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Taking the pains out of online tax engagement with IRB's ezHASiL

e-Lejar allows taxpayers to determine if the IRB has correctly captured personal details like address and bank account number

by HABHAJAN SINGH

Pic by Ismail Che Rus

The ezHASiL electronic platform introduced by the IRB is 1 of the cornerstones in ensuring that taxpayers are able to conduct their tax-related affairs with ease

THE tax authorities have taken great pains to simplify the processes that one has to go through to complete their tax submission.

The ezHASiL electronic platform introduced by the Inland Revenue Board (IRB) is one of the cornerstones in ensuring that taxpayers are able to conduct their tax-related affairs with ease. On the platform, you can register as a taxpayer (e-Daftar), file your taxes (e-Filing), ensure correct and accurate monthly tax deduction calculation (e-PCB) and pay your taxes (ByrHASiL).

But that is not all. There is also e-Lejar that allows taxpayers to check their personal details, ledger transactions and current tax balance position.

The e-Lejar allows taxpayers to determine whether their personal details such as address and bank account number have been recorded correctly by the IRB.

Through the display of the ledger, they can also check whether records of tax transactions — namely assessments, payments and refunds — have been updated. They can, for example, confirm whether the Monthly Tax Deduction payments deducted by the employer have been received and credited. It is also to check whether tax assessment submitted through the IRB's e-Filing has been updated in the ledger.

The facility also allows taxpayers to see their current tax balance position. This allows them to distinguish whether they have a debit or credit balance. Debit balance refers to the amount of tax still outstanding, while the credit balance means an amount of tax overpaid by the taxpayer. However, taxpayers need to confirm with the IRB on the credit balance overpaid.

These are some of the elements that contribute to Malaysia's robust online tax platform catering to the taxpayers, be they individuals or corporations:

- The e-Filing is an online system designed for the most convenient way to submit income tax return forms. The idea is to save time and hassle when submitting the tax returns. All you need to do is enter your income, deduction, relief and rebate only. The system even does the calculation for you.
- The system has come a long way from its humble beginning. In 2001, the tax authorities began with a self-assessment system for the corporate sector. They could download return forms, but the filing and submission were done manually. At that stage, they could merely download the form from the IRB website. Remember, Internet back then was nothing like what we have today.
- In 2004, e-Filing was introduced, marking the first step towards the full-fledged online tax services available today. This was around the time social networking provider Facebook Inc was founded.
- Currently, more than 95% individuals opt for e-Filing. The benefit is the refund will be paid within 30 days compared to 90 days if it's manually done. Taxpayers get an additional 15 days from the due date to complete their filing.
- Other online services provided under the ezHASiL platform are ByrHASiL for tax payment, e-Kemaskini to upkeep your tax details, e-BNT for submission of amended return for the company and MyTax as a letter box for information on your tax status.
- e-Kemaskini also allows taxpayers to update or determine whether his or her personal details, such as address and bank account number, had been recorded correctly by the IRB.

Whistle-blowing easier in EU clampdown on corporate crime

BRUSSELS • Whistle-blowers reporting corporate misdeeds will for the first time enjoy minimum protection across the whole European Union (EU) under new rules approved by the bloc's Parliament last Tuesday.

All organisations with more than 50 employees will have to set up internal channels to allow people to report irregularities related to areas including tax fraud, money laundering, environmental protection and public health. External reporting, either to authorities or to the media, will also be possible, while any form of retaliation will be prohibited.

The European Commission proposed the measures last year, citing revelations over Luxembourg's tax practices, Volkswagen AG's emissions scandal and the handling of Facebook Inc user data as motivation. Only 10 EU countries currently have a comprehensive framework protecting whistle-blowers, while elsewhere, the rules are fragmented, according to the EU executive.

"From exposing dodgy tax deals between governments and multinational companies to showing how political campaigns manipulated voters using data-driven profiling, whistle-blowers have played a vital role in holding the powerful to account in recent years," Virginie Roziere, the lead European lawmaker on the file, said in a statement.

The rules will complement existing frameworks that exist for specific sectors, such as financial services, where the EU introduced some protection following the financial crisis. The role of reporting by employees in uncovering the industry's wrongdoings was recently highlighted by Danske Bank A/S' money-laundering scandal, which was brought to light by a whistle-blower.

For example, more people working in the financial services, including contractors, will be covered by the new rules. They will also introduce more detailed protection against retaliation and specific rules to protect confidentiality, which may not be in place in all of the EU's 28 member states.

One point of contention during the political negotiations was whether employees would be required to first report internally before turning to external channels. After pressure from the Parliament, whistle-blowers will be protected either way under the final version. Member states will have two years to transpose the EU directive into national law. — *Bloomberg*

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All organisations with more than 50 employees will have to set up internal channels to allow people to report irregularities related to areas including tax fraud and money laundering, among others

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