LHDN
MALAYSIA

INDIVIDU
INDIVIDUAL

LEADING CHANGE // DRIVING EXCELLENCE

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TAHUN TAKSIRAN **2022**

PELEPASAN
CUKAI INDIVIDU PEMASTAUTIN

PELEPASAN INDIVIDU

INDIVIDU DAN SAUDARA TANGGUNGAN
RM9,000

O.K.U
INDIVIDU KURANG UPAYA
RM6,000

SUAMI/ISTERI KURANG UPAYA
RM5,000

SUAMI/ISTERI/ALIMONI KEPADA BEKAS ISTERI
RM4,000

YURAN PENGAJIAN (DIRI SENDIRI)
RM7,000
- TERMASUK KURSUS UPSKILLING ATAU *SELF-ENHANCEMENT* DALAM APA-APA BIDANG KEMAHIRAN YANG DIIKTIRAF OLEH KETUA PENGARAH PEMBANGUNAN KEMAHIRAN (TERHAD RM2,000)

GAYA HIDUP, PERUBATAN DAN PERALATAN BERKAITAN

PERBELANJAAN MELANCONG DALAM NEGARA
RM1,000
- PENGINAPAN DI PREMIS YANG BERDAFTAR
- BAYARAN MASUK KE PUSAT TARIKAN PELANCONGAN
- PEMBELIAN PAKEJ PELANCONGAN DOMESTIK MELALUI EJEN BERDAFTAR

GAYA HIDUP
RM2,500
- PEMBELIAN BAHAN BACAAN
- PEMBELIAN KOMPUTER PERIBADI, TELEFON PINTAR/TABLET
- BAYARAN LANGGANAN INTERNET
- PEMBELIAN PERALATAN SUKAN & BAYARAN KEAHLIAN GIMNASIUM

PEMBELIAN PERALATAN PENYUSUAN
RM1,000
- PEMBAYAR CUKAI WANITA SAHAJA
- ANAK BERUMUR KURANG 2 TAHUN DAN KE BAWAH
- TUNTUTAN DIBUAT SEKALI SETIAP 2 TAHUN

RAWATAN PERUBATAN, KEPERLUAN KHAS DAN PENJAGAAN IBU BAPA
RM8,000

TAMBAHAN **RM2,500**
- PEMBELIAN KOMPUTER PERIBADI, TELEFON PINTAR/TABLET

PERBELANJAAN PERUBATAN BAGI PENYAKIT SERIUS (INDIVIDU/SUAMI/ISTERI/ANAK) & PERBELANJAAN RAWATAN KESUBURAN (DIRI SENDIRI ATAU PASANGAN)
RM8,000
- TERMASUK RAWATAN PERUBATAN PENUH, UJIAN PENGESANAN COVID-19, PEMVAKSINAN DAN PEMERIKSAAN KESIHATAN MENTAL ATAU KONSULTANSI (TERHAD RM1,000)

PERALATAN ALAT SOKONGAN ASAS (INDIVIDU/SUAMI/ISTERI/ ANAK/IBUBAPA OKU)
RM6,000

TAMBAHAN GAYA HIDUP **RM500** BERKAITAN AKTIVITI SUKAN
- PEMBELIAN PERALATAN SUKAN
- SEWAAN/FI DI MANA-MANA FASILITI SUKAN
- FI PENDAFTARAN PENYERTAAN PERTANDINGAN

PELEPASAN ANAK

ANAK BERUMUR 18 TAHUN DAN KE BAWAH
RM2,000
- BELUM BERKAHWIN

ANAK KURANG UPAYA
RM6,000

ANAK BERUMUR 18 TAHUN DAN KE ATAS
RM2,000
- BELUM BERKAHWIN
- BELAJAR SEPENUH MASA

ANAK BERUMUR 18 TAHUN DAN KE ATAS
RM8,000
- BELUM BERKAHWIN
- BELAJAR DI IPT (DIPLOMA DAN KE ATAS DI MALAYSIA)

YURAN TAMAN ASUHAN KANAK-KANAK/ TADIKA BERDAFTAR
RM3,000
- BERUMUR 6 TAHUN DAN KE BAWAH
- DIBENARKAN TUNTUTAN SAMA ADA SUAMI ATAU ISTERI

TAMBAHAN BAGI ANAK KURANG UPAYA
RM8,000
- BELUM BERKAHWIN
- BELAJAR DI IPT (DIPLOMA DAN KE ATAS)

CARUMAN, SUMBANGAN DAN LAIN-LAIN

INSURANS NYAWA DAN KWSP
* INDIVIDU PENJAWAT AWAM BERPENCEN
RM7,000
ATAU
SELAIN PENJAWAT AWAM
* INSURANS NYAWA/TAKAFUL
RM3,000
* KWSP/SKIM YANG DILULUSKAN
RM4,000

BAYARAN PEMASANGAN/SEWAAN/PEMBELIAN PENGECAS KENDERAAN ELEKTRIK UNTUK KEGUNAAN SENDIRI
- TERMASUK SEWA BELI
- LANGGANAN
RM2,500

INSURANS PENDIDIKAN DAN PERUBATAN (INDIVIDU/PASANGAN/ANAK)
RM3,000

SSPN (TABUNGAN BERSIH)
RM8,000

PERKESO
PERKESO/SISTEM INSURANS PEKERJA
RM350

SKIM PERSARAAN DAN ANUITI TERTANGGUH
RM3,000

PRS

KEMAS KINI SEHINGGA 16 FEBRUARI 2023

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JABATAN KHIDMAT KORPORAT | CORPORATE SERVICES DEPARTMENT

Individu / Individual

LHDN MALAYSIA
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YEAR OF ASSESSMENT
2022

TAX RELIEF
FOR RESIDENT INDIVIDUAL

PERSONAL DEDUCTIONS

INDIVIDUAL & DEPENDENT RELATIVES
RM9,000

O.K.U
DISABLED INDIVIDUAL
RM6,000

DISABLED HUSBAND/WIFE
RM5,000

HUSBAND/WIFE/ PAYMENT OF ALIMONY TO FORMER WIFE
RM4,000

EDUCATION FEE (SELF)
RM7,000
- INCLUDES UPSKILLING OR ENHANCEMENT COURSE FOR ANY FIELDS RECOGNIZED BY THE DIRECTOR GENERAL OF SKILL DEVELOPMENT
(RESTRICTED RM2,000)

LIFESTYLE, MEDICAL AND EQUIPMENT RELATED

DOMESTIC TRAVEL EXPENSES
RM1,000
- ACCOMMODATION IN REGISTERED PREMISES WITH MOTAC
- FEE ENTRANCE TO TOURIST ATTRACTION CENTRE
- PURCHASE OF DOMESTIC TOUR PACKAGE THROUGH LICENSED TRAVEL AGENT

LIFESTYLE
RM2,500
- PURCHASE OF READING MATERIALS
- PURCHASE OF PERSONAL COMPUTER, TABLET/SMART PHONE
- PAYMENT FOR INTERNET SUBSCRIPTION
- PURCHASE OF SPORTS EQUIPMENT & GYMNASIUM MEMBERSHIP

PURCHASE OF BREASTFEEDING EQUIPMENT
RM1,000
- RESTRICTED TO FEMALE TAXPAYER
- FOR A CHILD AGE 2 YEARS OLD AND BELOW
- DEDUCTION IS ALLOWED ONCE IN EVERY 2 YEARS OF ASSESSMENT

MEDICAL TREATMENT, SPECIAL NEEDS AND CARER EXPENSES FOR PARENTS
RM8,000

ADDITIONAL **RM2,500**
- PURCHASE OF PERSONAL COMPUTER, TABLET/SMART PHONE

MEDICAL EXPENSES FOR SERIOUS DISEASES (SELF/SPOUSE OR CHILD)
&
MEDICAL EXPENSES FOR FERTILITY TREATMENT (SELF OR SPOUSE)
RM8,000
- FULL MEDICAL CHECKUP INCLUDING COVID-19 DETECTION TEST, VACCINATION AND MENTAL HEALTH EXAMINATION OR CONSULTATION
(RESTRICTED RM1,000)

BASIC SUPPORTING EQUIPMENT FOR DISABLED SELF, SPOUSE, CHILD OR PARENT
RM6,000

ADDITIONAL LIFESTYLE **RM500** RELATED TO SPORTS ACTIVITY
- PURCHASE OF SPORTS EQUIPMENT
- RENTAL/ENTRANCE FEE TO ANY SPORTS FACILITY
- REGISTRATION FEE FOR ANY SPORTS COMPETITION

CHILD RELATED DEDUCTIONS

EACH UNMARRIED CHILD BELOW 18 YEARS OLD
RM2,000

CHILD CARE FEES TO A REGISTERED CHILD CARE CENTRE/ KINDERGARTEN
RM3,000
- FOR A CHILD AGE 6 YEARS OLD AND BELOW
- RELIEF CAN BE CLAIMED EITHER BY HUSBAND OR WIFE

DISABLED CHILD
RM6,000

CHILD ABOVE 18 YEARS OLD
RM2,000
- UNMARRIED
- RECEIVING FULL-TIME EDUCATION

CHILD ABOVE 18 YEARS OLD
RM8,000
- UNMARRIED
- FURTHER EDUCATION (DIPLOMA AND ABOVE IN MALAYSIA)

ADDITIONAL FOR DISABLED CHILD
RM8,000
- UNMARRIED
- PERSUING DIPLOMA OR HIGHER QUALIFICATIONS

CONTRIBUTIONS AND OTHERS

LIFE INSURANCE AND EPF
* PENSIONABLE PUBLIC SERVANT
RM7,000
OR
OTHER THAN PENSIONABLE PUBLIC SERVANT
* LIFE INSURANCE PREMIUM
RM3,000
* EPF/APPROVED SCHEME
RM4,000

PERKESO
SOCSO
RM350

MEDICAL
EDUCATION AND MEDICAL INSURANCE (INDIVIDUAL/SPOUSE/CHILDREN)
RM3,000

SSPN (NET DEPOSIT)
RM8,000

DEFERRED ANNUITY AND PRIVATE RETIREMENT SCHEME
RM3,000

INSTALLATION/RENTAL/PURCHASE EXPENSES ON CHARGING FACILITIES FOR PERSONAL USE
- INCLUDING HIRE PURCHASE
- SUBSCRIPTION
RM2,500

UPDATED AS AT 16 FEBRUARY 2023

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JABATAN KHIDMAT KORPORAT | CORPORATE SERVICES DEPARTMENT

Individu / Individual

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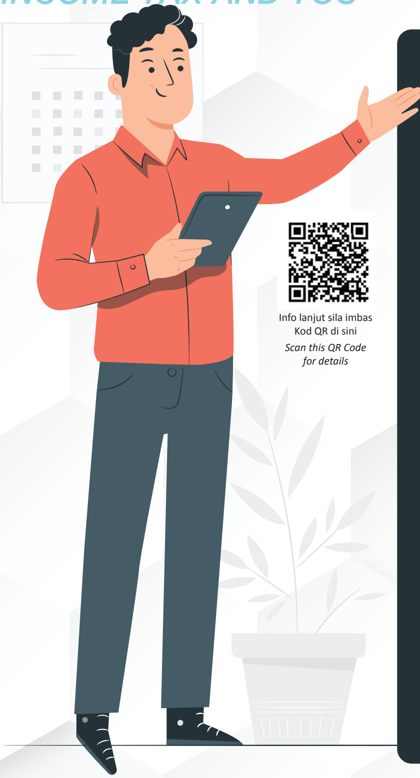
CUKAI PENDAPATAN DAN ANDA
INCOME TAX AND YOU



Info lanjut sila imbas Kod QR di sini
Scan this QR Code for details

TANGGUNGJAWAB ANDA
YOUR RESPONSIBILITY

KEMAS KINI data peribadi
UPDATE *personal particulars*

DAFTAR sebagai pembayar cukai
REGISTER *as a taxpayer*

PATUHI Potongan Cukai Bulanan PCB / Ansuran Bulanan (CP500)
COMPLY *Monthly Tax Deduction (MTD) / Instalment Payment (CP 500)*

HANTAR Borang Nyata Cukai Pendapatan
SUBMIT *Income Tax Return Form*

BAYAR Cukai Pendapatan
PAY *Income Tax*

SEMAK Baki Cukai
CHECK *Tax Balance*

BERI Kerjasama
GIVE *Cooperation*

SIMPAN Rekod 7 Tahun
KEEP *Records for 7 Years*

JENIS PENDAPATAN
TYPE OF INCOME

PERNIAGAAN / PROFESION *BUSINESS / PROFESSION*	**ROYALTI** *ROYALTY*
PENGGAJIAN *EMPLOYMENT*	**PREMIUM** *PREMIUM*
DIVIDEN *DIVIDENDS*	**SEWA** *RENTAL*
FAEDAH *BENEFITS*	**PENCEN** *PENSION*
DISKAUN *DISCOUNT*	**ANUITI** *ANNUITY*
LAIN-LAIN KEUNTUNGAN *OTHERS PROFIT*	

Individu / *Individual*

MyTax

UNTUK KEGUNAAN INDIVIDU
FOR INDIVIDUAL USE

e-Daftar: permohonan pendaftaran fail cukai

e-Daftar : application for registration of tax files

e-Kemaskini: Mengemas kini maklumat profil diri

e-Kemaskini : updating personal profile information

e-Kemaskini Maklumat Pelepasan : Perbelanjaan untuk pelepasan cukai yang dibenarkan boleh diisi, disimpan dan akan dipraisi dalam e-Borang

e-Kemaskini Maklumat Pelepasan : Expenses for allowable tax relief can be filled, saved and will be-prefilled in the e-Form

e-Filing: Penghantaran Borang Nyata Cukai Pendapatan

e-Filing : Submission of Income Tax Return Form

ByrHASiL: pembayaran cukai

ByrHasil : payment of Income Tax

Dashboard yang disediakan memaparkan lejar, maklumat PCB yang diremit oleh majikan, bayaran balik, status sekatan perjalanan

Dashboard provided displays ledger, MTD information remitted by the employer, refund, travel restriction status

Kalkulator PCB: Pengiraan PCB

MTD Calculator: MTD Calculation

PERMOHONAN NOMBOR PIN BAGI e-FILING
PIN Number Application For e-filing

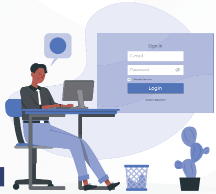
Permohonan Melalui MyTax Di
Application Through MyTax At
https://mytax.hasil.gov.my

TERLUPA KATA LALUAN
Forgot Password

- Masukkan nombor pengenalan
- Klik “Hantar”
- Klik “lupa Kata Laluan”
- Sila pilih Medium “e-mel berdaftar dengan LHDNM”
- Klik “YA” jika alamat emel yang dipaparkan adalah tepat
- Klik “Di Sini” bagi mengemas kini alamat e-mel yang baharu

- *Key in identification number*
- *Click “Submit”*
- *Click “Forgot Password”*
- *Select Reset Medium “registered Email with LHDNM”*
- *Click “YES” if the displayed email address is correct*
- *Click “Click Here” to update new email address*

KELEBIHAN
Advantages Of
e-Filing



01
Jaminan keselamatan Data
Data security

02
Lebih mudah dan cepat diurus
Easier and faster to manage

03
Pengesahan penerimaan BNCP
Confirmation of receipt of ITRF

04
Pengiraan cukai tepat
Accurate tax calculation

05
Capaian pada bila-bila masa
Access at any time

06
Mempercepat proses bayaran balik
Speed up the refund process

07
Tiada kehilangan borang
No loss of form

PCB SEBAGAI CUKAI MUKTAMAD
MTD AS A FINAL TAX

- Pembayar cukai dibenarkan memilih untuk TIDAK menghantar Borang Nyata Cukai Pendapatan (BNCP) secara e-Filing atau manual.
- *Taxpayers are given an option NOT to submit the income Tax Return Form (ITRF) via e-Filing or manually.*
- Potongan Cukai Bulanan (PCB) sebagai Cukai Muktamad berkuat kuasa mulai Tahun Taksiran 2014.
- *Monthly Tax Deduction (MTD) as Final Tax has been enforced starting from Year of Assessment 2014.*
- Pembayar cukai yang mempunyai pendapatan penggajian sahaja dan mempunyai PCB boleh memilih untuk tidak mengisi dan menghantar BNCP mengikut syarat-syarat tertentu.
- *Taxpayers who having employment income being deducted for MTD need not to fill up ITRF according to the terms.*

PCB SEBAGAI CUKAI MUKTAMAD
MTD AS A FINAL TAX

SYARAT-SYARAT
Terms

- Mempunyai satu punca pendapatan penggajian termasuk Manfaat Berupa Barangan (MBB) dan Nilai Tempat Kediaman (NTK)
  Having one source of employment income including Benefit –In-Kind (BIK) & Value of Living Accommodation (VOLA)
- Berkhidmat dengan majikan yang sama
  Service with the same employer
- PCB dipotong mengikut Kaedah-kaedah Cukai Pendapatan
  MTD is deducted according to Income Tax Rules
- Cukai tidak ditanggung oleh majikan
  Tax is not borne by the employer
- Suami dan isteri membuat pilihan taksiran berasingan
  Husband and wife elect for separate assessment

KEBAIKAN
Benefits

- Meningkatkan pendapatan boleh guna
  Increase disposable income

  Tidak perlu menunggu bayaran balik setiap tahun
  No hassle of waiting for tax refund every year
- Tiada baki cukai yang perlu dibayar
  No hassle of paying the balance of tax payable
- Tidak perlu kemukakan rayuan
  No more pursuing of any appeal
- Tiada isu lewat hantar BNCP
  No issues of late submission of ITRF
- Boleh tuntut potongan (pelepasan) dan rebat dalam borang TP1 kepada majikan sekurang-kurangnya 2 tahun sekali
- *May submit Form TP1 to employer at least twice a year to claim deduction (relief) and rebate*

PERHATIAN
Please Note

Hantar BNCP sebelum tarikh akhir jika tidak memilih PCB sebagai Cukai Muktamad

Pembayar cukai masih boleh diaudit walaupun memilih PCB sebagai Cukai Muktamad

If the taxpayer decide not to choose MTD as a Final Tax, the form must be submitted before the deadline

Taxpayers still can be audited even if they choose MTD as the Final Tax

Individu / Individual

PELEPASAN CUKAI & REBAT
Tax Reliefs & Rebate

Jenis-Jenis Pelepasan *Types of Relief*	Had Pelepasan (RM) *Limit (RM)*
Individu dan saudara tanggungan *Individual and dependent relatives*	9,000
Individu kurang upaya (tambahan) *Disabled individual (additional)*	6,000
Isteri / suami / bayaran alimoni kepada bekas isteri / pasangan tidak bekerja *Wife / husband / payment of alimony to former wife / spouse not working*	4,000
Isteri / suami kurang upaya *Disabled wife / husband*	5,000
Anak (mengikut kategori) *Child (by category)* • Bawah 18 tahun • 18 tahun dan ke atas (belum berkahwin): *• below 18 years* *• 18 years above (unmarried):* » Masih belajar sepenuh masa (peringkat A-Level, Sijil, Matrikulasi, persediaan atau pra-ijazah) » Masih belajar di Institusi Penggajian Tinggi (peringkat diploma & ke atas) *» Receiving full-time instruction (at A-Level, Certificate, Matriculation, Preparatory and pre-degree)* *» studying at Higher Educational institute (diploma and above)* • Anak kurang upaya • Anak kurang upaya yang belajar di Institusi Penggajian Tinggi *• Disabled child* *• Disabled child studying at higher educational institute*	2,000 2,000 8,000 6,000 14,000
PERKESO *SOSCO*	350

JENIS REBAT *TYPES OF REBATES*	NILAI REBAT *REBATES AMOUNT*	SYARAT *REMARKS*
Sendiri *Self*	RM400 *RM400*	Pendapatan bercukai tidak melebihi RM 35,000 *Chargeable income does not exceed RM 35,000*
Isteri / Suami *Wife / Husband*	RM400 *RM400*	Pendapatan bercukai tidak melebihi RM 35,000 dan isteri / suami tiada pendapatan / tiada jumlah pendapatan *Chargeable income does not exceed RM 35,000 and wife / husband / has income / no total income*
Zakat / Fitrah *Zakat / Fitrah*	Terhad sehingga jumlah cukai dikenakan *Limited to total tax charged*	Zakat dibayar dalam tahun kalendar *Zakat paid in calendar year*

PELEPASAN LAIN YANG BOLEH DITUNTUT DALAM PENGIRAAN CUKAI:

Other Deduction Can Be Claimed In Tax Computation

(sila kemukakan Borang TP1 kepada majikan untuk PCB sebagai Cukai Muktamad)
(Please submit TP1 Form to employer for MTD as a Final Tax)

JENIS PELEPASAN *TYPES OF RELIEFS*	T/T 2022 HAD PELEPASAN (RM) *LIMIT (RM)*	T/T 2021 HAD PELEPASAN (RM) *LIMIT (RM)*
Perbelanjaan rawatan perubatan, keperluan khas dan penjaga untuk ibu bapa **(keadaan kesihatan disahkan oleh pengamal perubatan)** *Medical treatment, special needs and carer expenses for parents* ***(Medical condition certified by medical practitioner)***	8,000	8,000
Peralatan sokongan asas untuk kegunaan sendiri, suami / isteri, anak atau ibu bapa yang kurang upaya *Basic supporting equipment for disabled self, spouse, child and parent*	6,000	6,000
Yuran pendidikan (sendiri) *Education fees (self)*	7,000	7,000
Perbelanjaan perubatan *Medical expenses* • Perbelanjaan perubatan penyakit serius untuk diri sendiri, suami / isteri atau anak • *Medical expenses for serious diseases for self, spouse or child* • Perbelanjaan perubatan bagi rawatan kesuburan ke atas diri sendiri atau suami / isteri • *Medical expenses for fertility treatment for self or spouse*	8,000	8,000
• Pemeriksaan perubatan penuh ke atas diri sendiri, suami / isteri atau anak • *Complete medical examination for self, spouse or child* • Ujian pengesanan COVID-19 termasuk pembelian kit ujian kendiri ke atas diri sendiri, suami / isteri atau anak • *COVID-19 detection test including purchase of self-detection test kit for self, spouse or child* • Pemeriksaan kesihatan mental atau konsultasi ke atas diri sendiri, suami / isteri atau anak • *Mental health examination or consultation for self, spouse or child* Terhad kepada RM1,000 *Restricted to RM1,000*		
⁕ Tambahan mulai TT 2021 ⁕ *Additional starting from YA 2021* • Pemvaksinan ke atas diri sendiri, suami / isteri atau anak (Terhad 1,000) • *Vaccination expenses which qualified for deduction for self, spouse or child (Restricted RM 1,000)*		

Individu / Individual

JENIS PELEPASAN *TYPES OF RELIEFS*	**T/T 2022** **HAD PELEPASAN (RM)** *LIMIT (RM)*	**T/T 2021** **HAD PELEPASAN (RM)** *LIMIT (RM)*
Gaya Hidup *Lifestyle* • Pembelian bahan bacaan • *Purchase of reading material* • Pembelian komputer peribadi, telefon pintar / tablet • *Purchase of personal computer, smartphone or tablet* • Pembelian peralatan sukan untuk aktiviti sukan *(mengikut Akta Pembangunan Sukan 1997)* & bayaran keahlian gimnasium • *Purchase of sports equipment for sports activity defined under the Sports Development Act 1997 and payment of gym membership* • Bayaran bil langganan internet (atas nama sendiri) • *Payment of monthly bill for internet subscription (under own name)*	**2,500**	**2,500**
Tambahan Gaya Hidup – pelepasan tambahan untuk kegunaan / manfaat diri sendiri, suami / isteri atau anak bagi: *Additional Lifestyle – additional relief for self / spouse or child:* i) Pembelian peralatan sukan untuk aktiviti sukan mengikut Akta Pembangunan Sukan 1997 *i) Purchase of sports equipment for sports activity defined under the Sports Development Act 1997* ii) Bayaran sewa atau fi kemasukan ke fasiliti sukan *ii) Payment of rental or entrance fee to any sports facility* iii) Bayaran fi pendaftaran bagi menyertai pertandingan yang mana penganjur diluluskan dan dilesenkan oleh Pesuruhjaya Sukan di bawah Akta Pembangunan Sukan 1997 *iii) Payment for registration fee for any sports competition where the organizer is approved and licensed by the Commissioner of Sports under the Sports Development Act 1997*	**500**	**500**
Gaya Hidup *Lifestyle* • Pembelian komputer peribadi, telefon pintar atau tablet untuk kegunaan / manfaat diri sendiri, suami / isteri atau anak dan bukan untuk kegunaan perniagaan • *Purchase of personal computer, smartphone or tablet for self, spouse or child not for business use*	**2,500**	**2,500**
Pembelian Peralatan Penyusuan Ibu *Purchase of breastfeeding equipment* • *Breast Pump Kit dan Ice Pack* • *Breast Pump Kit and Ice Pack* • *Breast Milk Collection dan Storage: dan Cooler Set / Bags* • *Breast Milk Collection and Storage: and Cooler Set / Bags* **(Pelepasan dibenarkan sekali dalam 2 Tahun Taksiran)** ***(Deduction is allowed once in every 2 years of assesment)***	**1,000**	**1,000**
Yuran Penghantaran Anak yang berumur 6 tahun dan ke bawah ke taman asuhan kanak-kanak / tadika yang berdaftar *Child care fees to a registered child care centre / kindergarten for a child aged 6 years and below*	**3,000**	**3,000**

Individu / Individual

JENIS PELEPASAN *TYPES OF RELIEFS*	T/T 2022 HAD PELEPASAN (RM) *LIMIT (RM)*	T/T 2021 HAD PELEPASAN (RM) *LIMIT (RM)*
Tabungan bersih dalam Skim Simpanan Pendidikan Nasional (SSPN) *Net deposit in Skim Simpanan Pendidikan Nasional (SSPN)*	**8,000**	**8,000**
Insurans nyawa / Takaful & KWSP *Life Insurance & EPF* Individu Penjawat Awam Berpencen yang tidak membuat caruman KWSP / skim yang diluluskan *Pensionable public servant category who do not contribute to EPF / approved scheme* • Insurans Nyawa / Takaful (Terhad RM7,000) • *Life insurance premium (Restricted RM7,000)* Individu selain di atas: *Other than above category* • Insurans Nyawa / Takaful (Terhad RM3,000) • *Life insurance premium (Restricted RM3,000)* • Caruman KWSP (Terhad RM4,000) • *Contribution to EPF (Restricted RM4,000)*	**7,000**	**7,000**
Skim persaraan swasta dan anuiti tertangguh yang diluluskan oleh Suruhanjaya Sekuiriti *Deferred Annuity and Private Retirement Scheme (PRS)*	**3,000**	**3,000**
Insurans perubatan dan pendidikan (diri sendiri, pasangan dan anak) *Education and medical insurance (self / spouse and child)*	**3,000**	**3,000**
Perbelanjaan pelancongan domestik bagi: *Domestic tourism expenditure for:* i) Bayaran penginapan di premis penginapan yang berdaftar dengan Pesuruhjaya Pelancongan di bawah Akta Industri Pelancongan 1992 *i) Accommodation at the premises registered with the Commissioner of Tourism under the Tourism Industry Act 1992* ii) Bayaran fi masuk ke tempat tarikan pelancong *ii) Entrance fees to tourist attractions centre* iii) Pembelian pakej pelancongan domestik melalui ejen penggembaraan berlesen yang berdaftar dengan Pesuruhjaya Pelancongan di bawah Akta Industri Pelancongan 1992 *iii) Purchase of domestic travel packages through a licensed travel agent registered with the Commissioner of Tourism under the Tourism Industry Act 1992*	**1,000**	**1,000**
Perbelanjaan bayaran pemasangan, sewaan, pembelian termasuk sewa-beli peralatan atau langganan bagi penggunaan kemudahan pengecasan kenderaan elektrik bagi kenderaan sendiri (Bukan untuk kegunaan perniagaan) *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)*	**2,500**	**-**

PERHATIAN
PLEASE TAKE NOTE

Simpan dokumen dan rekod selama 7 tahun bagi semakan HASiL.
Keep Document And Records For 7 Years For HASiL Review.

KADAR CUKAI INDIVIDU PEMASTAUTIN UNTUK TAHUN TAKSIRAN 2022

Tax Rates Of Resident Individual For Year Of Assessment 2022

JADUAL CUKAI BAGI INDIVIDU PEMASTAUTIN MULAI TAHUN TAKSIRAN 2022 *TAX SCHEDULE FOR RESIDENT INDIVIDUALS FOR YEAR OF ASSESSMENT 2022*				
KATEGORI *CATEGORY*	BANJARAN PENDAPATAN BERCUKAI (a) *BALANCE OF TAXABLE INCOME (a)*	PENGIRAAN RM (b) *CALCULATION RM (b)*	KADAR % (c) *RATES % (c)*	CUKAI RM (d) *TAXES RM (d)*
A	0 - 5,000	5,000 pertama *5,000 first*	0	0
B	5,001 - 20,000	5,000 pertama *5,000 first* 15,000 berikutnya *15,000 next*	1	0 150
C	20,001 - 35,000	20,000 pertama *20,000 first* 15,000 berikutnya *15,000 next*	3	150 450
D	35,001 - 50,000	35,000 pertama *35,000 first* 15,000 berikutnya *15,000 next*	8	600 1,200
E	50,001 - 70,000	50,000 pertama *50,000 first* 20,000 berikutnya *20,000 next*	13	1,800 2,600
F	70,001 - 100,000	70,000 pertama *70,000 first* 30,000 berikutnya *30,000 next*	21	4,400 6,300
G	100,001 - 250,000	100,000 pertama *100,000 first* 150,000 berikutnya *150,000 next*	24	10,700 36,000
H	250,001 - 400,000	250,000 pertama *250,000 first* 150,000 berikutnya *150,000 next*	24.5	46,700 36,750
I	400,001 - 600,000	400,000 pertama *400,000 first* 200,000 berikutnya *200,000 next*	25	83,450 50,000
J	600,001 - 1,000,000	600,000 pertama *600,000 first* 400,000 berikutnya *400,000 next*	26	133,450 104,000
K	1,000,001 - 2,000,000	1,000,000 pertama *1,000,000 first* 1,000,000 berikutnya *1,000,000 next*	28	237,450 280,000
L	Melebihi 2,000,000 *Exceeded 2,000,000*	2,000,000 pertama *2,000,000 first* Setiap ringgit berikutnya *Every subsequent ringgit*	30	517,450

PERHATIAN
PLEASE TAKE NOTE

Pembayar cukai perlulah menyimpan rekod keluar / masuk bagi pengesahan Taraf Mastautin (terutama bagi tujuan permohonan Sijil Penyelesaian Cukai) untuk mengelakkan kesalahan semasa menghantar Borang Nyata Cukai Pendapatan.

Taxpayer should keep proper record in / out for verification of Resident Status (especially for the purpose of Tax Clearance Certificate) to avoid mistakes when submitting Income Tax Return Form.

PENDAPATAN INDIVIDU BUKAN PEMASTAUTIN
Income Of Non-resident Individual

Taraf Mastautin Individu:
Individual Resident Status:

01

Berdasarkan keberadaan fizikal di Malaysia

Determined by reference to the physical presence in Malaysia

02

Bukan berdasarkan kewarganegaraan atau kerakyatan

Based neither on nationality nor Citizenship

03

Sekurang-kurangnya berada secara fizikal di Malaysia selama 182 hari atau lebih dalam satu tahun kalendar

Presence physically in Malaysia for at least 182 days in a calender year

*Sila rujuk Seksyen 7, ACP 1967 dan KU 11/2017
**Subject to Section 7 Income Tax Act 1967 & Public Ruling 11/2017*

LAYANAN CUKAI
Tax Treatment

PERKARA *ITEM*	BERMASTAUTIN *RESIDENT*	TIDAK BERMASTAUTIN *NON-RESIDENT*
Kadar Cukai *Tax Rates*	Rujuk Jadual Kadar Cukai Individu *Refer Individual Tax Schedule*	30% *30%*
Tuntutan pelepasan / Rebat Cukai *Personal Relief / Rebates*	Layak *Entitled*	Tidak Layak *Not Entitled*

TAHUN TAKSIRAN *YEAR OF ASSESSMENT*		
2015	2016 - 2019	2020 - 2022
25%	28%	30%

PERHATIAN
PLEASE TAKE NOTE

Simpan rekod keluar / masuk:
i. Pengesahan Taraf Mastautin
ii. Surat Penyelesaian Cukai
iii. Penghantaran Borang Nyata Cukai Pendapatan

Keep proper records in/out:
i. Confirmation of resident status
ii. Tax Clearance Letter
iii. Submission of Income Tax Return Form

PENGHANTARAN BORANG NYATA CUKAI PENDAPATAN
Submission Of Income Tax Return Form

JENIS BORANG *TYPES OF FORM*	**KATEGORI PEMBAYAR CUKAI** *CATEGORY OF TAXPAYER*	**TARIKH AKHIR PENGEMUKAAN BORANG** *FORM SUBMISSION DEADLINE*
BE	Individu Pemastautin yang Tidak menjalankan Perniagaan *Resident Individuals Who Does Not Do Business*	30 April *30 April*
B	Individu Pemastautin yang Menjalankan perniagaan *Resident Individuals Doing Business*	30 Jun *30 June*
BT	Individu Pemastautin (Pekerja Berpengetahuan / Berkepakaran / Bukan Warganegara Memegang Jawatan Utama) *Resident Individuals (Knowledgeable worker/ Expertise / Non-Citizen Holdings main position)*	TIDAK Menjalankan Perniagaan: 30 April *NOT Doing Business: 30 April* Menjalankan Perniagaan: 30 Jun *Doing Business: 30 June*
M	Individu Bukan Pemastautin *Non-Residents Individuals*	
MT	Individu Bukan Pemastautin (Pekerja Berpengetahuan) *Non-Resident Individuals (Knowledgeable worker)*	

TARIKH AKHIR BAYARAN CUKAI
Due Date Of Tax Payment

JENIS *TYPE*	**BORANG** *FORM*	**TARIKH AKHIR PEMBAYARAN** *LAST PAYMENT DUE DATE*
Potongan Cukai Bulanan (Individu Punca Penggajian) *Monthly Tax Deduction (Individual Employment Income)*	CP39	15hb berikutnya *15th the following month*
Individu Punca Penggajian *Individual Business Income*	CP500	30hb setiap 2 bulan *30th every 2 months*

SEKATAN PERJALANAN
Stoppage Order

i. Dikenakan kepada individu / pengarah syarikat
Applicable to individuals / company directors

ii. Gagal menjelaskan tunggakan cukai
Failed to clear taxes arrears

APAKAH YANG ANDA PERLU LAKUKAN SEKIRANYA DISEKAT?

What You Should Do If Stoppage Order?

Sila hubungi talian di bawah untuk bantuan semakan jumlah tunggakan cukai.

Please contact the following telephone number for assistance to check your outstanding balance

TALIAN *CONTACT*	NOMBOR TELEFON *TELEPHONE NUMBER*	WAKTU PERKHIDMATAN *OPERATING HOURS*
Ibu Pejabat *Headquarters*	03-83138888 samb 21539 / 21543 / 21550 / 21494 / 21490 *03-83138888* *Ext 21539 / 21543 /21550 / 21494 / 21490*	Isnin – Jumaat 8.00 pagi – 5.00 petang *Monday – Friday* *8.00 am – 5.00 pm*
HASiL Care Line	03 – 8911 1000	Isnin – Jumaat 9.00 pagi – 5.00 petang *Monday – Friday* *9.00 am – 5.00 pm*
HASiL Recovery Call Center	03 – 8751 1000	Isnin – Jumaat 8.30 pagi – 5.00 petang *Monday – Friday* *8.30 am – 5.00 pm*

PERHATIAN
PLEASE TAKE NOTE

Sebelum ke luar negara, sila semak status anda di MyTax atau https://sspi.imi.gov.my. Bayar tunggakan cukai dan kemukakan bukti pembayaran kepada Pejabat HASiL yang mengendalikan fail cukai anda.

Before leaving the country, please check your status at MyTax or https://sspi.imi.gov.my. Pay your outstanding tax and submit the proof of payment to the HASiL offices which handles your tax file.

Info lanjut sila imbas Kod QR disini
Scan this QR Code for details

PENDAPATAN PERNIAGAAN INDIVIDU & PERKONGSIAN
INDIVIDUAL BUSINESS & PARTNERSHIP INCOME

Keuntungan yang diperoleh daripada menjalankan perniagaan, perdagangan, pencarian atau profesion adalah merupakan pendapatan yang layak dikenakan cukai (termasuk sebarang bentuk perniagaan yang tidak berdaftar dengan mana-mana pihak berkuasa – Ekonomi Bayangan)

Gain / profit from carrying on a business, trade, vocation / profession are liable to tax (including any form of business that is not registerd with authorities)

Perniagaan terdiri daripada:
- Milikan Tunggal / Bekerja Sendiri
- Perkongsian

Business includes :
- *Sole Proprietorship / Self-Employed*
- *Partnership*

ANTARA CONTOH PERNIAGAAN *EXAMPLE OF BUSINESS*	
• Perniagaan Runcit • *Retail Business*	• Perniagaan Jualan Langsung • *Direct Selling*
• Perniagaan Gerai / Pasar Malam • *Hawker / Night Market*	• Pertanian dan Penternakan • *Agricultures Business*
• Perniagaan atas Talian (Digital Ekonomi) • *Online Business (Digital Economy)*	• Penulis / Youtuber / Blogger • *Writer / Youtuber / Bloggers*
• Bidang Lakonan / Nyanyian / Duta Produk / Ulasan Produk • *Acting / Singing / Product Ambassador Hosting*	• Klinik / Firma Guaman / Perkhidmatan Profesional yang Lain • *Clinic / Legal Firm / Any other professional services*
• Komisen / Kelas Tuisyen / Penceramah • *Commission / Tuition Class / Speaker*	• Pemandu Teksi / Grab • *Taxi Driver / Grab*

TANGGUNGJAWAB PENIAGA *Responsibilities of Business Owners*

01 Daftar sebagai pembayar cukai apabila memulakan perniagaan
Register as a taxpayer when starting a bussines

02 Hantar Borang Nyata pada tarikh yang ditetapkan
Submit Return Form on the date specified

03 Sediakan penyata akaun & penyata pendapatan yang lain
Prepare statements of account & other statement

04 Simpan dokumen, rekod dan akaun perniagaan selama 7 tahun
Keep proper document, records & business account for 7 years

05 Dapatkan khidmat akauntan bertauliah / ejen cukai berdaftar
Engage qualified accountants / registered tax agent

06 Patuh Notis Bayaran Ansuran / Skim Ansuran (CP500)
Comply with the Notice of Installment Payments/Installment Scheme (CP500)

07 Maklumkan LHDNM secara bertulis sekiranya perniagaan ditamatkan / pertukaran ahli kongsi
Inform IRBM in writing if the business is closed / change of partner in partnership

Individu / Individual

PENDAPATAN KASAR PERNIAGAAN
GROSS INCOME DERIVED FROM BUSINESS

i. Penerimaan tunai bagi barang yang dijual / perkhidmatan yang diberikan
Cash receipts from sale of goods / services provided

ii. Semua belum terima yang terbit daripada barang-barang yang dijual dan perkhidmatan yang diberikan
All receivables incurred from sale of goods & services provided

iii. Penerimaan berupa barangan
Receipts in kind

iv. Hutang lapuk perniagaan yang pulih
Recovery of bad debts

v. Pampasan insurans yang diterima berhubung dengan kerugian perniagaan
Insurance compensation received for business loss

vi. Pengeluaran / pengambilan stok dagangan untuk kegunaan sendiri
Withdrawal of business stock for personal use

BAYARAN ANSURAN INDIVIDU (CP500)
Installment Payment by an individual (CP500)

1 6 kali ansuran dikeluarkan oleh LHDNM
6 installment payments issued by IRBM

2 Bayar setiap ansuran dalam tempoh 30 hari
Each installment must be paid within 30 days

3 Bayaran mulai Mac
Payment beginning in March

4 Mohon pindaan sebelum 30 Jun menggunakan Borang CP502
Apply for revision before 30th June using Form CP502

Individu / *Individual*

PERBELANJAAN PERNIAGAAN
Business Expenses

DIBENARKAN	TIDAK DIBENARKAN
Perbelanjaan yang dilakukan dalam menghasilkan pendapatan perniagaan *Expenses incurred in the production of business income* Contoh: *Example:* • Upah / gaji • *Wages / salaries* • KWSP / PERKESO pekerja • *Employee's EPF / SOCSO* • Insuran perniagaan (kecurian / kebakaran) • *Business insurance (burglary / fire)* • Sewa premis perniagaan • *Rental on business premises* • Faedah atas pinjaman perniagaan • *Interest on business loan*	**Perbelanjaan persendirian** *Personal expenses* Contoh : *Example:* • Bil elektrik, bil air rumah kediaman, yuran pendidikan anak dan susut nilai • *Personal electricity, water supply bill, children's education fees & depreciation* **Perbelanjaan pembelian aset peribadi** *Purchase of personal assets* Contoh : *Example:* • Kereta / *Car* • Rumah / *House* • Perabot / *Furniture* **Perbelanjaan permulaan** *Initial expenses* Contoh : *Example:* • **Perbelanjaan penubuhan perniagaan** • *Expenditure on incorporation of business venture*

ELAUN MODAL
Capital Allowance

Diberi tolakan daripada pendapatan perniagaan sebagai ganti kepada perbelanjaan susut nilai bagi pembelian aset yang digunakan di dalam perniagaan. Elaun modal atas aset perniagaan boleh dituntut dan ditolak selepas pengiraan pendapatan larasan.
Given as a deduction from business income in lieu of depreciation expenses for the assets used in the business. Capital allowance on business assets is claimable and shall be deducted against adjusted income.

JENIS ELAUN *TYPE OF ALLOWANCE*	JENIS ASET *TYPES OF ASSET*	KADAR (%) *RATE (%)*
Elaun Permulaan *Initial Allowance*	Semua jenis aset *All types of assets*	20
Elaun Tahunan *Annual Allowance*	Komputer dan peralatan ICT *Computer and ICT Equipment*	20 [PU(A)156/2018]
	Kenderaan bermotor, jentera berat *Motor vehicles, heavy machinery*	20
	Loji dan jentera *Plant and machinery*	14
	Peralatan pejabat, perabot dan lengkapan *Office equipment, furnitures & fittings and others*	10

PERHATIAN
PLEASE TAKE NOTE

- Tarikh akhir penghantaran Borang B, P dan membayar baki cukai kena bayar (jika ada) pada 30 Jun setiap tahun.
- *Deadline for submission of Form B, P & paying the tax balance (if any) by 30th June every year.*
- Rujuk semua penyata & dokumen sokongan semasa pengisian borang.
- *Refer to all relevant income statements and supporting documents when filling in the form.*
- Sila pastikan kod perniagaan diisi dengan betul dalam Borang Nyata (BN). Panduan kod perniagaan boleh diperoleh di www.hasil.gov.my
- *Ensure the correct business code is given when filling in Return Form (RF). The business code guideline can be found at www.hasil.gov.my*
- Akaun perniagaan dan dokumen sokongan tidak perlu dikemukakan semasa penghantaran BN.
- *Business account and supporting documents need not be submitted during the RF submission.*
- BN perlu dihantar walaupun akaun perniagaan mengalami kerugian.
- *RF still need to be submitted even the business accounts show losses.*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