluar](#)

PENGESAHAN PENERIMAAN e-BE BAGI TAHUN TAKSIRAN 2020

No Siri	BE 60
Nama	████████ FAUZI
No. Cukai Pendapatan	SG 246 ██████
No. Pengenalan	████████ 87
Pendapatan Bercukai	RM 0
Jumlah Cukai Yang DiKenakan	RM 0
CUKAI KENA DIBAYAR 2020	RM 0.00
Bayaran yang telah dibuat untuk pendapatan tahun 2020 - SENDIRI dan SUAMI / ISTERI bagi taksiran bersama	RM ██████
LEBIHAN BAYARAN TAHUN TAKSIRAN 2020	RM ██████
Pengakuan Dan Ditandatangani Oleh	████████ FAUZI
No. Pengenalan	████████ 87
Nama Penghantar	████████ FAUZI
Tarikh Dan Masa	07 Feb 2021 13:51:37


Cukai dibayar balik TT 2020 adalah tertakluk kepada semakan LHDNM.
Terima kasih kerana menggunakan eFiling LHDNM.

[Cetak Slip](#) [Cetak eBE](#)


UPDATED AS AT 12/03/2024

TAX RELIEF FOR YEAR ASSESSMENT 2023

INDIVIDUAL TAX RELIEF

 <p>INDIVIDUAL & DEPENDENT RELATIVES RM9,000</p>	 <p>HUSBAND/WIFE/ ALIMONY TO EX-WIFE RM4,000</p>	 <p>EDUCATION FEES (SELF) RM7,000</p> <ul style="list-style-type: none">- ANY COURSE OF STUDY UP TO TERTIARY LEVEL, OTHER THAN A DEGREE AT MASTERS OR DOCTORATE LEVEL- ANY COURSE OF STUDY FOR A DEGREE AT MASTERS OR DOCTORATE LEVEL- ANY COURSE OF STUDY UNDERTAKEN FOR THE PURPOSE OF UPSKILLING AND SELF-ENHANCEMENT (LIMITED TO RM2,000)
 <p>ADDITIONAL DEDUCTION FOR DISABLED INDIVIDUAL RM6,000</p>	 <p>ADDITIONAL DEDUCTION FOR DISABLED SPOUSE RM5,000</p>	

CONTRIBUTIONS

 <p>SOCIAL SECURITY ORGANISATION (SOCSSO) RM350</p>	 <p>LIFE INSURANCE AND EPF i) CIVIL SERVANTS' PENSION SCHEMES, NON-CIVIL SERVANTS PENSION SCHEMES AND SELF-EMPLOYED CATEGORY RM7,000</p> <ul style="list-style-type: none">- MANDATORY CONTRIBUTIONS TO APPROVED SCHEMES OR VOLUNTARY CONTRIBUTIONS TO EPF (LIMITED TO RM4,000)- LIFE INSURANCE PREMIUM PAYMENTS OR FAMILY TAKAFUL CONTRIBUTIONS OR ADDITIONAL VOLUNTARY CONTRIBUTIONS TO EPF (LIMITED TO RM3,000)	
 <p>PRIVATE RETIREMENT AND DEFERRED ANNUITY SCHEME RM3,000</p>	 <p>NATIONAL EDUCATION SAVINGS SCHEME (NESP) (NET DEPOSIT) RM8,000</p>	 <p>EDUCATION AND MEDICAL INSURANCE RM3,000</p>

UPDATED AS AT 12/03/2024

TAX RELIEF FOR YEAR ASSESSMENT 2023

LIFESTYLE

INSTALLATION/RENTAL/HIRE-PURCHASE
OF CHARGING ELECTRIC
VEHICLES FACILITIES OR
SUBSCRIPTION FEES



RM2,500

- NOT FOR BUSINESS USE

PURCHASE OF
BREASTFEEDING
EQUIPMENT

RM1,000



- RESTRICTED TO FEMALE TAXPAYER
- FOR A CHILD AGE 2 YEARS OLD AND BELOW
- ALLOWED ONCE IN EVERY 2 YEARS OF
ASSESSMENT

BASIC SUPPORTING EQUIPMENT
FOR DISABLED INDIVIDUALS,
SPOUSE, CHILD OR
PARENT



RM6,000

LIFESTYLE
RM2,500



- PURCHASE AND SUBSCRIPTION OF READING MATERIALS
- PURCHASE OF PERSONAL COMPUTERS/
SMARTPHONES/TABLETS
- MONTHLY BILL PAYMENT FOR INTERNET
SUBSCRIPTIONS (IN OWN NAME)
- PURCHASE OF SPORTS EQUIPMENT FOR SPORTS
ACTIVITIES UNDER THE SPORTS DEVELOPMENT
ACT 1997 AND PAYMENT OF GYMNASIUM MEMBERSHIP



ADDITIONAL SPORTS EQUIPMENT
AND ACTIVITIES RELIEF **RM500**

- PURCHASE OF SPORTS EQUIPMENT FOR
SPORTS ACTIVITIES
- RENTAL PAYMENT OR ENTRY FEES TO
SPORTS FACILITIES
- PAYMENT OF REGISTRATION FEES TO PARTICIPATE IN
SPORTS COMPETITION



MEDICAL EXPENSES

RM10,000

I) FOR SERIOUS ILLNESS
(SELF/SPOUSE/CHILDREN)

II) FERTILITY TREATMENT
(SELF/SPOUSE)

III) FULL MEDICAL EXAMINATION
(SELF/SPOUSE/CHILD)
(LIMITED TO RM1,000)



IV) COVID-19 DETECTION TESTS
INCLUDING THE PURCHASE
OF SELF-TEST KITS
(SELF/SPOUSE/CHILD)



MEDICAL TREATMENT,
SPECIAL NEEDS AND
CAREGIVER FOR
PARENTS

RM8,000

V) EARLY INTERVENTION OR
REHABILITATION TREATMENT
OF CHILDREN WITH
LEARNING DISABILITIES
(LIMITED TO RM4,000)

UPDATED AS AT 12/03/2024

TAX RELIEF FOR YEAR ASSESSMENT 2023

CHILD RELIEF

 <p>UNMARRIED CHILD BELOW 18 YEARS OLD RM2,000</p>		 <p>REGISTERED CHILDCARE CENTRE/ KINDERGARTEN FEES RM3,000</p> <p>- FOR A CHILD AGE 6 YEARS OLD AND BELOW</p>	 <p>DISABLED CHILD RM6,000</p>	
<p>UNMARRIED CHILD ABOVE 18 YEARS OLD RM2,000</p> <p>- STUDYING FULL-TIME</p>	 <p>UNMARRIED CHILD ABOVE 18 YEARS OLD RM8,000</p> <p>- PURSUING FULL-TIME HIGHER EDUCATION (DIPLOMA AND ABOVE IN MALAYSIA)</p>		 <p>ADDITIONAL RELIEF FOR DISABLED CHILD RM8,000</p> <p>- ABOVE 18 YEARS OLD - UNMARRIED - PURSUING DIPLOMA/ HIGHER QUALIFICATIONS</p>	

For more information, please visit www.hasil.gov.my Updated as at 31st December 2023

UPDATED AS AT 12/03/2024

TAX RATE FOR YEAR ASSESSMENT 2023



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

UPDATED AS AT 12/03/2024



LATE / FAILURE TO SUBMIT A FORM

UPDATED AS AT 12/03/2024

LATE / FAILURE TO SUBMIT FORM

PENALTY will be **IMPOSED** depend to period after stipulated times / extension time allowed

PENALTY

Calculated on Total Tax Payable

Up to 12 months

15%

More than 12
months to 24
months

30%

More than 24
months to 36
months

45%

UPDATED AS AT 12/03/2024

LATE / FAILURE TO PAY TAX

PENALTY will be IMPOSED depend to period after stipulated times / extension time allowed:

10%

**Increment
from tax
payable**

UPDATED AS AT 12/03/2024

DUE DATE FOR INCOME TAX PAYMENT

Source of Income	Payment Due date
BUSINESS	30 June
OTHERS	30 April

(a) **10%** x UNPAID TAX = **RMX**

UPDATED AS AT 12/03/2024

IF THE FORM IS WRONGLY FILL IN?

For BE forms, submissions can be made electronically through the BE amendment e-application - more cases report income, less claims.

Amended Statement Form - case not / less report income and expenses more demanding. For the Amended Return Form there is no printing of the assessment notice because the notice is deemed to be deemed on the date the Amended Return Form is submitted to the branch.

Attend the branch by submitting all documents, receipts claimed and want to be claimed.

UPDATED AS AT 12/03/2024

PLANNING TO TRAVEL ABROAD??

LOG ON TO

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

**AND GET YOUR ID
CHECKED FOR CLEARANCE
TO TAKE OFF FOR YOUR
LONG AWAITED GETAWAY**

UPDATED AS AT 12/03/2024

DO NOT BE A **VICTIM
TAXATION SCAMS**

***DO NOT DISCLOSED
YOUR TAX
INFORMATION***

**DO NOT BE A *VICTIM*
OF FINANCIAL AND TAXATION SCAMS**



**DO NOT DISCLOSE
CONFIDENTIAL
INFORMATION**

financial and taxation to any
suspicious parties.

DO NOT RESPOND

if you receive any telephone calls,
SMS, e-mails or letter of dubious.



**GET IRBM'S
CONFIRMATION**

via feedback form or call
Contact Centre at 1-800-88-5436

UPDATED AS AT 12/03/2024

THANK YOU



03-8911 1000

Hasil Contact Centre



MyTax **Gerbang Informasi Percukaian**

Web Responsif & Aplikasi Mobile Single Sign-On Untuk Semua Perkhidmatan Dashboard Ringkas & Padat

Pusat Untuk Semua e-Perkhidmatan LHDNM



Download on the App Store
GET IT ON Google Play
EXPLORE IT ON AppGallery

UPDATED AS AT 12/03/2024