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**SEPINTAS**  
**e-BOOKU HASiL**  
e-BOOK AT A GLANCE



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TAHUN TAKSIRAN  
**2022**

# PELEPASAN CUKAI INDIVIDU PEMASTAUTIN



**INDIVIDU DAN SAUDARA TANGGUGAN**  
**RM9,000**

**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 DIKTIRAF 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 JEJEN 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**

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

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

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

**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)

**ANAK BERUMUR 18 TAHUN DAN KE BAWAH**  
**RM2,000**

- BELUM BERKAHWIN

**PELEPASAN ANAK**

**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)

**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**

**CARUMAN, SUMBANGAN DAN LAIN-LAIN**

**BAYARAN PEMASANGAN/SEWAAN/PEMBELIAN PEGECAS KENDERAAN ELEKTRIK UNTUK KEGUNAAN SENDIRI**  
**RM2,500**

- TERMASUK SEWA BELI  
- LANGGANAN

**PERKESO/SISTEM INSURANS PEKERJA**  
**RM350**

**SKIM PERSARAAN DAN ANUITI TERTANGGUH**  
**RM3,000**

**SSPN (TABUNGAN BERSIH)**  
**RM8,000**

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

**KEMAS KINI SEHINGGA 16 FEBRUARI 2023**



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JABATAN KHIDMAT KORPORAT | CORPORATE SERVICES DEPARTMENT



YEAR OF ASSESSMENT  
**2022**

**TAX RELIEF**  
FOR RESIDENT INDIVIDUAL



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**INDIVIDUAL & DEPENDENT RELATIVES**  
**RM9,000**



**DISABLED INDIVIDUAL**  
**RM6,000**



**PERSONAL DEDUCTIONS**

**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 FIELD'S RECOGNIZED BY THE DIRECTOR GENERAL OF SKILL DEVELOPMENT (RESTRICTED RM2,000)

---

**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, MEDICAL AND EQUIPMENT RELATED**

**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**



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



**ADDITIONAL RM2,500**

- PURCHASE OF PERSONAL COMPUTER, TABLET/SMART PHONE

**ADDITIONAL LIFESTYLE RM500**

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

**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)

---

**EACH UNMARRIED CHILD BELOW 18 YEARS OLD**  
**RM2,000**



**CHILD RELATED DEDUCTIONS**

**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**



**ADDITIONAL FOR DISABLED CHILD**  
**RM8,000**



- UNMARRIED
- PURSUING DIPLOMA OR HIGHER QUALIFICATIONS

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**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**

**CONTRIBUTIONS AND OTHERS**

**SOCSSO PERKESO**  
**RM350**



**DEFERRED ANNUITY AND PRIVATE RETIREMENT SCHEME**  
**RM3,000**



**SSPN (NET DEPOSIT)**  
**RM8,000**



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

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



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**JABATAN KHIDMAT KORPORAT | CORPORATE SERVICES DEPARTMENT**



# 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





# 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 pre-filled 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>

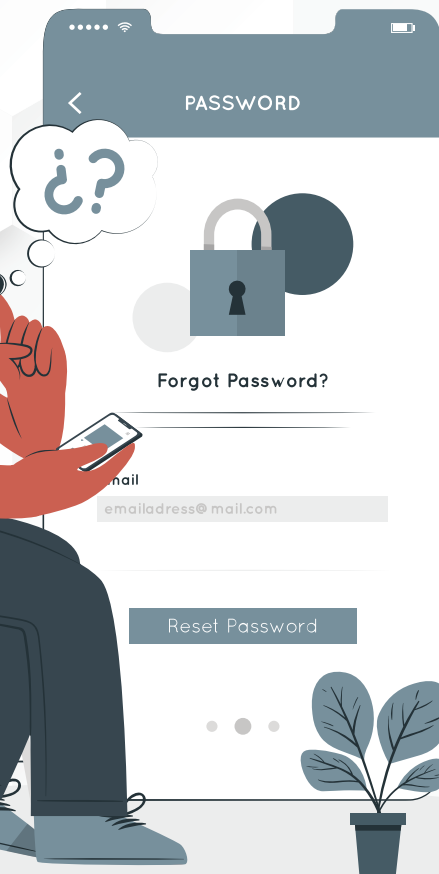


# TERLUPA KATA LALUAN

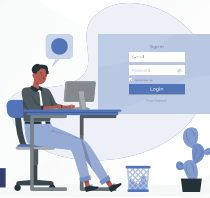
*Forgot Password*

- 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*

07



Tiada kehilangan  
borang  
*No loss of form*

06



Mempercepat  
proses bayaran balik  
*Speed up the refund  
process*

05



Capaian pada  
bila-bila masa  
*Access at any time*

## 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

Mempunyai satu punca pendapatan pengajian 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 (VLA)*

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*

### SYARAT-SYARAT

#### Terms

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 menuntut 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*

# PELEPASAN CUKAI & REBAT

## Tax Reliefs & Rebate

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

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

# 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<br>TYPES OF RELIEFS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | T/T 2022                            | T/T 2021                            |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | HAD PELEPASAN<br>(RM)<br>LIMIT (RM) | HAD PELEPASAN<br>(RM)<br>LIMIT (RM) |
| Perbelanjaan rawatan perubatan, keperluan khas dan penjaga untuk ibu bapa ( <b>keadaan kesihatan disahkan oleh pengamal perubatan</b> )<br><i>Medical treatment, special needs and carer expenses for parents</i><br>(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<br><i>Basic supporting equipment for disabled self, spouse, child and parent</i>                                                                                                                                                                                                                                                                                                                                                                                                                            | 6,000                               | 6,000                               |
| Yuran pendidikan (sendiri)<br><i>Education fees (self)</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 7,000                               | 7,000                               |
| Perbelanjaan perubatan<br><i>Medical expenses</i> <ul style="list-style-type: none"><li>Perbelanjaan perubatan penyakit serius untuk diri sendiri, suami / isteri atau anak<br/><i>Medical expenses for serious diseases for self, spouse or child</i></li><li>Perbelanjaan perubatan bagi rawatan kesuburan ke atas diri sendiri atau suami / isteri<br/><i>Medical expenses for fertility treatment for self or spouse</i></li></ul>                                                                                                                                                                           | 8,000                               | 8,000                               |
| <ul style="list-style-type: none"><li>Pemeriksaan perubatan penuh ke atas diri sendiri, suami / isteri atau anak<br/><i>Complete medical examination for self, spouse or child</i></li><li>Ujian pengesanan COVID-19 termasuk pembelian kit ujian kendiri ke atas diri sendiri, suami / isteri atau anak<br/><i>COVID-19 detection test including purchase of self-detection test kit for self, spouse or child</i></li><li>Pemeriksaan kesihatan mental atau konsultasi ke atas diri sendiri, suami / isteri atau anak<br/><i>Mental health examination or consultation for self, spouse or child</i></li></ul> |                                     |                                     |
| Terhad kepada RM1,000<br><i>Restricted to RM1,000</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                     |                                     |
| * Tambahan mulai TT 2021<br>* Additional starting from YA 2021 <ul style="list-style-type: none"><li>Pemvaksinan ke atas diri sendiri, suami / isteri atau anak (Terhad 1,000)<br/><i>Vaccination expenses which qualified for deduction for self, spouse or child (Restricted RM 1,000)</i></li></ul>                                                                                                                                                                                                                                                                                                           |                                     |                                     |

Individu / Individual

| JENIS PELEPASAN<br><i>TYPES OF RELIEFS</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | T/T 2022                                   | T/T 2021                                   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|--------------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | HAD PELEPASAN<br>(RM)<br><i>LIMIT (RM)</i> | HAD PELEPASAN<br>(RM)<br><i>LIMIT (RM)</i> |
| <p>Gaya Hidup<br/><i>Lifestyle</i></p> <ul style="list-style-type: none"> <li>Pembelian bahan bacaan</li> <li><i>Purchase of reading material</i></li> <li>Pembelian komputer peribadi, telefon pintar / tablet</li> <li><i>Purchase of personal computer, smartphone or tablet</i></li> <li>Pembelian peralatan sukan untuk aktiviti sukan (<i>mengikut Akta Pembangunan Sukan 1997</i>) &amp; bayaran keahlian gimnasium</li> <li><i>Purchase of sports equipment for sports activity defined under the Sports Development Act 1997 and payment of gym membership</i></li> <li>Bayaran bil langganan internet (atas nama sendiri)</li> <li><i>Payment of monthly bill for internet subscription (under own name)</i></li> </ul>                                                                                                                                                                                                                                        | 2,500                                      | 2,500                                      |
| <p>Tambahan Gaya Hidup – pelepasan tambahan untuk kegunaan / manfaat diri sendiri, suami / isteri atau anak bagi:<br/><i>Additional Lifestyle – additional relief for self / spouse or child:</i></p> <ul style="list-style-type: none"> <li>i) Pembelian peralatan sukan untuk aktiviti sukan mengikut Akta Pembangunan Sukan 1997</li> <li><i>Purchase of sports equipment for sports activity defined under the Sports Development Act 1997</i></li> <li>ii) Bayaran sewa atau fi kemasukan ke fasiliti sukan</li> <li><i>Payment of rental or entrance fee to any sports facility</i></li> <li>iii) Bayaran fi pendaftaran bagi menyertai pertandingan yang mana penganjur diluluskan dan dilesenkan oleh Pesuruhjaya Sukan di bawah Akta Pembangunan Sukan 1997</li> <li><i>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</i></li> </ul> | 500                                        | 500                                        |
| <p>Gaya Hidup<br/><i>Lifestyle</i></p> <ul style="list-style-type: none"> <li>Pembelian komputer peribadi, telefon pintar atau tablet untuk kegunaan / manfaat diri sendiri, suami / isteri atau anak dan bukan untuk kegunaan perniagaan</li> <li><i>Purchase of personal computer, smartphone or tablet for self, spouse or child not for business use</i></li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 2,500                                      | 2,500                                      |
| <p>Pembelian Peralatan Penyusuan Ibu<br/><i>Purchase of breastfeeding equipment</i></p> <ul style="list-style-type: none"> <li>Breast Pump Kit dan Ice Pack</li> <li><i>Breast Pump Kit and Ice Pack</i></li> <li>Breast Milk Collection dan Storage: dan Cooler Set / Bags</li> <li><i>Breast Milk Collection and Storage: and Cooler Set / Bags</i></li> </ul> <p>(Pelepasan dibenarkan sekali dalam 2 Tahun Taksiran)<br/><i>(Deduction is allowed once in every 2 years of assessment)</i></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 1,000                                      | 1,000                                      |
| <p>Yuran Penghantaran Anak yang berumur 6 tahun dan ke bawah ke taman asuhan kanak-kanak / tadika yang berdaftar<br/><i>Child care fees to a registered child care centre / kindergarten for a child aged 6 years and below</i></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 3,000                                      | 3,000                                      |

| JENIS PELEPASAN<br>TYPES OF RELIEFS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | T/T 2022                            | T/T 2021                            |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | HAD PELEPASAN<br>(RM)<br>LIMIT (RM) | HAD PELEPASAN<br>(RM)<br>LIMIT (RM) |
| Tabungan bersih dalam Skim Simpanan Pendidikan Nasional (SSPN)<br><i>Net deposit in Skim Simpanan Pendidikan Nasional (SSPN)</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 8,000                               | 8,000                               |
| Insurans nyawa / Takaful & KWSP<br><i>Life Insurance &amp; EPF</i><br>Individu Penjawat Awam Berpencen yang tidak membuat caruman KWSP / skim yang diluluskan<br><i>Pensionable public servant category who do not contribute to EPF / approved scheme</i> <ul style="list-style-type: none"><li>Insurans Nyawa / Takaful (Terhad RM7,000)</li><li>Life insurance premium (Restricted RM7,000)</li></ul> Individu selain di atas:<br><i>Other than above category</i> <ul style="list-style-type: none"><li>Insurans Nyawa / Takaful (Terhad RM3,000)</li><li>Life insurance premium (Restricted RM3,000)</li><li>Caruman KWSP (Terhad RM4,000)</li><li>Contribution to EPF (Restricted RM4,000)</li></ul>                                                                                                                                                                         | 7,000                               | 7,000                               |
| Skim persaraan swasta dan anuiti tertangguh yang diluluskan oleh Suruhanjaya Sekuriti<br><i>Deferred Annuity and Private Retirement Scheme (PRS)</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 3,000                               | 3,000                               |
| Insurans perubatan dan pendidikan (diri sendiri, pasangan dan anak)<br><i>Education and medical insurance (self / spouse and child)</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 3,000                               | 3,000                               |
| Perbelanjaan pelancongan domestik bagi:<br><i>Domestic tourism expenditure for:</i> <ul style="list-style-type: none"><li>i) Bayaran penginapan di premis penginapan yang berdaftar dengan Pesuruhjaya Pelancongan di bawah Akta Industri Pelancongan 1992</li><li>ii) <i>Accommodation at the premises registered with the Commissioner of Tourism under the Tourism Industry Act 1992</i></li><li>iii) Bayaran fi masuk ke tempat tarikan pelancong</li><li>ii) <i>Entrance fees to tourist attractions centre</i></li><li>iii) Pembelian paket pelancongan domestik melalui ejen pengembaraan berlesen yang berdaftar dengan Pesuruhjaya Pelancongan di bawah Akta Industri Pelancongan 1992</li><li>iii) <i>Purchase of domestic travel packages through a licensed travel agent registered with the Commissioner of Tourism under the Tourism Industry Act 1992</i></li></ul> | 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)<br><i>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)</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 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<br>TAX SCHEDULE FOR RESIDENT INDIVIDUALS FOR YEAR OF ASSESSMENT 2022 |                                                                      |                                                                                               |                            |                              |
|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|----------------------------|------------------------------|
| KATEGORI<br>CATEGORY                                                                                                                  | BANJARAN PENDAPATAN<br>BERCUKAI (a)<br>BALANCE OF TAXABLE INCOME (a) | PENGIRAAN RM (b)<br>CALCULATION RM (b)                                                        | KADAR % (c)<br>RATES % (c) | CUKAI RM (d)<br>TAXES RM (d) |
| A                                                                                                                                     | 0 - 5,000                                                            | 5,000 pertama<br>5,000 first                                                                  | 0                          | 0                            |
| B                                                                                                                                     | 5,001 - 20,000                                                       | 5,000 pertama<br>5,000 first<br>15,000 berikutnya<br>15,000 next                              | 1                          | 0<br>150                     |
| C                                                                                                                                     | 20,001 - 35,000                                                      | 20,000 pertama<br>20,000 first<br>15,000 berikutnya<br>15,000 next                            | 3                          | 150<br>450                   |
| D                                                                                                                                     | 35,001 - 50,000                                                      | 35,000 pertama<br>35,000 first<br>15,000 berikutnya<br>15,000 next                            | 8                          | 600<br>1,200                 |
| E                                                                                                                                     | 50,001 - 70,000                                                      | 50,000 pertama<br>50,000 first<br>20,000 berikutnya<br>20,000 next                            | 13                         | 1,800<br>2,600               |
| F                                                                                                                                     | 70,001 - 100,000                                                     | 70,000 pertama<br>70,000 first<br>30,000 berikutnya<br>30,000 next                            | 21                         | 4,400<br>6,300               |
| G                                                                                                                                     | 100,001 - 250,000                                                    | 100,000 pertama<br>100,000 first<br>150,000 berikutnya<br>150,000 next                        | 24                         | 10,700<br>36,000             |
| H                                                                                                                                     | 250,001 - 400,000                                                    | 250,000 pertama<br>250,000 first<br>150,000 berikutnya<br>150,000 next                        | 24.5                       | 46,700<br>36,750             |
| I                                                                                                                                     | 400,001 - 600,000                                                    | 400,000 pertama<br>400,000 first<br>200,000 berikutnya<br>200,000 next                        | 25                         | 83,450<br>50,000             |
| J                                                                                                                                     | 600,001 - 1,000,000                                                  | 600,000 pertama<br>600,000 first<br>400,000 berikutnya<br>400,000 next                        | 26                         | 133,450<br>104,000           |
| K                                                                                                                                     | 1,000,001 - 2,000,000                                                | 1,000,000 pertama<br>1,000,000 first<br>1,000,000 berikutnya<br>1,000,000 next                | 28                         | 237,450<br>280,000           |
| L                                                                                                                                     | Melebihi 2,000,000<br>Exceeded 2,000,000                             | 2,000,000 pertama<br>2,000,000 first<br>Setiap ringgit berikutnya<br>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

Securang-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 calendar 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<br>ITEM                                               | BERMASTAUTIN<br>RESIDENT                                           | TIDAK BERMASTAUTIN<br>NON-RESIDENT |
|---------------------------------------------------------------|--------------------------------------------------------------------|------------------------------------|
| Kadar Cukai<br>Tax Rates                                      | Rujuk Jadual Kadar Cukai Individu<br>Refer Individual Tax Schedule | 30%<br>30%                         |
| Tuntutan pelepasan / Rebat Cukai<br>Personal Relief / Rebates | Layak<br>Entitled                                                  | Tidak Layak<br>Not Entitled        |

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

# TARIKH AKHIR BAYARAN CUKAI

## Due Date Of Tax Payment

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



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





# 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 registered with authorities)

Perniagaan terdiri daripada:

- Milikan Tunggal / Bekerja Sendiri
- Perkongsian

Business includes :

- Sole Proprietorship / Self-Employed
- Partnership

## ANTARA CONTOH PERNIAGAAN EXAMPLE OF BUSINESS

|                                                                                                                                                                      |                                                                                                                                                                                 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>• Perniagaan Runcit</li> <li>• Retail Business</li> </ul>                                                                     | <ul style="list-style-type: none"> <li>• Perniagaan Jualan Langsung</li> <li>• Direct Selling</li> </ul>                                                                        |
| <ul style="list-style-type: none"> <li>• Perniagaan Gerai / Pasar Malam</li> <li>• Hawker / Night Market</li> </ul>                                                  | <ul style="list-style-type: none"> <li>• Pertanian dan Penternakan</li> <li>• Agricultures Business</li> </ul>                                                                  |
| <ul style="list-style-type: none"> <li>• Perniagaan atas Talian (Digital Ekonomi)</li> <li>• Online Business (Digital Economy)</li> </ul>                            | <ul style="list-style-type: none"> <li>• Penulis / Youtuber / Blogger</li> <li>• Writer / Youtuber / Bloggers</li> </ul>                                                        |
| <ul style="list-style-type: none"> <li>• Bidang Lakonan / Nyanyian / Duta Produk / Ulasan Produk</li> <li>• Acting / Singing / Product Ambassador Hosting</li> </ul> | <ul style="list-style-type: none"> <li>• Klinik / Firma Guaman / Perkhidmatan Profesional yang Lain</li> <li>• Clinic / Legal Firm / Any other professional services</li> </ul> |
| <ul style="list-style-type: none"> <li>• Komisen / Kelas Tuisyen / Penceramah</li> <li>• Commission / Tuition Class / Speaker</li> </ul>                             | <ul style="list-style-type: none"> <li>• Pemandu Teksi / Grab</li> <li>• Taxi Driver / Grab</li> </ul>                                                                          |

## TANGGUNGJAWAB PENIAGA Responsibilities of Business Owners

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

01

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

02

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

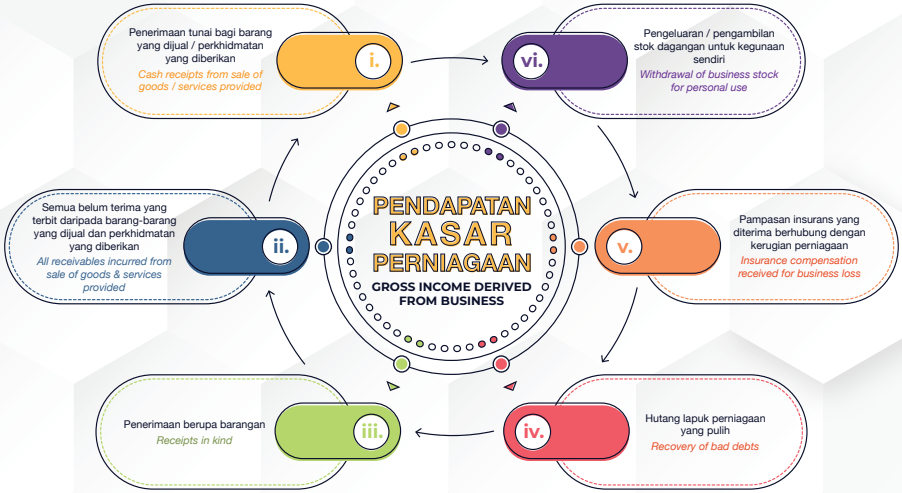
Dapatkan khidmat akauntan bertauliah / ejen cukai berdaftar  
Engage qualified accountants / registered tax agent

06

Patuh Notis Bayaran Ansuran / Skim Ansuran (CP500)  
Comply with the Notice of Instalment Payments/Instalment 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



## BAYARAN ANSURAN INDIVIDU (CP500)

*Installment Payment by an individual (CP500)*

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*

Bayaran mulai Mac  
*Payment beginning in March*

3

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

4

## PERBELANJAAN PERNIAGAAN

*Business Expenses*

| DIBENARKAN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | TIDAK DIBENARKAN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Perbelanjaan yang dilakukan dalam menghasilkan pendapatan perniagaan<br/><i>Expenses incurred in the production of business income</i></p> <p>Contoh:<br/><i>Example:</i></p> <ul style="list-style-type: none"><li>• Upah / gaji<br/><i>Wages / salaries</i></li><li>• KWSP / PERKESO pekerja<br/><i>Employee's EPF / SOCSO</i></li><li>• Insurans perniagaan (kecurian / kebakaran)<br/><i>Business insurance (burglary / fire)</i></li><li>• Sewa premis perniagaan<br/><i>Rental on business premises</i></li><li>• Faedah atas pinjaman perniagaan<br/><i>Interest on business loan</i></li></ul> | <p>Perbelanjaan persendirian<br/><i>Personal expenses</i></p> <p>Contoh:<br/><i>Example:</i></p> <ul style="list-style-type: none"><li>• Bil elektrik, bil air rumah kediaman, yuran pendidikan anak dan susut nilai<br/><i>Personal electricity, water supply bill, children's education fees &amp; depreciation</i></li></ul> <p>Perbelanjaan pembelian aset peribadi<br/><i>Purchase of personal assets</i></p> <p>Contoh:<br/><i>Example:</i></p> <ul style="list-style-type: none"><li>• Kereta / Car</li><li>• Rumah / House</li><li>• Perabot / Furniture</li></ul> <p>Perbelanjaan permulaan<br/><i>Initial expenses</i></p> <p>Contoh:<br/><i>Example:</i></p> <ul style="list-style-type: none"><li>• Perbelanjaan penubuhan perniagaan<br/><i>Expenditure on incorporation of business venture</i></li></ul> |



## 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<br>TYPE OF ALLOWANCE            | JENIS ASET<br>TYPES OF ASSET                                                                            | KADAR (%)<br>RATE (%) |
|---------------------------------------------|---------------------------------------------------------------------------------------------------------|-----------------------|
| Elaun Permulaan<br><i>Initial Allowance</i> | Semua jenis aset<br><i>All types of assets</i>                                                          | 20                    |
| Elaun Tahunan<br><i>Annual Allowance</i>    | Komputer dan peralatan ICT<br><i>Computer and ICT Equipment</i>                                         | 20 [PU(A)156/2018]    |
|                                             | Kenderaan bermotor, jentera berat<br><i>Motor vehicles, heavy machinery</i>                             | 20                    |
|                                             | Loji dan jentera<br><i>Plant and machinery</i>                                                          | 14                    |
|                                             | Peralatan pejabat, perabot danengkapan<br><i>Office equipment, furnitures &amp; fittings and others</i> | 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 diperolehi di [www.hasil.gov.my](http://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](http://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.*

# TANGGUNGJAWAB MAJIKAN

## Employers Responsibilities

### LAPOR Declare

Pekerja baharu dalam tempoh 30 hari  
New employees within 30 days

### SEDIA Prepare

Penyata Saraan (EA/EC)  
kepada pekerja sebelum  
hari terakhir bulan  
Februari setiap tahun  
Statement of Remuneration from  
Employment (EA/EC) must be  
prepared and rendered to the employees  
before the last day of February every year

### KEMAS KINI Update

Butiran dan alamat pekerja  
Employees new detail & address

### TAHAN Hold

Bayaran kepada pekerja sehingga  
Surat Penyelesaian Cukai  
dikeluarkan  
Employee payments until the  
Tax Clearance Letter is  
issued

### DAFTAR Register

Nombor Majikan  
Employer number

### HANTAR Submit

Borang Majikan (Borang  
e-E) sebelum 31 Mac  
setiap tahun  
Employer return form (Form e-E) not  
later than 31 March every year

### POTONG DAN REMIT PCB Deduct & Remit MTD

Membuat potongan  
cukai bulanan  
(PCB) setiap bulan  
& remit kepada HASIL  
Deduct & remit monthly tax deduction  
(MTD) every month to HASIL

### LAPOR Declare



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

Pemberhentian & kematian  
pekerja dalam tempoh yang  
ditetapkan  
Employees cessation & death within the  
stipulated time to HASIL

### MAKLUM Inform

Kepada pekerja berkenaan penggunaan  
Borang TP1 [Dibenarkan lebih dua (2) kali  
dalam tahun semasa] dan Borang TP3  
To employees regarding the use of Form TP1 (Allowed more than  
twice a year) and Form TP3



# POTONGAN CUKAI BULANAN (PCB) SEBAGAI CUKAI MUKTAMAD

*Monthly Tax Deduction (MTD) Final Tax*

Pembayar cukai dibenarkan memilih untuk tidak menghantar Borang Nyata Cukai Pendapatan (BNCP)

*Taxpayers are given an option not to submit the Income Tax Return Form (ITRF)*



## TANGGUNGJAWAB MAJIKAN TERHADAP PCB SEBAGAI CUKAI MUKTAMAD

*Employer Responsibilities  
For MTD Final Tax*

Majikan perlu membenarkan pekerja menuntut potongan pelepasan dan rebat cukai melalui Borang TP1 sekurang-kurangnya dua (2) kali dalam tahun semasa

*Employers should allow workers to claim tax deductions and rebates at least twice a year through TP1 from submission*



# SYARAT-SYARAT PCB SEBAGAI CUKAI MUKTAMAD | MTD Terms as Final Tax

Mempunyai satu punca pendapatan pengajian termasuk Manfaat Berupa Barang (MBB) & Nilai Tempat Kediaman (NTK)

*Having one source of employment income including Benefit In Kinds (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*

## PERHATIAN PLEASE TAKE NOTE

Majikan bertanggungjawab untuk memastikan semua perkara di atas dilaksanakan dengan betul bagi mengelakkan tindakan undang-undang dikenakan.

*Employers are responsible for ensuring that all of the above are comply accordingly to avoid legal proceedings.*

## APAKAH YANG PERLU MAJIKAN TAHU? *What Employer Should Know?*

### POTONGAN CUKAI BULANAN (PCB) MONTHLY TAX DEDUCTION (MTD)

- Potongan cukai berdasarkan Jadual PCB ke atas saaran pekerja yang layak dan diremitkan ke HASiL tidak lewat daripada 15hb dalam bulan berikutnya
- Tax deduction based on the Schedule of MTD on eligible employees' remuneration and remittance to HASiL not later 15th of the following month
- PCB adalah pengiraan cukai bagi tahun taksiran semasa
- MTD is tax calculation for the current year of assessment

### POTONGAN CP38 CP38 DEDUCTION

- Arahan yang dikeluarkan oleh HASiL kepada majikan untuk membuat potongan bagi bulan-bulan tertentu bagi menjelaskan tunggakan cukai pekerja
- Issued by HASiL to employers to make deductions for certain months to settle employees outstanding taxes

## PERHATIAN PLEASE TAKE NOTE

Pendapatan yang layak dikenakan cukai adalah tertakluk kepada PCB.

Majikan perlulah memastikan PCB yang dikira dan dipotong daripada saaran pekerja mestilah benar, betul dan tepat serta diremit dalam waktu yang ditetapkan.

*Taxable income is subject to MTD. The employer must ensure that the MTD calculated and deducted from the employee's salary must be true, correct, accurate and remitted within the stipulated time.*



# PENGHANTARAN BORANG E SECARA *Submission Form E Via* e-Filing

Bagi pengguna MyTax kali pertama, pembayar cukai boleh membuat permohonan No. PIN e-Filing seperti cara di bawah:-

*For MyTax first time user, taxpayer can make application No. e-Filing PIN as below:-*



# CARA UNTUK MEMINDA DATA PENYATA C.P.8D DAN BORANG e-E

*Steps to Amend C.P.8D and Form e-E*

## PINDAAN DATA PENYATA C.P.8D AMENDMENT OF C.P.8D

- Surat makluman pindaan C.P.8D (format PDF)
- Cover letter regarding amendment of C.P.8D (PDF format)
- Lampiran akuan / slip penerimaan e-E
- Attachment of acknowledgement / receipt of e-E
- Sediakan pindaan C.P.8D (format Excel / fail .txt)
- New C.P. 8D in .txt file or Ms. Excel which comply with HASiL's format
  - i. Format boleh diperoleh di Portal Rasmi HASiL [www.hasil.gov.my](http://www.hasil.gov.my)  
The format can obtain at Portal Rasmi HASiL. [www.hasil.gov.my](http://www.hasil.gov.my)
  - ii. Borang > Muat turun borang > Majikan > Format C.P.8D  
Form > Download form > Employer > Format C.P.8D

## PINDAAN DATA BORANG E AMENDMENT OF FORM E

- Surat makluman pindaan data Borang E (format pdf)
- Cover letter regarding amendment of form e-E (PDF format)
- Lampiran akuan / slip penerimaan e-E
- Attachment of acknowledgement / receipt of e-E
- Lampiran Borang E (meminda bahagian yang berkaitan)
- Attachment of Form E (amend the relevant section)

## HUBUNGI KAMI :

**CONTACT US :**

[pindaanE&CP8D@hasil.gov.my](mailto:pindaanE&CP8D@hasil.gov.my)





# BORANG - BORANG YANG BERKAITAN DENGAN MAJIKAN

## Forms Related To Employers

| JENIS BORANG<br>TYPES OF FORM | HURAIAN BORANG<br>FORM DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Borang CP600E                 | Borang Pendaftaran untuk Nombor Majikan<br><i>Registration Form for Employer's Number</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Borang E                      | Borang Penyata oleh Majikan<br><i>Return Form of Employer</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Borang CP600B                 | Borang Pemberitahuan Pertukaran Alamat<br><i>Notification Change of Address Form</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Borang CP58                   | Penyata Bayaran Insentif Berbentuk Wang Tunai dan Bukan Wang Tunai Kepada Ejen, Pengedar atau Pengagih<br><i>Statement of Monetary and Non-Monetary Incentive Payment To An Agent, Dealer or Distributor</i>                                                                                                                                                                                                                                                                                                                                                                                                   |
| Borang CP57                   | Pemberitahuan Kematian Pembayar Cukai<br><i>Notification of the Taxpayer's Demise</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Borang CP22                   | Pemberitahuan Kematian Pembayar Cukai<br>Nota:<br>Dikemukakan kepada LHDNM dalam tempoh 30 hari bermula daripada tarikh pekerjaan<br><i>Notification of New Employee</i><br>Note:<br><i>Submitted to IRBM within 30 days from the start date of employment</i>                                                                                                                                                                                                                                                                                                                                                 |
| Borang CP22A                  | Pemberitahuan Pemberhentian Kerja (Swasta)<br>Nota - Dikemukakan kepada LHDNM:<br><ul style="list-style-type: none"> <li>• Sekurang-kurangnya 30 hari sebelum pemberhentian seseorang pekerja; atau</li> <li>• Dalam tempoh 30 hari selepas dimaklumkan kematian seseorang pekerja</li> </ul> <i>Tax Clearance Form For Cessation of Employment of Private Sector Employees</i><br>Note - Submitted to IRBM:<br><ul style="list-style-type: none"> <li>• at least 30 days before the termination date of an employee; or</li> <li>• within 30 days after being notified of the death of an employee</li> </ul> |

| JENIS BORANG<br>TYPES OF FORM | HURAIAN BORANG<br>FORM DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Borang CP22B</b>           | <p>Pemberitahuan Pemberhentian Kerja (Agensi Kerajaan)</p> <p><b>Nota</b> - Dikemukakan kepada LHDNM:</p> <ul style="list-style-type: none"> <li>• Sekurang-kurangnya 30 hari sebelum tarikh pemberhentian seseorang pekerja; atau</li> <li>• Dalam tempoh 30 hari selepas dimaklumkan kematian seseorang pekerja</li> </ul> <p><i>Tax Clearance Form For Cessation of Employment of Public Sector Employees</i></p> <p><b>Note</b> - Submitted to IRBM:</p> <ul style="list-style-type: none"> <li>• at least 30 days before the termination date of an employee; or</li> <li>• within 30 days after being notified of the death of an employee</li> </ul> |
| <b>Borang CP21</b>            | <p>Pemberhentian Oleh Majikan Bagi Pekerja Yang Hendak Meninggalkan Malaysia.</p> <p><b>Nota:</b></p> <p>Sekurang-kurangnya 30 hari sebelum tarikh dijangka meninggalkan Malaysia</p> <p><i>Notification by Employer of Departure from the Country of an Employee</i></p> <p><b>Note:</b></p> <p><i>Not less than 30 days before expected date of departure.</i></p>                                                                                                                                                                                                                                                                                        |
| <b>Borang C.P.8A (EA)</b>     | <p>Penyata Saraan daripada Penggajian - Swasta</p> <p><i>Statement of Remuneration from Employment - Private Sector</i></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Borang C.P.8C (EC)</b>     | <p>Penyata Saraan daripada Penggajian - Kerajaan</p> <p><i>Statement of Remuneration from Employment - Public Sector</i></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>PCB 2 (II)</b>             | <p>Penyata Bayaran Cukai oleh Majikan</p> <p><i>Statement of Payment By Employer</i></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Borang PCB/TP1</b>         | <p>Tuntutan Potongan Dan Rebat Individu Bagi Tujuan Potongan Cukai Bulanan (PCB)</p> <p><i>Monthly Tax Deduction (MTD) - Form regarding Claim of Deduction and Rebate by Individual</i></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Borang PCB/TP3</b>         | <p>Maklumat Berkaitan Penggajian Dengan Majikan-Majikan Terdahulu Dalam Tahun Semasa Bagi Tujuan PCB</p> <p><i>Form of Information Related to Employment with Previous Employer</i></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

# MyTax UNTUK MAJIKAN

*MyTax for Employers*

## e-Filing



### Penghantaran Borang E (e-E)

*Submission Form E (e-E)*

## e-Data Praisi/e-CP8D



### Sistem untuk majikan mengemukakan maklumat saraan pekerja ke dalam e-Borang

*A system for employers to submit employee remuneration information into the e-Form*

## ByrHASiL



### Pembayaran cukai pendapatan dalam talian

*Online income tax payment*

## e-Daftar



### Pendaftaran Nombor Pengenalan Cukai (TIN) untuk pembayar cukai baharu

*Registration of Tax Identification Number (TIN) for new taxpayer*

## e-SPC



### Sistem permohonan surat penyelesaian cukai oleh majikan secara elektronik

*Apply Tax Clearance Letter via online by employer*

## e-PCB



### Mengira, membuat potongan & bayaran PCB secara dalam talian

*For employer without computerised payroll system to calculate and check MTD*

## e-Data PCB



### Menyemak format dan memuat naik fail .txt CP39 untuk dihantar ke HASiL secara dalam talian

*Allows employer to check the CP39 file format and upload the .txt file*

## e-CP39



### Menggantikan penghantaran manual data PCB pekerja setiap bulan dan membuat bayaran secara dalam talian

*Replace manual way of submitting employee MTD and make payments via online*

## PCB Calculator



### Mengira PCB

*To calculate MTD*

## PEKERJA BERSARA ATAU BERHENTI KERJA *Retire Or Cease From Employment*

Apabila seseorang tamat perkhidmatan disebabkan persaraan, tamat kontrak, ingin berhijrah ke luar negara atau kematian, majikan perlu memaklumkan kepada Lembaga Hasil Dalam Negeri Malaysia (HASiL) dalam tempoh tiga puluh (30) hari sebelum pemberhentian penggajian atau tidak lebih 30 hari selepas dimaklumkan kematian.

*When a person terminates service due to retirement, termination of contract, wishes to migrate abroad or death, the employer must inform Inland Revenue Board of Malaysia (HASiL) within thirty (30) days before the termination of employment or no more than 30 days after being notified of the death.*



## SURAT PENYELESAIAN CUKAI *Tax Clearance Letter*

Surat Penyelesaian Cukai (SPC) merupakan Surat Pelepasan yang dikeluarkan oleh HASiL kepada majikan berkaitan hal ehwal cukai pendapatan pekerja yang akan berhenti kerja / bersara / meninggal dunia atau hendak meninggalkan Malaysia.

*Tax Clearance Letter is a Relief Document produced by HASiL to the employer in relation to the employee expecting to undergo cessation of service, retirement, has deceased or wish to leave Malaysia (emigrate).*



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

# KATEGORI BORANG

## Categories Of Forms

| BORANG YANG PERLU DIISI OLEH MAJIKAN MENGIKUT KATEGORI :<br>FORMS TO BE FILLED BY EMPLOYER: |                                                                                           |                                                                                                                                                                                                                                             |
|---------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CP22A                                                                                       | Pekerja Sektor Swasta<br><i>Private Sector Employees</i>                                  | Dikemukakan kepada LHDNM:<br><ul style="list-style-type: none"> <li>Sekurang-kurangnya 30 hari sebelum tarikh pemberhentian seseorang pekerja; atau</li> <li>Dalam tempoh 30 hari selepas dimaklumkan kematian seseorang pekerja</li> </ul> |
| CP22B                                                                                       | Pekerja Sektor Kerajaan<br><i>Public Sector Employees</i>                                 | Submitted to IRBM:<br><ul style="list-style-type: none"> <li>At least 30 days before the termination date of an employee; or</li> <li>within 30 days after being notified of the death of an employee</li> </ul>                            |
| CP21                                                                                        | Pekerja yang hendak meninggalkan Malaysia<br><i>Employee who intend to leave Malaysia</i> | Dikemukakan kepada LHDNM sekurang-kurangnya 30 hari sebelum tarikh dijangka meninggalkan Malaysia<br>Submitted to IRBM not less than 30 days before expected date of departure                                                              |

# CARA MOHON

## How To Apply

### E-SPC

Hanya dibuat oleh majikan secara dalam talian melalui portal MyTax di pautan <https://mytax.hasil.gov.my> > Perkhidmatan ezHASiL > e-SPC

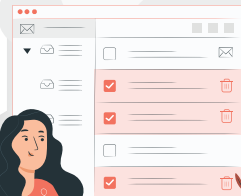
Online application by employer via MyTax Portal at <https://mytax.hasil.gov.my> > ezHASiL Services > e-SPC

### SECARA MANUAL

*Manually*

Pengemukakan Borang CP21 / CP22A / CP22B ke pejabat HASiL yang mengendalikan fail cukai pendapatan pekerja atau pejabat HASiL yang berhampiran.

Submit Form CP21 / CP22A / CP22B to HASiL office which handles employee's income tax file or to the nearest HASiL office.



## TEMPOH PROSES SPC

### SPC Processing Period

Permohonan SPC akan diproses dalam masa 14 hari bekerja dari tarikh dokumen lengkap diterima

*SPC will be issued within 14 working days from the date of completed documents received*

## TANGGUNGJAWAB MAJIKAN

### RESPONSIBILITY OF EMPLOYER

- Majikan dikehendaki menahan apa-apa bayaran yang boleh dibayar kepada pekerja sehingga SPC dari HASiL diterima
- *The employer is required to withhold any payment payable to the employee until the SPC issued by HASiL is received*
- Majikan perlu melengkapkan Borang CP21/CP22A/CP22B dan menghantar ke pejabat HASiL yang mengendalikan fail cukai pendapatan pekerja
- *Employers need to complete Form CP21/CP22A/CP22B and send it to the HASiL office that handles the employee's income tax file*
- Majikan bertanggungjawab untuk membayar amaun penuh cukai yang kena dibayar oleh pekerjanya. Amaun kena dibayar oleh majikan merupakan suatu hutang kepada kerajaan dan boleh dituntut melalui tindakan sivil [Seksyen 107(4) Akta Cukai Pendapatan 1967]
- *Employers are responsible for paying the full amount of tax due by their employees. The amount to be paid by the employer is a debt to the Government and can be claimed through civil action [Section 107(4) Income Tax Act 1967]*



## **PENCEN** **PENSION**

Bayaran yang diterima oleh pesara kerana persaraan.

*Payment received by a pensioner due to retirement.*

### **PENCEN YANG DIKENAKAN CUKAI** **TAXABLE PENSION**

#### **DITERIMA DARIPADA SKIM PENCEN YANG TIDAK DILULUSKAN**

*Received From Unapproved  
Retirement Scheme*

Skim pencen bukan kerajaan perlu mendapatkan kelulusan daripada HASiL untuk pengecualian cukai atas pencen yang diterima oleh pekerja setelah bersara.

*Non-government pension scheme requires prior approval from HASiL for tax exemption on pension received by retired employees.*



#### **MENERIMA LEBIH DARIPADA SATU PENCEN (AKTA CUKAI PENDAPATAN 1967, PARA 30, JADUAL 6)**

*Receiving more than one pension (Income Tax Act  
1967, Para 30, Schedule 6)*

Pengecualian diberikan ke atas amaun pencen yang tertinggi.

*Tax exemption is given to the highest  
amount of pension received.*



#### **BERSARA PILIHAN SEBELUM MENCAPAI UMUR PERSARAAN WAJIB**

*Retired before the compulsory  
age of retirement*



# PENDAPATAN PESARA YANG DIKENAKAN CUKAI

*Taxable Income Of Pensioner*

## PENDAPATAN PERNIAGAAN

Income from business

## PENDAPATAN PENGGAJIAN

Income from employment

## PENDAPATAN DIVIDEN, FAEDAH DAN DISKAUN

Dividend, interest and discount

## PENDAPATAN SEWA, ROYALTI DAN PREMIUM

Rent, royalty and premium

## ANUITI DAN BAYARAN BERKALA YANG DITERIMA

Annuity and other periodical payment

## OTHER INCOME

Pendapatan lain



## BERSARA SECARA PILIHAN

*Optional Retirement*

Jika pekerja bersara secara pilihan sebelum umur wajib bersara (55 tahun) atau bersara tidak disebabkan keuzuran / sakit, pencen yang diterima boleh dikenakan cukai sehingga mencapai umur 55 tahun.

*If an employee opts to retire before the compulsory age of 55 or retires not due to ill-health, the pension received is taxable until the age of 55.*

# KELAYAKAN DAN SYARAT PENCEN

## YANG DIKECUALIKAN CUKAI *Terms And Conditions For Tax Exempted Pension*

| KELAYAKAN<br>REQUIREMENT                                                           | SYARAT<br>CONDITIONS                                                                                                                                                                                                                                                                                                                                                 |
|------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Capai umur persaraan wajib</b><br><i>Reach the compulsory age of retirement</i> | 55 tahun atau umur persaraan wajib yang tertakluk kepada undang-undang bertulis<br><i>55 years of age or at the compulsory age of retirement under any written law</i>                                                                                                                                                                                               |
| <b>Pencen disebabkan keuzuran / sakit</b><br><i>Pension due to ill-health</i>      | Disahkan oleh Lembaga Perubatan<br><i>Approved by Medical Board</i>                                                                                                                                                                                                                                                                                                  |
| <b>Pencen kecederaan dan cacat anggota</b><br><i>Wound and disability pension</i>  | Khas untuk pasukan keselamatan <ul style="list-style-type: none"> <li>Alami kecederaan / kecacatan semasa bertugas</li> <li>Pencen yang diterima oleh balu / tanggungan</li> </ul> <i>Specially for armed forces</i> <ul style="list-style-type: none"> <li><i>Injuries / casualties in service</i></li> <li><i>Pension received by widow / dependent</i></li> </ul> |
| <b>Pencen balu dan anak-anak yatim</b><br><i>Widow's and orphans' pension</i>      | Dibayar oleh mana-mana skim pencen yang diluluskan<br><i>Paid under any approved pension schemes</i>                                                                                                                                                                                                                                                                 |
| <b>Pencen-pencen politik</b><br><i>Political pension</i>                           | <ul style="list-style-type: none"> <li>Capai umur 55 tahun</li> <li>Berhenti disebabkan keuzuran</li> <li><i>Reached the age of 55</i></li> <li><i>Retired due to ill-health</i></li> </ul>                                                                                                                                                                          |

# KELAYAKAN DAN SYARAT PENCEN

## YANG DIKECUALIKAN CUKAI *Terms And Conditions For Tax Exempted Pension*



|                                      | GANJARAN<br>GRATUITY                                                                            | PAMPASAN<br>COMPENSATION                                                                                           |
|--------------------------------------|-------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| <b>Definisi</b><br><i>Definition</i> | Bayaran yang diterima atas perkhidmatan yang lalu<br><i>Payments received for past services</i> | Bayaran sekali gus yang diterima atas kehilangan pekerjaan<br><i>Lump sum payment received for employment loss</i> |

|                                                            | GANJARAN<br>GRATUITY                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | PAMPASAN<br>COMPENSATION                                                                                                                                                                                                                                                                                                                                             |
|------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Pengecualian Penuh</b><br><i>Full Exemption</i>         | Pengecualian penuh diberikan sekiranya: <ul style="list-style-type: none"> <li>• Diberhentikan atas faktor kesihatan</li> <li>• Diterima atas kematian atau kecederaan</li> <li>• Mencapai umur 55 tahun atau umur persaraan wajib selepas 10 tahun berkhidmat dengan majikan yang sama</li> </ul> <i>Full exemption is granted if:</i> <ul style="list-style-type: none"> <li>• Terminated due to health factors</li> <li>• Received upon death or injury</li> <li>• Reaching the age of 55 or mandatory retirement age after 10 years of service with the same employer</li> </ul> | Pengecualian penuh diberikan sekiranya: <ul style="list-style-type: none"> <li>• Diberhentikan atas faktor kesihatan</li> <li>• Diterima atas faktor kematian dan kecederaan</li> </ul> <i>Full exemption is granted if:</i> <ul style="list-style-type: none"> <li>• Terminated due to health factors</li> <li>• Received on factors of death and injury</li> </ul> |
| <b>Pengecualian Sebahagian</b><br><i>Partial Exemption</i> | Pengecualian sebanyak RM1,000 bagi setiap tahun genap perkhidmatan atas ganjaran: <ul style="list-style-type: none"> <li>• Apabila bersara daripada suatu penggajian</li> <li>• Atas pemberhentian suatu kontrak penggajian</li> </ul> <i>Exemption of RM1,000 for each completed year of service on remuneration:</i> <ul style="list-style-type: none"> <li>• When retiring from an employment</li> <li>• Upon termination of a contract of employment</li> </ul>                                                                                                                  | Pengecualian sebanyak RM10,000 bagi setiap tahun genap perkhidmatan<br><i>Exemption of RM10,000 for each completed year of service</i>                                                                                                                                                                                                                               |
| <b>Rujukan</b><br><i>References</i>                        | Ketetapan Umum No. 9/2016<br><i>Public Ruling No. 9/2016</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Ketetapan Umum No. 1/2012<br><i>Public Ruling No. 1/2012</i>                                                                                                                                                                                                                                                                                                         |

PERHATIAN  
PLEASE TAKE NOTE

- Pembayar cukai dinasihatkan untuk mengemas kini kedudukan cukai taksiran dengan menghantar Borang Nyata Cukai Pendapatan.
- *Taxpayers are advised to update their tax assessment status by submitting the Return Form.*
- Dokumen sokongan yang lengkap perlu dihantar ke lokasi penaksiran untuk pemprosesan SPC.
- *A complete supporting documents need to be sent to the assesment locality for SPC processing.*
- Pembayar cukai masih perlu menghantar Borang Nyata Cukai Pendapatan untuk tahun-tahun berikutnya sehingga FAIL CUKAI DITUTUP SECARA KEKAL.
- *Taxpayers are required to submit the Return Forms for subsequent years until the TAX FILE IS PERMANENTLY CLOSED.*
- Permohonan penutupan fail perlu dibuat secara bertulis ke pejabat HASiL yang mengendalikan fail cukai pendapatan dan pastikan tiada baki cukai tertunggak.
- *Application for file closure must be made in writing to the HASiL offices that handles the income tax file and ensure that there is no outstanding tax balance.*

## CUKAI KORPORAT CORPORATE TAX

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Cukai Korporat dikenakan atas syarikat bermastautin (Sendirian Berhad dan Berhad) yang memperoleh pendapatan:

*Corporate Tax is charged on a resident company (Sendirian Berhad and Berhad) who receive income:*

**Di Malaysia; dan  
In Malaysia; and**

**Dari luar Malaysia bagi syarikat  
insurans, pengangkutan laut /  
udara dan perbankan.  
Outside Malaysia, for company  
carrying out insurance, sea/ air  
transportation and banking  
business.**

### Tanggungjawab Syarikat: Responsibility of Companies:

| PERKARA<br>ITEM                                                                           | SYARIKAT BAHARU<br>NEW COMPANY                                                                          | SYARIKAT SEDIA ADA<br>EXISTING COMPANY                                                    | BORANG<br>FORM |
|-------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|----------------|
| ANGGARAN CUKAI<br>TAX ESTIMATION                                                          |                                                                                                         |                                                                                           |                |
| Hantar Anggaran Cukai<br>Submit Tax Estimation                                            | Dalam masa 3 bulan pertama operasi<br>Within first 3 months of operation                                | 30 hari sebelum mula tempoh asas<br>30 days prior to the commencement of the basis period | CP204          |
| Tempoh Bayaran<br>Payment Due                                                             | Bulan ke-6 tempoh asas<br>6th month of the basis period                                                 | Bulan ke-2 tempoh asas<br>2nd month of the basis period                                   | CP207          |
| Tarikh Bayaran<br>Payment Date                                                            | Sebelum / pada 15 hari bulan setiap bulan<br>Before / on the 15th of every month                        |                                                                                           | CP207          |
| Pindaan<br>Revise                                                                         | Bulan ke-6 atau ke-9 tempoh asas<br>In the 6th or 9th month of the basis period                         |                                                                                           | CP204A         |
| Penukaran Tarikh Tutup Akaun<br>Change in Accounting Period                               | Bulan ke-6 tempoh asas<br>In the 6th of the basis period                                                |                                                                                           | CP204B         |
| CUKAI SEBENAR<br>ACTUAL TAX                                                               |                                                                                                         |                                                                                           |                |
| Penghantaran Borang<br>Form Submission                                                    | 7 bulan selepas tarikh penutupan tempoh perakaunan<br>7 months after the accounting period ends         |                                                                                           | e-C            |
| Tarikh Akhir Pembayaran Baki Cukai (jika ada)<br>Due Date of Tax Payable Balance (if any) | Sebelum / pada hari terakhir penghantaran Borang e-C<br>Before / on the last day of Form e-C submission |                                                                                           | CP207          |

## Orang Yang Bertanggungjawab *The Responsible Persons:*

**1** Pengarah-pengarah syarikat  
*Directors of the company*

**2** Setiausaha syarikat  
*Secretary of the company*

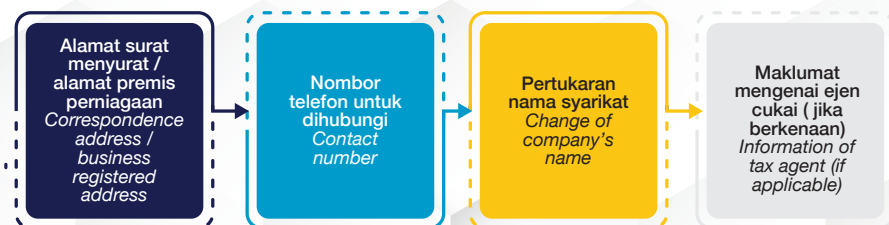
**3** Pengurus atau pegawai utama  
*Manager of the principal officer*

**4** Sesiapa sahaja yang menjalankan  
mana-mana fungsi di atas  
*Anyone who performs any of the  
above functions*



## Kemas Kini Maklumat Syarikat *Update Your Company's Information*

Maklumat yang perlu dikemas kini sekiranya terdapat perubahan adalah:  
*Should there be any changes in information that needs to be updated:*



## Kesalahan *Offences*

Kegagalan syarikat melaksanakan tanggungjawab akan mengakibatkan syarikat akan disabit dengan :

*Failure to fulfil the responsibility will result in the company facing charges under:*

| Kesalahan Jenayah<br><i>Criminal Offence</i>                                                                                                                                                                                                                                                                                                                | Kesalahan Sipil<br><i>Civil Offence</i>                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|
| Kegagalan menghantar dan melaporkan pendapatan dalam tempoh yang ditetapkan dan kegagalan melaporkan pendapatan yang sepatutnya (tuntutan palsu) dalam Borang Nyata Cukai Pendapatan<br><i>Failure to declare income within the stipulated period and failure to declare the correct amount of income (fictitious claims) in the Income Tax Return Form</i> | Kegagalan membayar cukai pendapatan dalam tempoh yang ditetapkan<br><i>Failure to pay income tax within the stipulated time</i> |

## Kadar Cukai Korporat Corporate Tax Rate

| Jenis Syarikat<br>Type of Company                                                                                                                | Tahun Taksiran<br>Year of Assessment |      |           |      |           |
|--------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|------|-----------|------|-----------|
|                                                                                                                                                  | 2009-2015                            | 2016 | 2017/2018 | 2019 | 2020-2022 |
| Modal berbayar sehingga RM2.5 juta pada permulaan tempoh asas<br><i>Paid-up Capital up to RM2.5 million at the beginning of the basis period</i> |                                      |      |           |      |           |
| • Pendapatan bercukai RM500,000 pertama<br><i>Chargeable income for the first RM500,000</i>                                                      | 20%                                  | 19%  | 18%       | 17%  | -         |
| • Pendapatan bercukai selebihnya<br><i>Tax on the balance of chargeable income</i>                                                               | 25%                                  | 24%  | 24%       | 24%  | -         |
| • Pendapatan bercukai RM600,000 pertama<br><i>Chargeable income for the first RM600,000</i>                                                      | -                                    | -    | -         | -    | 17%       |
| • Pendapatan bercukai selebihnya<br><i>Tax on the balance of chargeable income</i>                                                               | -                                    | -    | -         | -    | 24%       |
| Modal berbayar melebihi RM2.5 juta pada awal tempoh asas<br><i>Paid-up capital exceeding RM2.5 million at the beginning of the basis period</i>  | 25%                                  | 24%  | 24%       | 24%  | 24%       |





## Maklumat Pendaftaran bagi Syarikat Baharu Registration Information for New Companies

### Nota Perhatian Important Note

01

Pendaftaran nombor cukai pendapatan syarikat boleh dibuat dalam talian menggunakan aplikasi e-Daftar di pautan <http://edaftar.hasil.gov.my>; atau secara manual di Pejabat HASiL yang terdekat.

*Company tax number registration can be applied online using e-Daftar application via <http://edaftar.hasil.gov.my>; or manually registered at any nearest HASiL offices.*

02

Rujuk penyata akaun, dokumen sokongan, penyata pendapatan dan resit-resit tuntutan semasa pengisian borang.

*Please refer to all account statements, supporting documents, income statements and claimable receipts when filling in the form.*

03

Akaun perniagaan dan dokumen sokongan tidak perlu dihantar semasa penghantaran borang.

*Business accounts and supporting documents are not required upon submission of Form C.*

04

Sila pastikan kod perniagaan diisi dengan betul dalam Borang Nyata Cukai Pendapatan (BNCP). Panduan kod perniagaan boleh diperolehi di [www.hasil.gov.my](http://www.hasil.gov.my).

*Please be sure that the business code entered is correct in the Income Tax Return Form (ITRF). Guidelines on the business codes can be obtained from [www.hasil.gov.my](http://www.hasil.gov.my).*

05

Simpan rekod dan buku akaun selama 7 tahun bagi tujuan semakan HASiL.

*Keep all related records and accounts for 7 years for HASiL's audit purposes.*

06

BNCP perlu dihantar walaupun akaun mengalami kerugian.

*ITRF submission is mandatory even in losses.*

07

Syarikat dormant tidak perlu untuk menghantar CP204, tetapi masih perlu menghantar Borang C secara tahunan.

*The dormant company is not necessary to submit CP204, but is still required to submit Form C annually.*

08

Tatacara pindaan Borang Cukai C boleh dirujuk dalam Garis Panduan Operasi Bil.1 Tahun 2020: Prosedur Pengemukaan Borang Nyata Terpinda.

*Procedure for amendment of Form C can be referred in Operational Guideline No. 1 of The Year 2020: Procedure On Submission of Amended Return Form.*

## CUKAI KOPERASI COOPERATIVE TAX

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Cukai Koperasi dikenakan atas pertubuhan / badan yang bermastautin dan memperoleh pendapatan di Malaysia:

*Cooperative tax is imposed on society / body which resides and receives income in Malaysia:*

Koperasi yang didaftarkan di bawah Akta Koperasi 1993 (Akta 502);  
*A cooperative society registered under the Cooperative Act 1993 (Act 502);*

Pertubuhan Peladang yang berdaftar di bawah Akta Pertubuhan Peladang 1967;  
*Farmer Association registered under the Farmer Associations Act 1967;*

Pertubuhan Peladang yang berdaftar di bawah Akta Organisasi Peladang 1973; dan  
*Farmer Association registered under the Farmer Organisations Act 1973 ; and*

Pertubuhan Nelayan yang berdaftar di bawah Akta Pertubuhan Nelayan 1971  
*Fisherman Association registered under the Fishermen Associations Act 1971*

Perhatian  
*Please Note*

Layanan Cukai Koperasi tertakluk kepada Akta Cukai Pendapatan 1967  
*Cooperative tax is subject to tax under Income Tax 1967*

### Tanggungjawab Koperasi *Responsibility of Cooperative*

Hantar Borang C1 secara e-Filing (e-C1) atau Borang C1 secara manual ke Bahagian Pengurusan Rekod & Maklumat Percukaian HASiL dalam tempoh 7 bulan dari tarikh tutup tempoh perakaunan (termasuk Koperasi dormant)  
*Submit Form C1 via e-Filing (e-C1) or Form C1 manually to HASiL's Tax Information and Record Management Division within 7 months from the close of the accounting period. (including dormant cooperative)*

Hantar anggaran cukai secara e-Filing (e-CP204)  
*Submit the estimated tax payable via e-Filing (e-CP204)*

Buat bayaran Ansuran Koperasi (cukai anggaran)  
*Make cooperative tax installment payments (tax estimation)*

| PERKARA<br>ITEM                                | KOPERASI BAHARU<br>NEW COOPERATIVE<br>SOCIETY                                    | KOPERASI SEDIA ADA<br>EXISTING COOPERATIVE<br>SOCIETY                                     | BORANG<br>FORM     |
|------------------------------------------------|----------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|--------------------|
| Hantar Anggaran Cukai<br>Submit Tax Estimation | Dalam masa 3 bulan pertama operasi<br>Within first 3 months of operations        | 30 hari sebelum mula tempoh asas<br>30 days prior to the commencement of the basis period | CP204/<br>e-CP204  |
| Tempoh Bayaran<br>Payment Due                  | Bulan ke-6 tempoh asas<br>6th month of the basis period                          | Bulan ke-2 tempoh asas<br>2nd month of the basis period                                   | CP207              |
| Tarikh Bayaran<br>Payment Date                 | Sebelum / pada 15 hari bulan setiap bulan<br>Before / on the 15th of every month |                                                                                           | CP207              |
| Pindaan<br>Revise                              | Bulan ke-6 atau ke-9 tempoh asas<br>In the 6th and 9th month of the basis period |                                                                                           | CP204A/<br>e-CP204 |

(Koperasi dormant tidak perlu menghantar CP204)  
(Dormant Cooperative does not need to submit CP204)

Bayar baki cukai (jika ada) menggunakan CP207 sebelum / pada hari terakhir pengemukaan Borang C1 (7 bulan selepas tarikh penutupan tempoh perakaunan)  
Pay balance of tax payable (if any) by using CP207 before / on the last day of submission of Form C1 (7 months after the accounting period ends)

Simpanan rekod dan buku akaun selama 7 tahun bagi tujuan semakan HASiL  
Keep records and accounts for 7 years for HASiL's audit purposes

Pengecualian Cukai Koperasi di bawah Jadual 6 Akta Cukai Pendapatan 1967 :  
Exemption for Cooperative Tax under Schedule 6 of the ITA 1967 ;

|                                                |                                                                                                                                                                                                                                                         |
|------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Subperenggan 12(1)(a)<br>Subparagraph 12(1)(a) | Bagi tempoh 5 tahun pertama mulai dari tarikh pendaftaran koperasi tersebut; dan<br>For a period of 5 years commencing from the date of registration; and                                                                                               |
| Subperenggan 12(1)(b)<br>Subparagraph 12(1)(b) | Selepas 5 tahun tamat, jika kumpulan wang ahli pada hari pertama tempoh asas kurang daripada RM750,000<br>Registered for more than 5 years ; if its members' funds as at the first day of the basis period for a year assessment is less than RM750,000 |

Perhatian  
Please Note

Koperasi perlu mengisi dan menghantar Borang C1 secara e-Filing (e-C1) atau Borang C1 secara manual tanpa mengambil kira sama ada Koperasi layak pengecualian cukai.

Cooperative must fill out and submit Form C1 by e-Filing (e-C1) or Form C1 manually regardless of whether the Cooperative is eligible for tax exemption.



## Orang yang Bertanggungjawab *Persons Responsible*

**Pengerusi Koperasi**  
*Chairman of the Cooperative Society*

**Setiausaha Koperasi**  
*Secretary of the Cooperative Society*

**Bendahari Koperasi**  
*Treasurer of the Cooperative Society*

Orang yang menjalankan mana-mana fungsi di atas  
*Anyone who performs any of the above functions*

## Kadar Cukai Koperasi Bagi Tahun Taksiran 2015-2022 *Cooperative Tax Rate Year of Assessment 2015-2022*

| BANJARAN PENDAPATAN BERCAKAI (RM)<br><i>RANGE OF CHARGEABLE INCOME (RM)</i> | PENGIRAAN CUKAI (RM)<br><i>TAX COMPUTATION (RM)</i>                                             | KADAR %<br><i>RATE %</i> | CUKAI (RM)<br><i>TAX (RM)</i> |
|-----------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|--------------------------|-------------------------------|
| 1 - 30,000                                                                  | 30,000 pertama<br><i>First 30,000</i>                                                           | 0                        | 0                             |
| 30,001 - 60,000                                                             | 30,000 berikutnya<br><i>Next 30,000</i>                                                         | 5                        | 1,500                         |
| 60,001 - 100,000                                                            | 60,000 pertama<br>40,000 berikutnya<br><i>First 60,000<br/>Next 40,000</i>                      | 10                       | 1,500<br>4,000                |
| 100,001 - 150,000                                                           | 100,000 pertama<br>50,000 berikutnya<br><i>First 100,000<br/>Next 50,000</i>                    | 15                       | 5,500<br>7,500                |
| 150,001 - 250,000                                                           | 150,000 pertama<br>100,000 berikutnya<br><i>First 150,000<br/>Next 100,000</i>                  | 18                       | 13,000<br>18,000              |
| 250,001 - 500,000                                                           | 250,000 pertama<br>250,000 berikutnya<br><i>First 250,000<br/>Next 250,000</i>                  | 21                       | 31,000<br>52,500              |
| 500,001 - 750,000                                                           | 500,000 pertama<br>250,000 berikutnya<br><i>First 500,000<br/>Next 250,000</i>                  | 23                       | 83,500<br>57,500              |
| 750,000 dan ke atas<br><i>750,000 and above</i>                             | 750,000 pertama<br>setiap ringgit berikutnya<br><i>First 750,000<br/>For every next ringgit</i> | 24                       | 141,000<br>.....              |

## Kemudahan Bayaran Cukai Koperasi HASiL Payment Facilities

## Orang yang Bertanggungjawab Persons Responsible

Perkhidmatan  
ByrHASiL  
Payment via  
ByrHASiL

Bayaran Melalui  
Kad Kredit  
Payment via  
Credit Card

Perkhidmatan  
Bayaran pada  
agen HASiL  
yang dilantik  
Payment  
services at  
appointed  
HASiL agents

\* Sila rujuk Seksyen 65A, 77A, 107C dan perenggan 12 Jadual 6, Akta Cukai Pendapatan 1967 dan Ketetapan Umum No. 9/2011 untuk rujukan lanjut.

\* Please refer to Sections 65A, 77A, 107C and paragraph 12 of Schedule 6, Income Tax Act 1967 & Public Ruling No. 9/2011 for further details.



## CUKAI PEGANGAN WITHHOLDING TAX

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### Pengenalan: Introduction:

Cukai pegangan ialah amaun yang dipegang oleh pihak yang membuat bayaran (pembayar) ke atas pendapatan yang diterima oleh individu atau syarikat, yang terbit daripada Malaysia untuk transaksi tertentu. Cukai pegangan perlulah diremitkan kepada Lembaga Hasil Dalam Negeri Malaysia dalam tempoh yang ditetapkan.  
*Withholding tax is an amount withheld by the party making payment (payer) on income received by individuals or companies, which derived from Malaysia for certain transactions. The withholding tax shall be remitted to the Inland Revenue Board of Malaysia within the stipulated period.*

### Pembayar: Payer:

Merujuk kepada mana-mana orang yang menjalankan perniagaan di Malaysia. Pembayar perlu memotong cukai pegangan bagi bayaran yang dibuat kepada penerima permastautin dan bukan pemastautin.  
*Refers to any person carrying out a business in Malaysia. He is required to withhold tax on payments made to a resident and non-resident payee.*

Cukai pegangan yang telah dipotong dengan betul dan teratur perlu diremitkan kepada Lembaga Hasil Dalam Negeri Malaysia dalam tempoh yang ditetapkan bersama-sama dengan borang berkaitan yang telah dilengkapkan.  
*Withholding tax that has been deducted correctly and in an orderly manner shall be remitted to the Inland Revenue Board of Malaysia within stipulated period together with completed relevant forms.*

### Penerima: Payee:

Merujuk kepada mana-mana orang yang menerima bayaran daripada transaksi yang tertakluk kepada cukai pegangan.  
*Refers to any person who received payments from transaction that are subjected to withholding tax.*





Jenis Bayaran, Tempoh Peremitan, Peruntukan Berkaitan, Kadar Cukai Pegangan dan Borang  
Types of Payments, Remittance Periods, Relevant Provisions, Withholding Tax Rates and Forms

| Jenis Bayaran<br>Types of Payments                                                                                                      | Tempoh Peremitan<br>Remittance Periods                                                                    | Peruntukan Berkaitan<br>Akta Cukai Pendapatan<br>1967 (ACP 1967)<br>Relevant Provisions of<br>the Income Tax Act<br>1967 (ITA 1967) | Kadar Cukai<br>Pegangan<br>Withholding<br>Tax Rates | Borang<br>Forms                                                                               |
|-----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|-----------------------------------------------------------------------------------------------|
| Bayaran kontrak kepada bukan pemastautin<br>Contract payments to non-resident                                                           | 1 bulan dari tarikh bayaran<br>1 month from date of payment                                               | Seksyen 107A<br>Section 107A                                                                                                        | 10% , 3%<br>10% , 3%                                | CP 37A<br>CP 37A                                                                              |
| Bayaran kepada ejen, pengedar atau pengagih (individu pemastautin)<br>Payments to agents, dealers or distributors (individual resident) | Pada akhir bulan berikutnya dari tarikh bayaran<br>At the end of the following month from date of payment | Section 107D<br>Section 107D                                                                                                        | 2%<br>2%                                            | CP107D<br>CP107D                                                                              |
| Bayaran faedah kepada bukan pemastautin<br>Interest payments to non-resident persons                                                    | 1 bulan dari tarikh bayaran<br>1 month from date of payment                                               | Seksyen 109, Bahagian II, Jadual 1<br>Section 109, Part II, Schedule 1                                                              | 15%<br>15%                                          | CP 37<br>CP 37                                                                                |
| Bayaran royalti kepada bukan pemastautin<br>Royalty payments to non-resident persons                                                    | 1 bulan dari tarikh bayaran<br>1 month from date of payment                                               | Seksyen 109, Bahagian II, Jadual 1<br>Section 109, Part II, Schedule 1                                                              | 10%<br>10%                                          | CP 37<br>CP 37                                                                                |
| Bayaran kepada penghibur awam bukan pemastautin<br>Payments to non-resident public entertainers                                         | 1 bulan dari tarikh bayaran<br>1 month from date of payment                                               | Seksyen 109A, Bahagian II, Jadual 1<br>Section 109A, Part II, Schedule 1                                                            | 15%<br>15%                                          | Memo bayaran dikeluarkan oleh Cawangan Penaksiran<br>Payment memo issued by Assessment Branch |



| Jenis Bayaran<br><i>Types of Payments</i>                                                                                                                                                                                                                                                                                                                                                                                                                           | Tempoh Peremitan<br><i>Remittance Periods</i>                                                              | Peruntukan Berkaitan Akta Cukai Pendapatan 1967 (ACP 1967)<br><i>Relevant Provisions of the Income Tax Act 1967 (ITA 1967)</i> | Kadar Cukai Pegangan<br><i>Withholding Tax Rates</i>                           | Borang<br><i>Forms</i>                                                 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|------------------------------------------------------------------------|
| Pendapatan kelas khas kepada bukan pemastautin<br><i>Payments of special classes of income to non-resident</i>                                                                                                                                                                                                                                                                                                                                                      | 1 bulan dari tarikh bayaran<br><br><i>1 month from date of payment</i>                                     | Seksyen 109B, Bahagian V, Jadual 1<br><br><i>Section 109B, Part V, Schedule 1</i>                                              | 10%<br><br>10%                                                                 | CP 37D<br><br>CP 37D                                                   |
| Agihan pendapatan dari Amanah Pelaburan Harta Tanah (REITs) / Tabung Amanah Harta kepada:<br>i). syarikat bukan pemastautin<br>ii). pelabur institusi asing<br>iii). selain daripada perenggan (i), (ii) dan syarikat pemastautin<br><i>Income distributions by Real Estate Investment Trust (REITs) / Property Trust Fund to:</i><br>i). non-resident company<br>ii). foreign investment institutions<br>iii). other than paragraph (i), (ii) and resident company | 1 bulan dari tarikh agihan<br><br><br><br><br><br><br><br><br><br><i>1 month from date of distribution</i> | Seksyen 109D, Bahagian X, Jadual 1<br><br><br><br><br><br><br><br><br><br><i>Section 109D, Part X, Schedule 1</i>              | <br><br><br>24%<br><br>10%<br><br>10%<br><br><br><br>24%<br><br>10%<br><br>10% | CP 37E<br><br><br><br><br><br><br><br><br><br>CP 37E                   |
| Agihan pendapatan dari Dana Pasaran Wang Runcit kepada selain individu<br><i>Income distributions by Retail Money Market Fund to unit holders other than an individual</i>                                                                                                                                                                                                                                                                                          | 1 bulan dari tarikh agihan<br><br><br><br><br><br><br><br><br><br><i>1 month from date of distribution</i> | Seksyen 109DA, Bahagian XIX, Jadual 1<br><br><br><br><br><br><br><br><br><br><i>Section 109DA, Part XIX, Schedule 1</i>        | 24%<br><br><br><br><br><br><br><br><br><br>24%                                 | CP37E(NR)<br>CP37E(R)<br><br><br><br><br><br><br>CP37E(NR)<br>CP37E(R) |

[illegible]

### Penjelasan Ringkas: *Brief Description:*

1. Bayaran Kontrak kepada Bukan Pemastautin  
*Contract Payments to Non-Resident*

Bayaran kontrak yang dibuat kepada bukan pemastautin berkaitan perkhidmatan di bawah suatu kontrak tertakluk kepada cukai pegangan sebanyak:

Contract payments made to non-resident contractors in respect of service under a contract are subject to withholding tax of:

- a. 10% atas bahagian perkhidmatan berkenaan bayaran kontrak yang dibuat kepada penerima bukan pemastautin;  
*10% on the service portion of the contract payments made to the non-resident payee;*

- b. 3% atas bahagian perkhidmatan berkenaan bayaran kontrak yang dibuat kepada pekerja penerima bukan pemastautin.**  
*3% on the service portion of the contract payments made to employees of the non-resident payee.*

Bahagian perkhidmatan merujuk kepada perkhidmatan yang dilaksanakan atau diberikan untuk apa-apa kerja atau perkhidmatan profesional di Malaysia, di bawah suatu kontrak.

*Service portion refers to service performed or rendered of any work or professional services in Malaysia, under a contract.*

## **2. Bayaran kepada Ejen, Pengedar atau Pengagih (Individu Pemastautin)** *Payments to Agents, Dealers or Distributors (Individual Resident)*

Berkuat kuasa mulai 1 Januari 2022, apa-apa bayaran tunai yang terbit hasil daripada jualan, transaksi atau skim yang dijalankan oleh ejen, pengedar atau pengagih yang diberi kuasa oleh syarikat adalah tertakluk kepada 2% cukai pegangan. Pengenaan cukai pegangan ditentukan berdasarkan nilai ambang untuk bayaran tunai dan bukan tunai yang diterima oleh ejen, pengedar atau pengagih dalam tahun sebelum melebihi RM100,000. Cukai pegangan bagi setiap transaksi potongan secara terkumpul mengikut bulan perlu diremitkan kepada Lembaga Hasil Dalam Negeri Malaysia selewat-lewatnya pada hari terakhir bulan berikutnya.

*With effective from 1 January 2022, any cash payment arising from sales, transaction or schemes made to authorized agents, dealers or distributors of the company are subject to 2% withholding tax. The imposition of withholding tax is determined based on a threshold value for cash or non-cash payments received by agent, dealers or distributors in the previous year exceeding RM100,000. Withholding tax for each deduction cumulatively by month shall be remitted to the Inland Revenue Board of Malaysia not later than the end of the following month.*

## **3. Bayaran Faedah kepada Orang Bukan Pemastautin** *Interest Payments to Non-Resident Persons*

Bayaran faedah yang dibuat kepada penerima bukan pemastautin adalah tertakluk kepada 15% cukai pegangan (atau apa-apa kadar lain yang dinyatakan di bawah Perjanjian Percukaian Dua Kali di antara Malaysia dan negara yang mana penerima bukan pemastautin merupakan pemastautin negara tersebut). Cukai pegangan dikira berdasarkan amaun kasar faedah dan dianggap sebagai Cukai Muktamad.

*Payment of interest made to non-resident payee is subject to 15% withholding tax (or any other rate as prescribed under the Double Taxation Agreement between Malaysia and the country where the non-resident payee is tax resident). It is calculated based on the gross amount of interest and is considered as a Final Tax.*

#### 4. Bayaran Royalti kepada Orang Bukan Pemastautin *Royalty Payments to Non-Resident Persons*

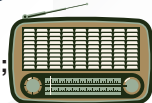
Bayaran royalti yang dibuat kepada penerima bukan pemastautin adalah tertakluk kepada 10% cukai pegangan (atau apa-apa kadar lain yang dinyatakan di bawah Perjanjian Percukaian Dua Kali di antara Malaysia dan negara yang mana penerima bukan pemastautin merupakan pemastautin negara tersebut). Cukai pegangan dikira berdasarkan amaun kasar royalti dan dianggap sebagai Cukai Muktmad.

*Payment of royalty made to non-resident payees is subject to 10% withholding tax (or any other rate as prescribed under the Double Taxation Agreement between Malaysia and the country where non-resident payee is tax resident). It is calculated based on the gross amount of royalty and is considered as a Final Tax.*

Tafsiran royalti dinyatakan di bawah Seksyen 2 ACP 1967. Antara bayaran yang dianggap sebagai bayaran royalti termasuklah apa-apa bayaran untuk penggunaan atau hak untuk penggunaan:

*Interpretation of royalty is defines under Section 2 of the ITA 1967. Among payments that are considered as royalty payments includes any sums paid as consideration for the use of or the right to use:*

- a). Hak Cipta;  
*Copyrights*
- b). Perisian;  
*Software;*
- c). Karya seni atau saintifik;  
*Artistic or scientific works;*
- d). Paten;  
*Patents;*
- e). Reka bentuk atau model;  
*Designs or models;*
- f). Pelan;  
*Plan;*
- g). Proses atau formula rahsia;  
*Secret process or formula;*
- h). Tanda dagangan;  
*Trademarks;*
- i). Pita untuk penyiaran radio atau televisyen;  
*Tapes for radio or television broadcasting;*
- j). Filem bergambar;  
*Motion picture films;*
- k). Filem, pita video atau pengeluaran semula yang serupa;  
*Films or video tapes or other similar reproduction;*



- l). Pengetahuan atau maklumat mengenai pengetahuan, pengalaman atau kemahiran teknikal, perindustrian, komersial atau saintifik;  
*Know-how or information concerning technical, industrial, commercial or scientific knowledge, experience or skill;*
- m). Imej visual atau bunyi yang dihantar melalui satelit, kabel, gentian optik atau teknologi yang serupa;  
*Visual images or sound transmitted via satellite, cable, fibre optic or similar technology;*
- n). Spektrum frekuensi radio yang dinyatakan dalam lesen yang berkaitan;  
*Radiofrequency spectrum specified in a relevant licence;*
- o). Lain-lain harta atau hak yang serupa.  
*Other like property or rights.*

#### 5. Bayaran kepada Penghibur Awam Bukan Pemastautin *Payments to Non-Resident Public Entertainers*

'Penghibur Awam' bermaksud artis pentas, artis di radio atau televisyen, pemuzik, atlet atau individu yang menjalankan apa-apa profesion, pertunjukan atau pekerjaan yang serupa.

*'Public Entertainer' means a stage, radio or television artiste, a musician, athlete or an individual exercising any profession, vocation or employment of a similar nature.*

Saraan atau lain-lain pendapatan berhubung dengan perkhidmatan yang dilaksanakan atau diberikan di Malaysia oleh penghibur awam bukan pemastautin tertakluk kepada 15% cukai pegangan.

*Remuneration or other income in respect of services performed or rendered in Malaysia by a non-resident public entertainer is subject to 15% withholding tax.*

#### 6. Bayaran Pendapatan Kelas Khas kepada Bukan Pemastautin *Payments of Special Classes of Income to Non-Resident*

Pendapatan kelas khas termasuk bayaran:

*Special classes of income includes payments:*

a)

Untuk perkhidmatan yang diberikan oleh penerima bukan pemastautin atau pekerjaanya berkaitan dengan penggunaan harta atau hak yang dimiliki olehnya, atau pemasangan atau pengendalian mana-mana loji, jentera atau kelengkapan yang dibeli daripada, bukan pemastautin itu;

*For services rendered by the non-resident payee or his employee in connection with the use of property or rights belonging to, or the installation or operation of any plant, machinery or apparatus purchased from the non-resident payee;*



**b)**

Untuk nasihat, bantuan atau perkhidmatan yang diberikan berkaitan dengan pengurusan atau pentadbiran mana-mana duga niaga, usaha, projek atau skim yang bercorak saintifik, perindustrian atau komersial; atau

*For advice, assistance or services rendered in connection with management or administration of any scientific, industrial or commercial undertaking, venture, project or scheme; or*

**c)**

Sewa atau bayaran lain yang dibuat di bawah mana-mana perjanjian atau aturan bagi penggunaan mana-mana harta alih.

*For rent or other payments made under any agreement or arrangement for the use of any moveable property.*

Pendapatan kelas khas untuk perenggan (a) dan (b) di atas hanya terpakai kepada amaun yang boleh dikaitkan dengan perkhidmatan yang dilaksanakan di Malaysia.

*Special classes of income of paragraph (a) and (b) above shall only apply to the amount attributable to services which are performed in Malaysia.*

Bayaran pendapatan kelas khas yang dibuat kepada penerima bukan pemastautin adalah tertakluk kepada 10% cukai pegangan (atau apa-apa kadar lain yang dinyatakan di bawah Perjanjian Percukaian Dua Kali di antara Malaysia dan negara yang mana penerima bukan pemastautin merupakan pemastautin negara tersebut). Cukai pegangan dikira berdasarkan amaun kasar pendapatan dan dianggap sebagai Cukai Muktamad.

*Payment of special classes of income made to the non-resident payees is subject to 10% withholding tax (or any other rate as prescribed under the Double Taxation Agreement between Malaysia and the country where non-resident payee is tax resident). It is calculated based on the gross amount of income and is considered as a Final Tax.*

**7. Agihan Pendapatan oleh Amanah Pelaburan Harta Tanah (REITs) atau Tabung Amanah Harta kepada Pemegang Unit**  
*Income Distributions by Real Estate Investment Trust (REITs) or Property Trust Funds to Unitholders*

Pendapatan yang diagihkan kepada pemegang unit oleh REITs atau Tabung Amanah Harta yang diluluskan dan disenaraikan di Bursa Malaysia adalah tertakluk kepada cukai pegangan seperti yang berikut:  
*Income distributed to unitholders by approved REITs or Property Trust Fund and listed on Bursa Malaysia are subject to withholding tax as follows:*

- a). 24% atas pendapatan yang diagihkan kepada syarikat bukan pemastautin;  
*24% on income distributed to non-resident company;*
- b). 10% atas pendapatan yang diagihkan kepada institusi pelaburan asing;  
*10% on income distributed to foreign investment institutions;*
- c). 10% atas pendapatan yang diagihkan kepada orang selain daripada yang disenaraikan dalam perenggan (a) dan (b) di atas dan syarikat pemastautin.  
*10% on income distributed to person other than listed in paragraph (a) and (b) above and resident company.*

Pengagihan pendapatan dikira berdasarkan jumlah kasar agihan pendapatan dan dianggap sebagai Cukai Muktamad.  
*The income distribution calculated based on the gross amount of income distribute and is considered as a Final Tax.*

**8. Agihan Pendapatan oleh Dana Pasaran Wang Runcit kepada Pemegang Unit Selain Individu**  
*Income Distributions by Retail Money Market Fund to Unit holders Other Than An Individual*

Pendapatan yang diagihkan oleh Dana Pasaran Wang Runcit kepada semua pemegang unit kecuali individu adalah tertakluk kepada 24% cukai pegangan. Cukai pegangan yang dikenakan kepada penerima bukan pemastautin (kecuali individu) dianggap sebagai Cukai Muktamad.  
*Income distributed by Retail Money Market Fund to all unit holders except individual are subject to 24% withholding tax. The withholding tax imposed to non-resident payee (except individual) is considered as a Final Tax.*



**9. Agihan Pendapatan dari Dana Keluarga atau Dana Takaful Keluarga atau Dana Am kepada Pemegang Unit Selain Syarikat Pemastautin**  
*Income Distributions by Family Fund or Takaful Family Fund or General Fund to Unit holders Other Than Resident Company*

Pendapatan yang diagihkan daripada Dana Keluarga atau Dana Takaful atau Dana Am kepada pemegang unit selain syarikat pemastautin adalah tertakluk kepada cukai pegangan seperti yang berikut:

*Income distributed to unit holders by Family Fund or Takaful Family Fund or General Fund to all unit holders except resident company are subject to withholding tax as follows:*

a. 26% (tahun taksiran 2008) atau 25% (mulai tahun taksiran 2009) atas pendapatan yang diagihkan kepada syarikat bukan pemastautin;  
*26% (year of assessment 2008) or 25% (effective year of assessment 2009) on income distributed to non-resident company;*

b. 8% atas pendapatan yang diagihkan kepada pemegang unit selain daripada syarikat pemastautin dan syarikat bukan pemastautin.  
*8% on income distributed to unit holders other than resident company and non-resident company.*

Pengagihan pendapatan dikira berdasarkan jumlah kasar agihan pendapatan dan dianggap sebagai Cukai Muktamad.

*The income distribution calculated based on the gross amount of income distribute and is considered as a Final Tax.*

**10. Pendapatan di bawah Perenggan 4(f) ACP 1967**

*Income under Paragraph 4(f) of the ITA 1967*

Apa-apa pendapatan di bawah Perenggan 4(f) ACP 1967 kepada orang bukan pemastautin adalah tertakluk kepada 10% cukai pegangan.

*Any income falls under Paragraph 4(f) of the ITA 1967 to non-resident persons are subject to 10% withholding tax.*

**Penguatkuasaan:**  
*Enforcement:*

Sekiranya pembayar gagal untuk memotong atau meremitkan apa-apa amaun cukai pegangan dalam tempoh yang ditetapkan, beliau akan dikenakan kenaikan cukai pegangan sebanyak sepuluh peratus (10%) daripada amaun cukai pegangan yang masih belum dibayar. Jumlah cukai pegangan merupakan hutang kepada kerajaan dan kena dibayar dengan serta-merta kepada Ketua Pengarah Hasil Dalam Negeri.

*Where the payer fails to deduct and remit any amount of withholding tax within stipulated period, he shall be imposed an increased of withholding tax by ten percent (10%) of the amount withholding tax which he fails to pay. The total sum of withholding tax shall be a debt due to the Government and shall be payable to the Director General of Inland Revenue.*

**Contoh:**  
*Example:*

Royalti dibayar kepada penerima bukan = RM 200,000  
pemastautin pada 03/08/2021

*Royalty paid to non-resident payee on 03/08/2021*

Cukai pegangan diterima oleh Lembaga Hasil = RM 20,000  
Dalam Negeri Malaysia pada 10/09/2021 (selepas  
02/09/2021)

*Withholding tax received by Inland Revenue Board of  
Malaysia on 10/09/2021 (later than 02/09/2021)*

Kenaikan cukai dikenakan ke atas pembayar pada = RM 2,000  
03/09/2021 (RM 20,000 @ 10%)

*Increase in tax imposed on payer on 03/09/2021  
(RM 20,000 @ 10%)*

Sekiranya pembayar gagal untuk membayar cukai pegangan dan / atau kenaikan atas cukai yang telah dikenakan ke atas beliau, bayaran yang dibuat kepada penerima tidak akan dibenarkan sebagai perbelanjaan dalam pengiraan pendapatan perniagaan larasan pembayar. Tindakan undang-undang boleh diambil menurut Subseksyen 106(1) ACP 1967 ke atas pembayar untuk memungut amaun cukai pegangan dan / atau kenaikan atas cukai yang belum dibayar.

*Where the payer fails to pay withholding tax and / or increase in tax imposed on him, the payment made to a payee will be disallowed as an expenses in the computation of the payer adjusted business income. The legal action may be taken pursuant to Subsection 106(1) of the ITA 1967 on the payer to recover the amount of withholding tax and / or increase of tax due.*

## DUTI SETEM STAMP DUTY

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Duti Setem adalah duti yang dikenakan ke atas dokumen / surat cara di bawah Jadual Pertama, Akta Setem 1949 yang mempunyai kesan perundangan, komersil atau kewangan.

*Stamp Duty is a duty imposed on document / instrument listed under the First Schedule of Stamp Act 1949, which has legal, commercial or financial implication.*

### Bila Perlu Disetamkan (Tempoh Penyeteman) Time of Stamping (Period of Stamping)

Dalam tempoh 30 hari dari tarikh duti setem disempurnakan / ditandatangani dalam Malaysia.  
*Within 30 days from the date it was executed / signed in Malaysia.*



Dalam tempoh 30 hari selepas duti setem pertama kali diterima dalam Malaysia sekiranya disempurnakan di luar Malaysia.  
*Within 30 days after it was first received in Malaysia if it was executed outside Malaysia.*

### Jenis Duti Type Of Duty

#### **Tetap** *Fixed*

Dikenakan tanpa ada kaitan dengan maklum balas atau amaun yang dinyatakan dalam dokumen / surat cara.

*Chargeable regardless of consideration or amount prescribed in the document / instrument.*

#### **Ad Valorem** *Ad Valorem*

Dikenakan berdasarkan maklum balas dinyatakan dalam dokumen / surat cara atau nilai pasaran.

*Chargeable based on consideration prescribed in the document / instrument or market value.*

### Amaun Duti Setem Amount of the Stamp Duty

Ditentukan oleh Pejabat Setem Negeri / Pejabat Satelit berdasarkan dokumen / surat cara yang dikemukakan.

*Determined by State Stamp Offices / Satellite Offices based on the document / instrument submitted.*



Sijil Setem / Resit Rasmi Setem (dijana oleh STAMPS - Stamp Assessment and Payment System).  
*Stamp Certificate / Official Stamp Receipt (generated by STAMPS - Stamp Assessment and Payment System)*

### **Kaedah Penyeteman Method of Stamping**

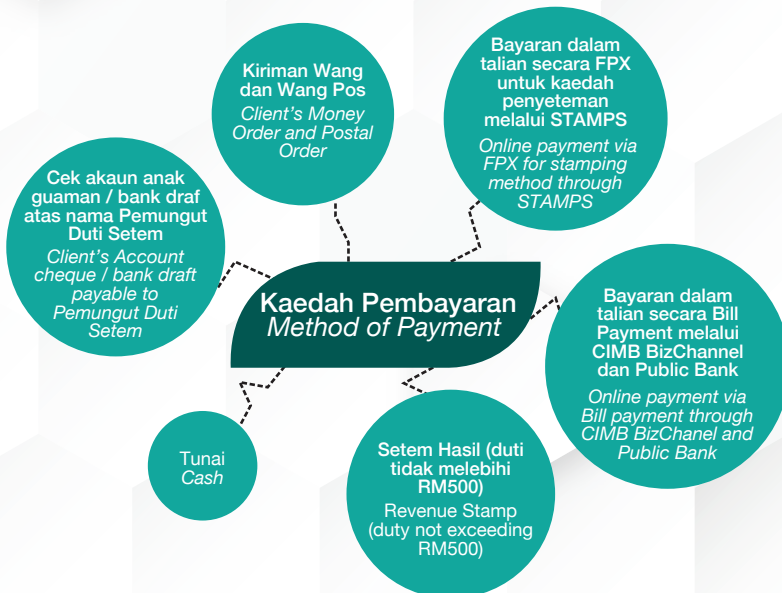
Setem Pelekat – Setem Hasil (dijual di Pejabat Pos sahaja).  
*Adhesive Stamp – Revenue Stamp (only available at Post Offices)*

Resit Rasmi – Kew.38.  
*Official Receipt – Kew. 38*

### **Kepentingan Penyeteman Importance of Stamping**

Dokumen / surat cara yang disetamkan dengan sempurna boleh diterima sebagai bahan bukti di mahkamah.

*Document / instrument must be duly stamped in order to be admissible as an evidence in court.*

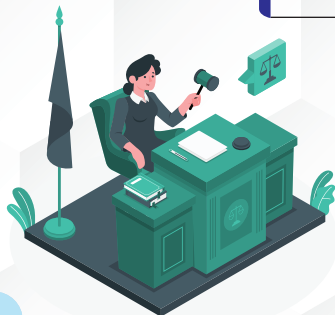


## Kaunter Pembayaran Duti Setem Payment Counter of Stamp Duty

Pejabat Setem Negeri  
State Stamp Offices

Pejabat Satelit  
Satellite Offices

Pejabat Daerah dan Tanah yang tertentu –  
setem hasil sahaja  
District and Land Offices (selective) –  
Revenue stamp only



## Penalti Lewat Penyeteman Penalty for Late Stamping

RM 25.00 atau 5% dari duti setem yang berkurang, yang mana lebih tinggi, dalam tempoh 3 bulan selepas tempoh penyeteman.

RM25.00 or 5% of the deficient stamp duty whichever is greater, within 3 months after the period of stamping.

RM 50.00 atau 10% dari duti setem yang berkurang, yang mana lebih tinggi, selepas 3 bulan tetapi tidak lewat daripada 6 bulan selepas tempoh penyeteman.

RM50.00 or 10% of the deficient stamp duty whichever is greater, after 3 months but not later than 6 months after the period of stamping.

RM100.00 atau 20% dari duti setem yang berkurang, yang mana lebih tinggi, melebihi 6 bulan selepas tempoh penyeteman.

RM100.00 or 20% of the deficient stamp duty whichever is greater, more than 6 months after the period of stamping

## TINDAKAN UNDANG-UNDANG BOLEH DIKENAKAN KEPADA PIHAK YANG TERLIBAT DALAM PENIPUAN ATAU PEMALSUAN DUTI SETEM

Legal Action Shall Be Taken On Party Who Involved In Counterfeiting Or Defrauding Of Any Stamp Duty

## CUKAI KEUNTUNGAN HARTA TANAH REAL PROPERTY GAINS TAX

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### Apakah Cukai Keuntungan Harta Tanah? *What is Real Property Gains Tax?*

Cukai Keuntungan Harta Tanah (CKHT) adalah cukai dikenakan atas keuntungan pelupusan aset yang terletak di Malaysia.

*Real Property Gains Tax (RPGT) is a tax imposed on gains from the disposal of assets located in Malaysia.*



### Kadar Cukai *Tax Rate*



Mengikut kategori pelupus (individu warganegara/pemastautin tetap / syarikat / dll) bergantung kepada tempoh pemilikan atau pegangan sesuatu aset. Maklumat kadar CKHT di infografik kadar cukai.

*Based on the category of disposer (individual citizen / permanent resident / company / etc.) depending on the period of ownership / holding of an asset. RPGT rate information is in the tax rate infographic.*

### Pihak yang terlibat *Parties involved*

| Pelupus<br><i>Disposer</i>                                                        | Pemeroleh<br><i>Acquirer</i>                                                  |
|-----------------------------------------------------------------------------------|-------------------------------------------------------------------------------|
| Orang yang menjual / melupuskan aset<br><i>Person who sell / dispose of asset</i> | Orang yang membeli / memperoleh aset<br><i>Person who buy / acquire asset</i> |

### Jenis aset yang dikenakan CKHT *type of asset is charged with RPGT*

| Harta tanah<br><i>Real property</i>                                                                                                                                                                                                                                                                   | Syer<br><i>Shares</i>                                                                                                                                                                                                                                                                               |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Harta tanah yang terletak di Malaysia.<br><i>Real property located in Malaysia:</i> <ol style="list-style-type: none"> <li>Bangunan kediaman.<br/><i>Residential buildings.</i></li> <li>Bangunan komersil.<br/><i>Commercial buildings.</i></li> <li>Tanah kosong.<br/><i>Empty land.</i></li> </ol> | <ol style="list-style-type: none"> <li>Syer syarikat harta tanah.<br/><i>Shares in real estate companies.</i></li> <li>Syer sebagai balasan atas pindahan harta tanah kepada syarikat yang dikawal.<br/><i>Shares in return for the transfer of real estate to a controlled company.</i></li> </ol> |



### Maksud keuntungan daripada pelupusan aset *The meaning of gain from disposal of asset*

Harga pelupusan ditolak dengan harga pemerolehan.  
*The disposal price minus from the acquisition price.*



| Harga pelupusan<br><i>Disposal price</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Harga pemerolehan<br><i>Acquisition price</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Amaun atau nilai balasan pelupusan</p> <p>(-) Belanja dibenarkan (Ubah suai / tambahan / mengekalkan hak milik atau nilai harta tanah)</p> <p>(-) Kos sampingan pelupusan (guaman / duti setem / komisen dll)</p> <p><i>Amount or value of the consideration for the disposal of an asset</i></p> <p>(-) Allowable expenses (modifications / additions / to maintain property ownership or value)</p> <p>(-) Disposal incidental costs (legal fees / stamp duty / commission etc)</p> | <p>Amaun atau nilai balasan pemerolehan</p> <p>(+) Kos sampingan pemerolehan (guaman / duti setem / komisen dll)</p> <p>(-) Penerimaan pampasan / ganti rugi / insurans kerana kerosakan atau susut nilai aset</p> <p>(-) Deposit terlucut hak</p> <p><i>Amount or value of the consideration for the acquisition of an asset</i></p> <p>(+) Acquisition incidental costs (legal fees / stamp duty / commission etc)</p> <p>(-) Receipt of compensation / insurance for damage or depreciation of assets</p> <p>(-) Deposit forfeited</p> |

*Nota: Rujuk Barang Nyata CKHT untuk kaedah pengiraan yang lebih terperinci.*  
*Note: Refer to RPGT Form for detailed calculation.*

### Keuntungan pelupusan harta tanah tertakluk kepada Akta Cukai Pendapatan (ACP 1967) atau Akta Cukai Keuntungan Harta Tanah (ACKHT 1976)

#### *Gains on selling real property charged under the Income Tax Act (ITA 1967) or Real Property Gain Tax Act (RPGTA 1976)*

Pelupusan yang tertakluk kepada ACP 1967 atau ACKHT 1976 adalah bergantung kepada fakta dan merit sesuatu kes.

Sekiranya orang yang menjalankan perniagaan harta tanah (sama ada perniagaan didaftarkan ataupun tidak), keuntungan tersebut akan dikenakan di bawah ACP. Hubungi pejabat HASiL berhampiran untuk pertanyaan lanjut.

*The imposition of disposal subject to ITA 1967 or RPGTA 1976 depends on the facts and merit of the case.*

*If the person runs a real estate business (whether the business is registered or not), the gains will be charged under ITA. Please contact the nearest HASiL office for further queries.*

## Jenis pengecualian CKHT *Type of RPGT exemption*

Pengecualian CKHT yang sering dituntut adalah:  
*Common RPGT exemptions are:*

Pengecualian Pelupusan Rumah Kediaman Persendirian individu warganegara atau pemastautin tetap (layak sekali sahaja) - Seksyen 8 ACKHT 1976.  
*Exemption from disposal of a private residence to individual citizens or permanent residents (eligible only once) - Section 8 RPGTA 1976.*

Pengecualian oleh Menteri melalui perintah berkanun - Subseksyen 9(3) ACKHT 1976  
✓ PUA 360 – Pelupusan aset tidak melebihi RM200,000 oleh warganegara.  
*Exemption by Minister by statutory order - Subsection 9 (3) of the RPGTA 1976*  
✓ PUA 360 - Disposal of assets not more than RM200,000 by citizens.

Pemberian harta tanah sebagai balasan kasih sayang di mana pemberi dan penerima adalah suami dan isteri / ibu, bapa dan anak / datuk, nenek dan cucu - Perenggan 12 Jadual 2 ACKHT 1976.  
*Granting of the property where the giver and recipient are husband and wife / parents and children / grandparents and grandchildren - Paragraph 12 of Schedule 2 ACKHT 1976.*

Rujuk Portal HASiL untuk jenis pengecualian yang lain.  
*Refer to the HASiL Revenue Portal for other type of exemptions.*

## Jenis-Jenis Borang CKHT *Types of RPGT Forms*

| Pelupus<br><i>Disposer</i>                                                                                                                                                                                                                                                                                                                                            | Pemeroleh<br><i>Acquirer</i>                                                                                           |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>Borang CKHT 1A – pelupusan harta tanah<br/><i>Form CKHT 1A - Disposal of real property</i></li> <li>Borang CKHT 1B – pelupusan syer<br/><i>Form CKHT 1B - Disposal of shares</i></li> <li>Borang CKHT 3 – pengecualian / pelupusan tidak dikenakan cukai.<br/><i>Form CKHT 3 - Exemption / disposal not taxable</i></li> </ul> | <p>Borang CKHT 2A – pemerolehan harta tanah / syer<br/><i>Form CKHT 2A - Acquisition of real property / shares</i></p> |

Pengemukakan borang dalam tempoh **60 hari** dari tarikh pelupusan / pemerolehan.  
*Submission of the form within 60 days from the date of disposal / acquisition.*

### Kaedah pengemukakan Borang CKHT RPGT form submission method

| Manual<br>Manually                                                                                                                                                                                                                                                                       | e-CKHT<br>e-CKHT                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Cetak Borang CKHT di Portal Rasmi HASiL dan kemukakan ke negeri yang mengendalikan fail pelupus atau pejabat HASiL berhampiran.</p> <p><i>Print RPGT Form at the HASiL official portal and submit to the HASiL office that handles the disposer file or nearest HASiL office.</i></p> | <p>Pengemukakan Borang CKHT secara dalam talian di MyTax melalui <a href="https://mytax.hasil.gov.my">https://mytax.hasil.gov.my</a></p> <ul style="list-style-type: none"> <li>Sekiranya tiada nombor pengenalan cukai (TIN), permohonan boleh dikemukakan melalui perkhidmatan e-Daftar di MyTax.</li> </ul> <p><i>Online RPGT Form submission via e-CKHT at MyTax via <a href="https://mytax.hasil.gov.my">https://mytax.hasil.gov.my</a></i></p> <ul style="list-style-type: none"> <li><i>If there is no tax identification number (TIN), the application can be submitted through e-Daftar service at MyTax.</i></li> </ul> |

### Prosedur bayaran CKHT RPGT payment procedure

| Pemeroleh<br>Acquirer                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Pelupus<br>Disposer                                                                                                                                                                                                                       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Bayaran 3% / 5% / 7% daripada jumlah nilai balasan atau kesemua balasan wang (yang mana lebih rendah) dalam tempoh 60 hari dari tarikh pelupusan.</p> <p><i>Payment 3% / 5% / 7% of the total value of the consideration or all sums of money (whichever is lower) within 60 days from the date of disposal.</i></p> <ul style="list-style-type: none"> <li>✓ <b>3%</b> : Pelupus individu warganegara / individu pemastautin tetap / wasi bagi si mati warganegara atau pemegang amanah / syarikat diperbadankan di Malaysia bagi pelupusan aset melebihi tempoh tiga (3) tahun.</li> <li>✓ <b>3%</b> : <i>Disposal of individual citizen / permanent resident / executor for deceased citizen or trustee / company incorporated in Malaysia for disposal within three (3) years from the date of acquire.</i></li> </ul> | <p>Bayaran baki cukai selepas taksiran dikeluarkan oleh HASiL dalam tempoh 30 hari dari tarikh notis dikeluarkan.</p> <p><i>Payment of tax balance after assessment is issued by the HASiL within 30 days from the notice issued.</i></p> |

| <b>Pemeroleh<br/>Acquirer</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Pelupus<br/>Disposer</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>✓ <b>5%</b> : Pelupus syarikat diperbadankan di Malaysia / pemegang amanah bagi pelupusan aset dalam tempoh tiga (3) tahun.</li> <li>✓ <b>5%</b> : <i>Disposal of trustee / company incorporated in Malaysia for disposal within three (3) years from the date of acquire.</i></li> <li>✓ <b>7%</b> : Pelupus individu bukan warganegara dan bukan pemastautin tetap / wasi bagi si mati bukan warganegara dan bukan pemastautin tetap / syarikat tidak diperbadankan di Malaysia.</li> <li>✓ <b>7%</b> : <i>Disposal of non-citizen and non-resident individuals / executors of deceased non-citizens and non-permanent residents / companies not incorporated in Malaysia.</i></li> </ul>                                                                                                                                                                                                         | <p>Jika bayaran remitan oleh pemeroleh melebihi taksiran dibangkitkan, bayaran balik akan dibuat kepada pelupus.</p> <p><i>If the payment by the acquirer exceeds the assessment raised, a refund will be made to the disposer.</i></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <ul style="list-style-type: none"> <li>• Mengisi Borang CKHT 502 (slip bayaran) secara dalam talian di <a href="http://mytax.hasil.gov.my">mytax.hasil.gov.my</a>. <i>RPGT form 502 (payment slip) online at MyTax at mytax.hasil.gov.my.</i></li> <li>• Kaedah Bayaran :-<br/><i>Payment Method :-</i> <ul style="list-style-type: none"> <li>(a) Dalam talian di <b>MyTax</b> di <a href="http://mytax.hasil.gov.my">mytax.hasil.gov.my</a> <b>melalui 'Perkhidmatan ezHasil' &gt; 'ByrHASiL' Via ByrHASiL at MyTax at mytax.hasil.gov.my through 'ezHasil Services' &gt; 'ByrHASiL'</b></li> <li>(b) Kaunter bayaran Pusat Bayaran Kuala Lumpur, Sabah dan Sarawak<br/><i>Payment counters at Kuala Lumpur, Sabah and Sarawak Payment Centers</i></li> </ul> </li> <li>• Jika gagal, kenaikan 10% akan dikenakan atas jumlah yang perlu dibayar.<br/><i>If fails, a 10% penalty will be imposed on the total amount due.</i></li> </ul> | <ul style="list-style-type: none"> <li>• Kaedah Bayaran :-<br/><i>Payment Method :-</i> <ul style="list-style-type: none"> <li>(a) Dalam talian di <b>MyTax</b> di <a href="http://mytax.hasil.gov.my">mytax.hasil.gov.my</a> <b>melalui 'Perkhidmatan ezHasil' &gt; 'ByrHASiL' Via ByrHASiL at MyTax at mytax.hasil.gov.my through 'ezHasil Services' &gt; 'ByrHASiL'</b></li> <li>(b) Kaunter bayaran Pusat Bayaran Kuala Lumpur, Sabah dan Sarawak<br/><i>Payment counters at Kuala Lumpur, Sabah and Sarawak Payment Centers</i></li> </ul> </li> <li>• Jika lewat, kenaikan 10% dikenakan atas baki cukai yang perlu dibayar.<br/><i>If late, a 10% penalty is imposed on the tax balance due.</i></li> </ul> |

## PERNIAGAAN DIGITAL

### DIGITAL BUSINESS

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for details



#### Pengenalan

Perniagaan Digital merujuk kepada aktiviti ekonomi berdasarkan penggunaan teknologi digital.

Sebarang transaksi perdagangan yang dijalankan menerusi teknologi digital dianggap sebagai Perniagaan Digital, walaupun pembayaran dan penghantaran berkaitan transaksi tersebut dilakukan secara fizikal.

Individu / Syarikat yang menjalankan Perniagaan Digital boleh dikenakan cukai pendapatan di Malaysia berdasarkan Akta Cukai Pendapatan 1967.



#### Tanggungjawab Pemilik Perniagaan Digital

1. Daftar nombor Pengenalan Cukai (TIN)  
Pendaftaran boleh dibuat melalui e-Daftar di [www.hasil.gov.my](http://www.hasil.gov.my) atau di Pejabat HASiL yang berdekatan.
2. Laporkan semua sumber pendapatan diterima termasuk Perniagaan Digital.  
Lengkapkan dan hantarkan Borang Nyata e-B atau e-C melalui e-Filing.
3. Untuk Perkongsian
  - i) Penghantaran Borang Nyata e-P (tanggungjawab rakan kongsi utama) dan e-B (rakan kongsi)
  - ii) Jika perkongsian tamat / ditukar kepada milikan tunggal / syarikat sendirian berhad, maklumkan secara bertulis kepada HASiL.
4. Bayar Cukai  
Pembayaran cukai boleh dilakukan melalui:
  - i) ByrHASiL
  - ii) Bank (Kauenter, Perbankan Internet dan lain-lain)



#### Dokumen yang Perlu Disimpan Selama 7 Tahun

1. Penyata dari gerbang pembayaran (PayPal, iPay88, Razer Merchant Services dan lain-lain)
2. Perbelanjaan domestik dan persendirian
3. Penyata bank / penyata kewangan lain
4. Penyata pendapatan daripada syarikat pengiklanan dalam talian (seperti Nuffnang, Google AdSense, Facebook Ads, dan lain-lain)
5. Invois jualan dan rekod belian
6. Pengesahan jualan dan belian melalui e-mel dan lain-lain
7. Dokumen perjanjian
8. Resit asal bagi setiap pelepasan / belanja yang dituntut dan lain-lain



Bagi keterangan lanjut, sila rujuk *Guideline on Taxation of Electronic Commerce Transactions* di [www.hasil.gov.my](http://www.hasil.gov.my)

### **Introduction**

*Digital Business refers to an economy activity based on the use of digital technology.*

*Any transactions conducted through digital technology can be considered as Digital Business, even though payment and delivery relating to such transaction are conducted physically.*

*Individual/ Company involves in Digital in Digital Business will be taxed under Income Tax Act 1967.*



### **Responsibilities of the Digital Business Owner**

1. Register Tax Identification Number (TIN).  
Registration can be made through e-Daftar at [www.hasil.gov.my](http://www.hasil.gov.my) or at the nearest HASiL offices.
2. Declare all sources of income receiving including Digital Business activities. Complete and submit Form e-B or e-C via e-Filing.
3. For Partnership
  - i) Submit Form e-P (responsibility of main partner) and e-B (partners)
  - ii) Please inform in writing to HASiL if partnership cease operation / change to sole proprietorship / becomes a Private Limited company.
4. Tax Payment  
Tax Payment can be made through:
  - i) ByrHASiL
  - ii) Bank (Counter, Internet Banking and etc)



### **Documents To Be Kept For 7 Years**

1. Statement from payment gateway (PayPal, iPay88, Razer Merchant Services, etc)
2. Domestic and personal expenses
3. Bank Statements/ other financial statements
4. Income statement from online advertising company (such as Nuffnang, Google AdSense, Facebook Ads, etc)
5. Sales invoices and purchase records
6. Confirmation of sales and purchases via email, etc
7. Any forms of written agreement
8. Original receipts for each deduction / expenses claimed, etc



For further clarifications, please refer to Guideline on Taxation of Electronic Commerce Transactions at [www.hasil.gov.my](http://www.hasil.gov.my)



Contoh Perniagaan Digital

| BIL | SEKTOR                                    | PENERANGAN PERNIAGAAN                                                                                                                             | ALIRAN AKTIVITI                                                    |
|-----|-------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| 1.  | Peruncitan                                | <i>Dropship</i> , ejen, stokis dan lain-lain                                                                                                      | Mengambil pesanan, pembungkusan, menerima pembayaran, penghantaran |
| 2.  | Pengangkutan & Logistik                   | Servis Penghantaran, Sewa Kereta, Tempahan Tiket dalam talian dan lain-lain. (Contoh: Poslaju, GDex, Nationwide, Skynet, Lalamove, dan lain-lain) | Perkhidmatan, pembayaran, insurans, penghantaran                   |
| 3.  | Perkhidmatan Kewangan                     | Bank, Gerbang Bayaran, Mata wang <i>Crypto</i> , Kad Kredit, Kad Debit, Kad <i>Loyalty</i> , Kad Keahlian dan lain-lain                           | Pengesahan status kewangan, pengeluaran penyata                    |
| 4.  | Pembuatan & Pertanian                     | Cetakan 3D dan lain-lain                                                                                                                          | Mengambil pesanan, pembungkusan, penerimaan bayaran, penghantaran  |
| 5.  | Pendidikan                                | Buku elektronik, tutor dalam talian, <i>tutorial</i> dalam talian dan lain-lain                                                                   | Mengambil pesanan, pembungkusan, penerimaan bayaran, penghantaran  |
| 6.  | Penjagaan Kesihatan                       | Produk penjagaan kesihatan                                                                                                                        | Mengambil pesanan, pembungkusan, penerimaan bayaran, penghantaran  |
| 7.  | Media & Penyiaran                         | <i>Youtube</i> , <i>Instagram</i> , <i>Facebook</i> , fotografi (perkhidmatan sebagai jurugambar dan jualan gambar) dan lain-lain                 | Reka cipta kandungan, muat naik, penerimaan bayaran                |
| 8.  | Perkongsian ekonomi                       | Perkongsian kereta, rumah, bilik, motosikal dan lain-lain                                                                                         | Perkhidmatan & bayaran                                             |
| 9.  | Langganan                                 | Langganan komik & surat khabar dalam talian, <i>video streaming</i> , <i>audio streaming</i> dan lain-lain                                        | Perkhidmatan & penerimaan bayaran                                  |
| 10. | Pengiklanan                               | <i>Blogger</i> , <i>Instafamous</i> , <i>Youtuber</i> , <i>Facebook Live Streamers</i>                                                            | Reka cipta kandungan, muat naik, penerimaan bayaran                |
| 11. | Perkhidmatan                              | Perkhidmatan perisian, pengurusan cara, perancangan perkahwinan dan lain-lain                                                                     | Perkhidmatan & penerimaan bayaran                                  |
| 12. | Sumber Khalayak ( <i>Crowd Sourcing</i> ) | Contoh: <i>kickstarter.com</i>                                                                                                                    | Reka cipta kandungan, muat naik, penerimaan bayaran                |
| 13. | Jualan Produk Digital                     | Data, buku elektronik, aplikasi                                                                                                                   | Reka cipta kandungan, muat naik, penerimaan bayaran                |
| 14. | Mata Wang Digital                         | Dagangan, <i>mining</i> dalam mata wang digital                                                                                                   | Pedagang, Penjual, <i>Miner</i>                                    |

### Examples of Digital Business

| No. | SECTOR                      | BUSINESS DESCRIPTION                                                                                                   | FLOW OF ACTIVITIES                                                   |
|-----|-----------------------------|------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|
| 1.  | Retailing                   | Dropship, Agent, Stockist etc                                                                                          | Taking orders, packing, receiving payment, delivery                  |
| 2.  | Transport & Logistic        | Delivery Service, Car Rental, Online Ticket Booking and others.(e.g: Poslaju, GDex, Nationwide, Skynet, Lalamove, etc) | Order for services, payment, insurance, delivery                     |
| 3.  | Financial Services          | Bank, Payment Gateway, Crypto currency, Credit Card, Debit Card, Loyalty Card, Membership Card, etc                    | Validating financial status, issue statement                         |
| 4.  | Manufacturing & Agriculture | 3D Printing etc                                                                                                        | Taking orders, packing, receiving payment, delivery                  |
| 5.  | Education                   | E-book, online tutor, online tutorial, etc                                                                             | Taking orders, packing, receiving payment, delivery                  |
| 6.  | Healthcare                  | Healthcare products                                                                                                    | Taking orders, packing, receiving payment, delivery                  |
| 7.  | Broadcasting & Media        | Youtube, Instagram, Facebook photography, (services as photographer & selling image) etc.                              | Content creation, uploading, receive payment                         |
| 8.  | Sharing Economy             | Sharing car, house, room, bikes, etc                                                                                   | Order for services, payment                                          |
| 9.  | Subscription                | Comic online, newspaper online, video streaming, audio streaming, etc.                                                 | Registration, payment                                                |
| 10. | Advertisement               | Blogger, Instafamous, Youtuber, Facebook Live Streamers                                                                | Content creation, uploading, payment                                 |
| 11. | Services                    | Infrastructure and software as services, event management, wedding planner, etc                                        | Order for services, payment                                          |
| 12. | Crowd Sourcing              | e.g: kickstarter.com                                                                                                   | Content creation, create prototype, uploading, receive fund /payment |
| 13. | Selling of Digital Product  | Data, e-Book, apps                                                                                                     | Content creation, uploading, payment                                 |
| 14. | Digital Currencies          | Trading, mining in digital currency                                                                                    | Trader, Seller, Miner                                                |

### Perbelanjaan Perniagaan Digital

| Dibenarkan                                                                                                                                                                                                                                                                                                                                                                                                       | Tidak dibenarkan                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Perbelanjaan yang dilakukan semata-mata dalam menghasilkan pendapatan perniagaan.</p> <p>Contoh :</p> <ul style="list-style-type: none"> <li>• Upah / Gaji</li> <li>• KWSP / PERKESO pekerja</li> <li>• Insurans perniagaan (kecurian / kebakaran)</li> <li>• Sewa premis perniagaan</li> <li>• Faedah atas pinjaman perniagaan</li> <li>• Bayaran tahunan domain</li> <li>• Bayaran sewaan server</li> </ul> | <p>Perbelanjaan domestik dan persendirian.</p> <p>Contoh :</p> <ul style="list-style-type: none"> <li>• Bil elektrik, bil air rumah kediaman, yuran pendidikan anak dan susut nilai</li> </ul> <p>Perbelanjaan bagi pembelian aset peribadi.</p> <p>Contoh :</p> <ul style="list-style-type: none"> <li>• Kereta</li> <li>• Rumah</li> <li>• Perabot</li> </ul> <p>Perbelanjaan pra operasi perniagaan.</p> <ul style="list-style-type: none"> <li>• Pendaftaran SSM</li> <li>• Pendaftaran domain name /server</li> </ul> |

### Digital Business Expenses

| Allowable                                                                                                                                                                                                                                                                                                                                                                               | Non-Allowable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><i>Expenses incurred in the production of business income.</i></p> <p><i>Example:</i></p> <ul style="list-style-type: none"> <li>• Wages / salaries</li> <li>• Employee's EPF / SOCSO</li> <li>• Business insurance (burglary/ fire)</li> <li>• Business premises rental</li> <li>• Interest on business loan</li> <li>• Domain annual fees</li> <li>• Server rental fees</li> </ul> | <p><i>Domestic and private expense.</i></p> <p><i>Example:</i></p> <ul style="list-style-type: none"> <li>• Personal electricity &amp; water supply bill, children's education fees and depreciation</li> </ul> <p><i>Purchase of personal assets.</i></p> <p><i>Example:</i></p> <ul style="list-style-type: none"> <li>• Car</li> <li>• House</li> <li>• Furniture</li> </ul> <p><i>Business pre-operation expenses.</i></p> <ul style="list-style-type: none"> <li>• SSM registration</li> <li>• Registration fees of domain name / server</li> </ul> |

### Elaun Modal

#### Capital Allowance

Potongan Elaun Modal atas aset perniagaan boleh dituntut dan ditolak selepas pengiraan pendapatan larasan.

*Capital allowance on business assets are claimable and will be deducted against adjusted income.*

## Jenis dan Kadar Elaun Modal

| Jenis Elaun     | Jenis Aset                                           | Kadar |
|-----------------|------------------------------------------------------|-------|
| Elaun Permulaan | Semua jenis aset                                     | 20 %  |
| Elaun Tahunan   | Komputer dan peralatan ICT                           | 40 %  |
|                 | Kenderaan bermotor, jentera berat                    | 20 %  |
|                 | Loji dan jentera                                     | 14 %  |
|                 | Peralatan pejabat, perabot dan lekapan dan lain-lain | 10 %  |

## Type and Rate of Capital Allowance

| Type of Allowance | Type of Asset                                       | Rate |
|-------------------|-----------------------------------------------------|------|
| Initial Allowance | All types of asset                                  | 20 % |
| Annual Allowance  | Computer and ICT equipment                          | 40 % |
|                   | Motor vehicles, heavy machinery                     | 20 % |
|                   | Plant and machinery                                 | 14 % |
|                   | Office equipment, furniture and fittings and others | 10 % |



## EKONOMI BAYANGAN

### Shadow Economy

|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|---------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Definisi Ekonomi Bayangan</p>                  | <p>individu ataupun perniagaan yang terlibat di dalam aktiviti ini akan Definisi Ekonomi Bayangan ini agak sukar ditentukan. Kebiasaannya, memastikan mereka tidak dapat dikesan oleh agensi penguat kuasa.</p> <p>Pelbagai terma berbeza digunakan bagi menggambarkan aktiviti ekonomi bayangan. Antaranya adalah ekonomi bawah tanah, ekonomi yang tidak mematuhi perundangan, ekonomi tersembunyi, <i>grey economy</i>, <i>black economy</i>, ekonomi berasaskan tunai ataupun ekonomi tidak formal.</p> <p>Secara umumnya, aktiviti ekonomi bayangan terbahagi kepada dua kategori.</p> <ol style="list-style-type: none"> <li>Aktiviti perniagaan yang sah di sisi undang-undang. Individu ataupun perniagaan di bawah kategori ini, kebiasaannya patuh dengan undang-undang untuk menjalankan perniagaan mereka seperti mendaftar perniagaan dengan Suruhanjaya Syarikat Malaysia dan memperoleh lesen PBT tetapi tidak mematuhi undang-undang di bawah Akta Cukai Pendapatan.</li> <li>Aktiviti perniagaan yang tidak sah di sisi undang-undang. Kebanyakan aktiviti bagi kategori ini melibatkan aktiviti jenayah. Majoriti kategori ini adalah bersifat jenayah. Aktiviti ini juga tertakluk kepada penguatkuasaan di bawah Akta Cukai Pendapatan. Contoh aktiviti bagi kategori ini adalah seperti aktiviti penyeludupan di sempadan negara, pengubahan wang haram, perjudian haram, pengedaran dadah, kelab-kelab malam yang tidak berdaftar dan juga pemerdagangan manusia.</li> </ol> |
| <p>Impak negatif kepada negara dan masyarakat</p> | <p>Kerajaan menganggarkan saiz ekonomi bayangan di Malaysia adalah sekitar 21% daripada Keluaran Dalam Negara Kasar (KDNKK) negara.</p> <p>Impak negatif ekonomi bayangan kepada negara adalah:</p> <ol style="list-style-type: none"> <li>Kos kerajaan – meningkatkan kos kerajaan dan perniagaan lain</li> <li>Penipuan - menyebabkan eksploitasi pekerja</li> <li>Persaingan tidak sihat – menjejaskan perniagaan jujur</li> <li>Tidak selamat – risiko kepada pengguna dan perniagaan</li> <li>Sikap pembayar cukai – menjejaskan kreadibiliti norma sosial dan sistem percukaian dalam menyokong pematuhan cukai secara sukarela</li> <li>Undang-undang – menyokong aktiviti haram secara berleluasa</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

|                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
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| Jenis-jenis ketidakpatuhan cukai                                                         | <ul style="list-style-type: none"> <li>i. Gagal untuk berdaftar dengan HASiL;</li> <li>ii. Gagal untuk melaporkan borang pendapatan;</li> <li>iii. Melaporkan pendapatan kurang dari sepatutnya; dan</li> <li>iv. Gagal untuk membuat pembayaran cukai dalam tempoh yang ditetapkan</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Apakah peranan rakyat untuk memerangi aktiviti ekonomi bayangan?                         | <ul style="list-style-type: none"> <li>i. Minta dan dapatkan resit perniagaan setiap kali melakukan aktiviti jual beli terutamanya yang melibatkan jual beli dalam tunai;</li> <li>ii. Para peniaga bertanggungjawab merekod transaksi jual beli dengan betul;</li> <li>iii. Setiap kerja yang dilaksanakan perlu penyediaan kontrak secara bertulis. Selain dapat mengekang ekonomi bayangan ini, kontrak secara bertulis dapat melindungi daripada kerja-kerja yang tidak selesai, kerja yang kurang berkualiti ataupun timbulnya kos tambahan di kemudian hari;</li> <li>iv. Menggalakkan transaksi pembayaran secara elektronik;</li> <li>v. Sekiranya mengetahui berlakunya aktiviti ini di persekitaran anda, laporkan dengan segera kepada HASiL.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Inisiatif LHDNM dalam meningkatkan pematuhan dan pentadbiran cukai dengan lebih berkesan | <ul style="list-style-type: none"> <li>i. e-Invois akan dilaksanakan secara berperingkat mulai tahun 2023.</li> <li>ii. <i>Tax Identification Number</i> (TIN) dilaksanakan bagi memperluas asas cukai</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Cara membuat aduan sekiranya mempunyai maklumat berkaitan ekonomi bayangan.              | <p>Objektif utama Aduan Pelarian Cukai adalah sebagai platform kepada orang awam untuk menyalurkan maklumat pelarian cukai pendapatan yang diketahui kepada Lembaga Hasil Dalam Negeri Malaysia, bagi meningkatkan kutipan cukai yang sepatutnya demi menegakkan keadilan percukaian dan pembangunan negara.</p> <p>Sekiranya mempunyai maklumat berkaitan ekonomi bayangan atau berlakunya aktiviti pelarian cukai, pengadu boleh melaporkan kepada Lembaga Hasil Dalam Negeri Malaysia dengan 4 cara.</p> <ul style="list-style-type: none"> <li>i. Menulis surat kepada :<br/>Seksyen Aduan dan Sumber, Bahagian Perisikan<br/>Jabatan Perisikan Dan Profiling<br/>Lembaga Hasil Dalam Negeri Malaysia<br/>Aras 3, Menara 2,<br/>No. 3, Jalan 9/10, Seksyen 9,<br/>43650 Bandar Baru Bangi, Selangor</li> </ul> <p>E-melkan kepada : <a href="https://epelariancukai@hasil.gov.my">https://epelariancukai@hasil.gov.my</a>;</p> <ul style="list-style-type: none"> <li>ii. Hubungi talian terus : 03-8913 3800 (samb: 120655, 120654 atau 120578) atau 016-945 9589 (WhatsApp sahaja). Hadir ke Unit Perisikan Dan Profiling (UPDP) di LHDNM Negeri yang berdekatan di seluruh Malaysia (alamat boleh dirujuk di Direktori HASiL).</li> </ul> |



|                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
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| <p>Apakah butiran maklumat pelarian cukai yang perlu dikemukakan oleh pengadu?</p> | <ol style="list-style-type: none"> <li>Maklumat identiti individu atau syarikat yang terlibat dengan pelarian cukai. Contohnya: Nama, No kad pengenalan, No. pendaftaran SSM dan juga alamat;</li> <li>Maklumat isu pelarian cukai mestilah jelas dan spesifik;</li> <li>Mempunyai dokumen sokongan bagi pelarian cukai yang dibuat;</li> <li>Maklumat lain yang penting ataupun yang berkaitan.</li> </ol> <p>Identiti pemberi maklumat, sumber maklumat yang diterima oleh HASiL dan juga maklumat berkaitan individu ataupun perniagaan yang melarikan cukai akan dirahsiakan tertakluk di bawah peruntukan kerahsiaan Seksyen 138 Akta Cukai Pendapatan 1967.</p> <p>Ganjaran pemberian maklumat boleh dipertimbangkan oleh HASiL dan pemberian hadiah adalah berdasarkan budi bicara Ketua Pengarah Hasil Dalam Negeri.</p> <p>Pemberi maklumat perlu menghadirkan diri ke pejabat HASiL terlebih dahulu untuk memaklumkan mengenai aduan pelarian cukai dengan mematuhi syarat-syarat tertentu dan mendapatkan kebenaran daripada mereka. Pemberi maklumat boleh hadir ke Seksyen Aduan dan Sumber, Bahagian Perisikan Jabatan Perisikan dan Profiling yang terletak di Bandar Baru Bangi/ mana-mana LHDNM Negeri seluruh Malaysia.</p> |
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#### Definition of Shadow Economy

*The definition of Shadow Economy is quite difficult to define. Individuals or businesses involved in these activities will ensure that they do their best to avoid being detected by law enforcement.*

*The shadow economy is known by a variety of different terms. Among them is the underground economy, a non-compliant economy, hidden economy, grey economy, cash-based economy, or informal economy. We may describe the complexity of these shadow economies in a variety of terms or names.*

*In general, there are two categories of shadow economic activities:*

- The first category is legally permissible activity. Individuals or businesses in this category are usually in compliance with the law to conduct their business, such as registering with the Companies Commission of Malaysia and acquiring a local authority license but they are not in compliance with the Income Tax Act.*
- The second category is the activity that is classified as illegal. The majority of this category is criminal in nature. These activities are also subject to enforcement under The Income Tax Act. Smuggling activities at national borders, money laundering, illegal gambling, drug trafficking, unregistered nightclubs, and even human trafficking are all examples of activities in this category.*

|                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
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| Negative impact on the country and society                                        | <p>The government has estimated that the size of the shadow economy in Malaysia to be worth roughly 21% of the country's Gross Domestic Product (GDP).</p> <p>The negative impact on the country are:</p> <ol style="list-style-type: none"> <li>Government costs - Costs of government and other businesses are expected to increase.</li> <li>Fraud - leads to the exploitation of workers</li> <li>Unhealthy competition – affect the compliant businesses</li> <li>Unsafe - Consumers and businesses are at risk.</li> <li>Taxpayer attitudes - affect the credibility of social norms and the tax system in supporting voluntary tax compliance</li> <li>Law - supports illegal activities on a large scale</li> </ol> |
| Types of tax non-compliance.                                                      | <ol style="list-style-type: none"> <li>Failure to register with the HASiL;</li> <li>Failure to submit the return form;</li> <li>Make an incorrect tax return by omitting or understating any income; and</li> <li>Failure to pay tax within the stipulated time</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| What is the role of the people in combating shadow economy activities?            | <ol style="list-style-type: none"> <li>When conducting a sale and purchase activity, especially those that involve cash transactions, request and obtain business receipts;</li> <li>Traders are responsible to record their sales and purchase transactions accurately;</li> <li>Each work performed must have a formal written contract. In addition to curbing the shadow economy. A written contract can protect against unfinished work, poor quality work, or the occurrence of additional charges in the future.</li> <li>Encourage the use of electronic payments</li> <li>If you discover this activity in your area, please report it to HASiL immediately.</li> </ol>                                            |
| IRBM's initiative in improving tax compliance and administration more effectively | <ol style="list-style-type: none"> <li>e-Invoicing will be implemented in stages from 2023.</li> <li>Tax Identification Number (TIN) is implemented to expand the tax base.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |



|                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><i>How to lodge a report on information from the shadow economy?</i></p>                                      | <p><i>The main objective of the Tax Evasion Report is to provide a platform for the public to report tax evasion to the Inland Revenue Board of Malaysia (HASiL) to uphold tax fairness and national development. There are four (4) ways to report a complaint to the Inland Revenue Board of Malaysia if it contains information on the shadow economy or the occurrence of tax evasion activities.</i></p> <p><i>i. Write a letter to :</i></p> <p><i>Seksyen Aduan dan Sumber,<br/>Bahagian Perisikan<br/>Jabatan Perisikan Dan Profiling<br/>Lembaga Hasil Dalam Negeri Malaysia<br/>Level 3, Menara 2,<br/>No. 3, Jalan 9/10, Seksyen 9,<br/>43650 Bandar Baru Bangi, Selangor</i></p> <p><i>ii. Email to: <a href="https://epelariancukai@hasil.gov.my">https://epelariancukai@hasil.gov.my</a></i></p> <p><i>iii. Call directly : 03-8913 3800 (ext: 120655, 120654 or 120578) or 016-945 9589 (WhatsApp only).</i></p> <p><i>Walk in personally to Unit Perisikan dan Profiling (UPDP) at the nearest State LHDNM throughout Malaysia (addresses can be referred to in the HASiL Directory).</i></p>                                                                                                                                                                                                           |
| <p><i>What are the details of the tax evasion information that needs to be submitted by the complainant?</i></p> | <p><i>i. The information of individuals or companies involved with tax evasion must be clearly and accurately identified. For example Name, Identity Card No., SSM Registration No., and Address;</i></p> <p><i>ii. Information on tax evasion issues must be clear and specific;</i></p> <p><i>iii. Supporting documents on tax evasion;</i></p> <p><i>iv. Other important or relevant information.</i></p> <p><i>The identity of the informant, all sources of information received by HASiL, as well as information related to individuals or businesses that evade tax, will be kept confidential in accordance with the confidentiality provisions under Section 138 of the Income Tax Act 1967.</i></p> <p><i>HASiL may consider a reward for providing information and the awarding of prizes is solely at the discretion of the Director General of the Inland Revenue Board of Malaysia. The whistleblower must be present at the HASiL office due to the information on tax evasion complaints must comply with certain conditions and have the consent of the whistleblower in advance.</i></p> <p><i>Whistleblowers can personally walk in to the Seksyen Aduan dan Sumber, Bahagian Perisikan Jabatan Perisikan dan Profiling located in Bandar Baru Bangi or any State LHDNM throughout Malaysia.</i></p> |

## EKONOMI GIG GIG ECONOMY

Merujuk kepada OECD, Ekonomi GIG adalah berteraskan kepada penyatuan tugas khusus yang boleh dilakukan pada masa tertentu dan membolehkan pembekal dan pembeli mengurus niaga dengan kos yang paling efektif / tanpa melibatkan majikan. *According to the OECD, the core idea of the GIG Economy is the unbundling of specific tasks which can be performed at specific times allowing suppliers and purchasers of labour to transact in a cost-efficient way / without a traditional intermediary employer.*

Berdasarkan Kamus (*Oxford Learner*), Ekonomi GIG ditakrifkan sebagai sistem ekonomi yang kebanyakannya melibatkan tempoh masa kerja yang singkat daripada pekerjaan tetap.

*According to Oxford Learner Dictionaries; GIG Economy is defined as an economic system / which many short periods of work are available rather than permanent jobs.*

Manakala merujuk kepada Kamus Cambridge, Ekonomi GIG pula didefinisikan sebagai seseorang yang mempunyai pekerjaan sementara atau melakukan kerja yang berasingan / dan setiap pekerjaan atau kerja dibayar secara berasingan, dan bukannya bekerja untuk majikan.

*Whereas in, Cambridge Dictionary; defined GIG Economy as people having temporary jobs or doing separate pieces of work / and each job or work was paid separately, rather than working for an employer.*

Dalam erti kata lain, Ekonomi GIG dikenali sebagai karyawan bebas atau bekerja tanpa majikan.

*In other words, the GIG Economy is best known as freelance or working without an employer.*

Tiga komponen utama dalam Ekonomi GIG:  
*Three main components in the GIG Economy:*

1. Pekerja bebas dibayar berasaskan tugas tertentu.  
*Freelancers are paid based on certain tasks.*
2. Pelanggan mahu perkhidmatan spesifik.  
*Customers want specific services.*
3. Wujud syarikat atau perusahaan sebagai perantara pekerja bebas dengan pelanggannya dengan menggunakan aplikasi/ platform teknologi seperti GrabFood/ GrabCar, Foodpanda, BungkusIt, Lalamove dan MyCar.  
*The existence of a company or enterprise as an intermediary between freelancers and their customers by using technology applications/platforms such as GrabFood/GrabCar, Foodpanda, BungkusIt, Lala move and MyCar.*



Dengan perkembangan teknologi maklumat (IT) yang membawa kepada cara baharu dalam menjalankan perniagaan, berikut adalah 10 kemahiran tertinggi menerusi permintaan tinggi di luar negara. Pada asasnya, kemahiran dan perkhidmatan ini ditawarkan melalui aplikasi/ platform. 10 kemahiran tersebut adalah:

*With the development of information technology (IT) which leads to new ways of doing business, here are the top 10 skills within high demands abroad. These skills and services are offered using apps/platforms. The top 10 skills are:*

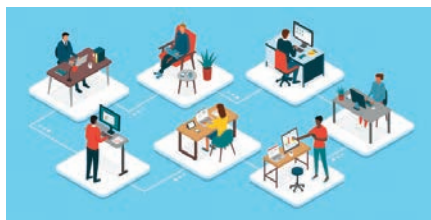
- |                                                                         |                                            |
|-------------------------------------------------------------------------|--------------------------------------------|
| ● Pembangunan web dan mudah alih;<br><i>Web and mobile development;</i> | ● Reka bentuk web;<br><i>Web design;</i>   |
| ● Perakaunan;<br><i>Accounting;</i>                                     | ● Perunding;<br><i>Consultancy;</i>        |
| ● Penulis kandungan;<br><i>Content writer;</i>                          | ● Pereka grafik;<br><i>Graphic design;</i> |
| ● Penyelidik Internet;<br><i>Internet research;</i>                     | ● Perekrut; dan<br><i>Recruiter; and</i>   |
| ● Editor;<br><i>Editor;</i>                                             | ● Kemasukan Data.<br><i>Data entry.</i>    |

Contoh lain adalah seperti inisiatif Tenaga Kerja Dalam Talian Global atau GLOW Generator yang diperkenalkan oleh kerajaan. Inisiatif ini bertujuan untuk memperkasakan bakat tempatan untuk menjadi karyawan bebas dan mempromosikan perkhidmatan atau kepakaran mereka ke pasaran global secara dalam talian.

*Another example is the Global Online Workforce or GLOW Generator initiative announced by the Government. This initiative aims to empower local talents to become freelancers and promote their services or expertise to the global market online.*

Ekonomi GIG merupakan salah satu daripada pelbagai model perniagaan dalam e-Dagang atau Ekonomi Digital. Aktiviti e-dagang ini dikategorikan sebagai aktiviti perniagaan dan tertakluk kepada Perenggan 4(a) di bawah ACP, 1967.

*The GIG economy is one of the various business models in the e-Commerce or Digital Economy. This e-commerce activity is classified as a business activity and is governed by Paragraph 4(a) of the ITA, 1967.*



# SOALAN LAZIM BERKAITAN PELAKSANAAN NOMBOR PENGENALAN CUKAI



## FREQUENTLY ASKED QUESTIONS ON THE IMPLEMENTATION OF TAX IDENTIFICATION NUMBER



(Dikeluarkan pada 31 Disember 2021) | (Published on 31 December 2021)

**01**

### Apakah yang dimaksudkan dengan Nombor Pengenalan Cukai (TIN)?

#### What is Tax Identification Number?

Nombor Pengenalan Cukai adalah NOMBOR CUKAI PENDAPATAN sepertimana rekod sedia ada di Lembaga Hasil Dalam Negeri Malaysia (HASIL).

Contoh:

*Tax Identification Number is an INCOME TAX NUMBER as per existing records with the Inland Revenue Board of Malaysia (HASIL).*

*Example:*

| Kategori                                            | Jenis Fail |
|-----------------------------------------------------|------------|
| Individu Pemastautin dan Individu Bukan Pemastautin | SG / OG    |
| Syarikat                                            | C          |

| Category                                                  | Types of File |
|-----------------------------------------------------------|---------------|
| Resident Individuals and Non-Resident SG / OG Individuals | SG / OG       |
| Companies                                                 | C             |

**02**

### Adakah semua kategori pembayar cukai perlu mempunyai nombor cukai pendapatan?

#### Do all categories of taxpayers need to have income tax number?

Mana-mana pembayar cukai yang terdiri daripada kategori di bawah adalah diwajibkan mempunyai nombor cukai pendapatan:

- Pembayar cukai yang boleh ditaksir dan boleh dikenakan cukai; atau
- Pembayar cukai yang dikehendaki untuk mengemukakan Borang Nyata.

Pembayar cukai adalah merujuk kepada individu atau orang sepertimana yang ditakrifkan di bawah Seksyen 2 Akta Cukai Pendapatan 1967 (ACP 1967). 'Orang' adalah termasuk suatu syarikat, badan orang, perkongsian liabiliti terhad dan perbadanan tunggal.

*Any taxpayer who falls into any of the following categories is required to have an income tax number:*

- Taxpayer who is assessable and chargeable to tax; or*
- Taxpayer who is required to furnish a Return Form.*

*Taxpayer refers to an individual or a person as defined under Section 2 of the Income Tax Act 1967 (ITA 1967). 'Person' includes a company, a body of persons, a limited liability partnership and a corporation sole.*



### 03 Adakah pihak HASiL memberikan nombor cukai pendapatan kepada semua pihak?

#### Will HASiL give income tax number to all parties?

Nombor cukai pendapatan akan diberikan melalui permohonan yang dibuat atau diberikan oleh pihak HASiL menerusi kaedah:

- pendaftaran automatik seperti pendaftaran nombor cukai pendapatan individu melalui Potongan Cukai Bulanan (PCB);
- pendaftaran secara automatik bagi syarikat baharu diperbadankan (syarikat tempatan atau syarikat asing) yang telah mendaftar secara dalam talian dengan Suruhanjaya Syarikat Malaysia (SSM) melalui Portal MyCoID;
- secara dalam talian di e-Daftar; atau
- proses pendaftaran manual di Pejabat HASiL yang berhampiran.

*Income tax number will be given based on application made or provided by HASiL through the following methods:*

- automatic registration such as registration of income tax numbers for individuals through monthly tax deduction (MTD);*
- automatic registration of newly incorporated companies (local or foreign companies) that have registered online with the Companies Commission of Malaysia (SSM) at MyCoID Portal;*
- via online at e-Daftar; or*
- manual registration process at the nearest HASiL offices.*

### 04 Adakah pembayar cukai yang telah mempunyai nombor cukai pendapatan perlu mendapatkan Nombor Pengenalan Cukai?

#### Do taxpayers who already have an income tax number need to obtain a Tax Identification Number?

Tidak. Mana-mana pembayar cukai yang telah diberikan nombor cukai pendapatan sebelum atau pada 1 Januari 2022 adalah disifatkan sebagai nombor pengenalan cukai bagi pembayar cukai berkenaan.

*No. Any taxpayer who has been assigned an income tax number before or on 1 January 2022 is deemed to be the tax identification number for that relevant taxpayer.*

### 05 Bagaimanakah cara untuk mendaftar sendiri nombor cukai pendapatan?

#### How to self-register an income tax number?

Nombor cukai pendapatan boleh diperolehi melalui kaedah pendaftaran seperti berikut:

- Secara dalam talian melalui menu e-Daftar di pautan <https://mytax.hasil.gov.my>; atau
- Kemukakan borang pendaftaran ke Pejabat HASiL yang berhampiran.

*Income tax number can be obtained through the following registration methods:*

- Via online through e-Daftar at the following link, <https://mytax.hasil.gov.my>; or*
- Submit the registration form to the nearest HASiL offices.*





## 06 **Bagaimanakah cara untuk menyemak nombor cukai pendapatan yang telah didaftarkan oleh pihak HASiL?** **How to check the income tax number that HASiL has registered?**

Semakan pendaftaran nombor cukai pendapatan boleh dibuat melalui:

- (a) Secara dalam talian melalui MyTax di pautan <https://mytax.hasil.gov.my>;
- (b) HASiL Live Chat;
- (c) Hasil Care Line di talian 03-8911 1000 / 603-8911 1100 (Luar Negara);
- (d) Borang Maklum Balas di Portal Rasmi HASiL; atau
- (e) Pejabat HASiL yang berhampiran.

*Checking for registration of income tax number can be done through:*

- (a) *Via online through MyTax at the following link, <https://mytax.hasil.gov.my>;*
- (b) *HASiL Live Chat;*
- (c) *Hasil Care Line at 03-8911 1000 / 603-8911 1100 (Overseas);*
- (d) *Customer Feedback Form at HASiL's Official Portal; or*
- (e) *Nearest HASiL offices.*

### **PELAKSANAAN NOMBOR PENGENALAN CUKAI DI BAWAH AKTA CUKAI PENDAPATAN 1967** **IMPLEMENTATION OF TAX IDENTIFICATION NUMBER UNDER THE INCOME TAX ACT 1967**

## 07 **Bilakah nombor pengenalan cukai ini akan mula berkuat kuasa?** **When will this tax identification number take effect?**

Pelaksanaan nombor pengenalan cukai ini mula berkuat kuasa pada 1 Januari 2022 selaras dengan peruntukan baharu di bawah Seksyen 66A ACP 1967.

*The implementation of tax identification number takes effect on 1 January 2022 according to the new provision under Section 66A of the ITA 1967.*

## 08 **Adakah pembayar cukai yang telah mempunyai nombor cukai pendapatan perlu mengemukakan Borang Nyata Cukai Pendapatan?** **Do taxpayers who already have an income tax number need to submit an Income Tax Return Form?**

Pembayar cukai yang dikehendaki mengemukakan Borang Nyata Cukai Pendapatan adalah sepertimana yang dinyatakan di bawah peruntukan seksyen 77 dan 77A ACP 1967.

*Taxpayers as specified under sections 77 and 77A of the ITA 1967 are required to submit Income Tax Return Forms.*



## 09 Adakah individu yang mempunyai pendapatan yang tidak layak dikenakan cukai perlu mempunyai nombor cukai pendapatan dan mengemukakan Borang Nyata Cukai Pendapatan?

**Will individuals with non- taxable income need to have an income tax number and submit an Income Tax Return Form?**

Nombor cukai pendapatan akan diberikan kepada individu warganegara yang berumur 18 tahun dan ke atas melalui permohonan yang dibuat atau diberikan oleh pihak HASiL. Individu yang dikehendaki mengemukakan Borang Nyata Cukai Pendapatan adalah sepertimana yang dinyatakan di bawah peruntukan Seksyen 77 ACP 1967.

*Income tax number will be given to individuals who are citizen aged 18 years old and above through an application made or provided by HASiL. Individuals as specified under Section 77 of the ITA 1967 are required to submit Income Tax Return Forms.*

## 10 Adakah individu berumur 18 tahun yang masih belajar sepenuh masa perlu mengemukakan Borang Nyata Cukai Pendapatan?

**Will an individual who is 18 years old and undertaking full-time study need to submit an Income Tax Return Form?**

Tidak. Pembayar cukai yang dikehendaki mengemukakan borang nyata adalah sepertimana yang dinyatakan di bawah peruntukan Seksyen 77 ACP 1967.

*No. Taxpayers as specified under Section 77 of the ITA 1967 are required to submit income tax return forms.*

## 11 Adakah individu yang telah bersara perlu mendapatkan nombor cukai pendapatan dan mengemukakan Borang Nyata Cukai Pendapatan?

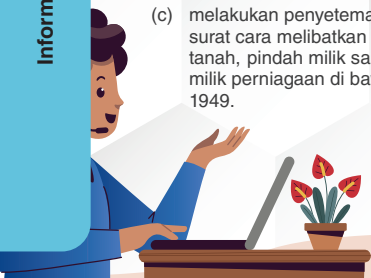
**Does a retired individual need to obtain an income tax number and submit an Income Tax Return?**

Individu yang telah bersara daripada suatu pengajian perlu mempunyai nombor cukai pendapatan sekiranya:

- dikehendaki mengemukakan Borang Nyata Cukai Pendapatan sepertimana yang dinyatakan di bawah peruntukan Seksyen 77 ACP 1967;
- melakukan transaksi pelupusan dan pemerolehan harta tanah atau syer dalam syarikat harta tanah di bawah Akta Cukai Keuntungan Harta Tanah 1976 (ACKHT 1976); atau
- melakukan penyeteman dokumen dan surat cara melibatkan pindah milik harta tanah, pindah milik saham dan pindah milik perniagaan di bawah Akta Setem 1949.

*Individual who has retired from employment must have an income tax number if:*

- required to submit an Income Tax Return Form as specified under Section 77 of the ITA 1967;*
- perform transactions on disposal and acquisition of property or shares in real property companies under the Real Property Gains Tax Act 1976 (RPGTA 1976); or*
- stamping of documents and instruments involving the transfer of property, transfer of shares and transfer of business under the Stamp Act 1949.*



**PELAKSANAAN NOMBOR PENGENALAN CUKAI DI BAWAH AKTA  
CUKAI KEUNTUNGAN HARTA TANAH 1976  
IMPLEMENTATION OF TAX IDENTIFICATION NUMBER UNDER THE  
REAL PROPERTY GAINS TAX ACT 1976**

**12 Adakah pelaksanaan Nombor Pengenalalan Cukai ini terpakai bagi transaksi di bawah ACKHT 1976?**  
**Will the implementation of Tax Identification Number be applicable to transactions under the RPGTA 1976?**

Ya. Penggunaan Nombor Pengenalalan Cukai dalam Borang Nyata bagi urusan yang melibatkan transaksi di bawah ACKHT 1976 adalah diwajibkan.

*Yes. The use of Tax Identification Number in the Return Form involving transactions under the RPGTA 1976 is mandatory.*

**13 Apakah yang dimaksudkan dengan transaksi di bawah ACKHT 1976?**  
**What is meant by transactions under the RPGTA 1976?**

Semua pihak yang ingin melakukan transaksi pelupusan dan pemerolehan harta tanah atau syer dalam syarikat harta tanah perlu memiliki nombor cukai pendapatan.

*All parties who wish to perform transactions of disposal and acquisition of real estates or shares in real property companies must have an income tax number.*

**14 Apakah dokumen yang memerlukan Nombor Pengenalalan Cukai di bawah ACKHT 1976?**  
**What documents require a Tax Identification Number under the RPGTA 1976?**

Dokumen yang memerlukan nombor Pengenalalan Cukai adalah termasuk:

- (a) Borang CKHT 1A;
- (b) Borang CKHT 1B;
- (c) Borang CKHT 2A;
- (d) Borang CKHT 3;
- (e) Bayaran di bawah seksyen 21B ACKHT 1976 melalui Borang CKHT 502 oleh pemeroleh; dan
- (f) Surat-menyurat dan rayuan.

*Documents that require a Tax Identification Number include:*

- (a) Form CKHT 1A;*
- (b) Form CKHT 1B;*
- (c) Form CKHT 2A;*
- (d) Form CKHT 3;*
- (e) Payment under section 21B of the RPGTA 1976 through Form CKHT 502 by the acquirer; and*
- (f) Correspondence and appeals.*

**15 Bilakah Nombor Pengenalalan Cukai ini akan mula berkuat kuasa?**  
**When will this Tax Identification Number take effect?**

Pelaksanaan Nombor Pengenalalan Cukai ini mula berkuat kuasa pada 1 Januari 2022 selaras dengan peruntukan baharu di bawah Seksyen 57B ACKHT 1976.

*The implementation of Tax Identification Number takes effect on 1 January 2022 according to the new provision under Section 57B of the RPGTA 1976.*

**PELAKSANAAN NOMBOR PENGENALAN CUKAI DI BAWAH AKTA SETEM 1949**  
**IMPLEMENTATION OF TAX IDENTIFICATION NUMBER UNDER THE STAMP ACT 1949**

**16** Adakah pelaksanaan Nombor Pengenal Cukai ini terpakai bagi transaksi di bawah Akta Setem 1949?  
 Will the implementation of Tax Identification Number be applicable to transactions under the Stamp Act 1949?

Ya. Penggunaan Nombor Pengenal Cukai dalam borang permohonan penyetaman bagi urusan yang melibatkan transaksi di bawah Akta Setem 1949 adalah diwajibkan.

*Yes. The use of Tax Identification Number in the stamping application involving transactions under the Stamp Act 1949 is mandatory.*

**17** Apakah yang dimaksudkan dengan transaksi di bawah Akta Setem 1949?  
 What is meant by transactions under the Stamp Act 1949?

Bagi fasa awal pelaksanaan, dokumen dan surat cara penyetaman melibatkan pindah milik harta tanah, pindah milik saham dan pindah milik perniagaan untuk kategori syarikat dan individu perlu menggunakan nombor cukai pendapatan.

*In the initial phase of implementation, documents and instruments for stamping related to the transfer of property, transfer of shares and transfer of business for categories of companies and individuals will need to use an income tax number.*

**18** Bilakah Nombor Pengenal Cukai ini akan mula berkuat kuasa?  
 When will this Tax Identification Number take effect?

Pelaksanaan Nombor Pengenal Cukai ini mula berkuat kuasa pada 1 Januari 2022 selaras dengan peruntukan baharu di bawah Seksyen 77C Akta Setem 1949.

*The implementation of Tax Identification Number takes effect on 1 January 2022 according to the new provision under Section 77C of the Stamp Act 1949.*

**NOTA**  
**NOTE**

1. Soalan lazim (FAQ) ini disediakan dalam Bahasa Melayu dan Bahasa Inggeris. Sekiranya terdapat percanggahan maklumat, FAQ versi Bahasa Melayu akan diguna pakai.

1. This frequently asked question (FAQ) is prepared in dual language. Should any discrepancy arise, FAQ in the Malay version will be applicable.

2. FAQ ini akan dikemas kini dari semasa ke semasa sekiranya terdapat perubahan dan maklumat tambahan.

2. This FAQ will be updated from time to time if there are any changes and additional information.

# e-Filing



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## Pengguna Kali Pertama *First Time User*

Mohon Nombor PIN di e-KYC/ MyTax/  
Pejabat HASiL / UTC / Pusat Khidmat  
Hasil yang berdekatan

Get your PIN Number via e-KYC/ MyTax/  
HASiL offices / UTC / Revenue Service  
Centre only.

\*Peringatan : Wakil dibenarkan dengan membawa surat kuasa / kebenaran  
\*Reminder : Representative is allowed with authorized letter from taxpayer

## Langkah-Langkah Untuk Log Masuk Kali Pertama *Steps For First Time Login*

1. Klik e-Filing.
  2. Log masuk kali pertama.
  3. Masukkan nombor PIN dan nombor MyKad.
  4. Cipta kata laluan dan frasa keselamatan.
  5. Pilih borang yang betul.
  6. Isi dan lengkapkan borang.
  7. Sahkan Maklumat.
  8. Tandatangan dan hantar.
  9. Cetak salinan pengesahan.
1. Click e-Filing
  2. First Time Login
  3. Key In PIN number and MyKad number
  4. Create Password and Security phrase
  5. Choose correct form
  6. Fill In and complete the form
  7. Verify Information
  8. Sign and submit
  9. Print Acknowledgment receipt



## Pengguna Sedia Ada (Terlupa Kata Laluan) *Existing User (Forgot Password)*

- Set semula kata laluan melalui MyTax : - Reset password via MyTax:
- i) e-mel berdaftar dengan HASiL;
  - ii) Hadir ke Pejabat HASiL berdekatan
  - i) Registered email with HASiL
  - ii) Visit to nearest HASiL offices

## Langkah-Langkah Untuk Pengguna Sedia Ada (Terlupa Kata Laluan) *Steps For Existing User (Forgot Password)*

1. Log masuk MyTax
  2. Terlupa kata laluan
  3. Pilih e-mel berdaftar dengan LHDNM
1. Log in MyTax
  2. Forgot password
  3. Select email registered with LHDNM

Jika tiada e-mel berdaftar, hadir ke Pejabat HASiL untuk set semula kata laluan.  
*Visit to nearest HASiL offices if there is no email registered with LHDNM to reset your password.*



# BAYARAN CUKAI PENDAPATAN

## INCOME TAX PAYMENT

**ByrHASil (Online Payment Gateway):**  
Mudah, Cepat dan Selamat | Easy, Fast and Safe



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for details

01

**Layari | Log on to**  
<https://byrhasil.hasil.gov.my/First Time User>

Bayaran menggunakan Nombor Bil dan Nombor Rujukan Cukai / Nombor Pengenalan Cukai (Tax Identification Number - TIN). Pilih bayaran menerusi FPX di portal perbankan internet bank yang tersenarai. Pembayar cukai boleh membuat carian nombor bil melalui Sistem 'e-Billing' dan 'Carian Nombor Bil' dalam 'MyTax' sebelum membuat bayaran.

*Payment using Bill Number and Tax Reference Number / Tax Identification Number (TIN). Choose to pay via FPX on the listed bank's internet banking portal. Taxpayers can search the bill number through 'e-Billing' system and 'Search Bill Number' in 'MyTax' before making a payment.*

02

**Layari URL berikut untuk pengisian dan pembayaran Potongan Cukai Bulanan (PCB)\* bagi pekerja**  
**Visit the following URL for Monthly Tax Deduction (MTD)\* filling and payment.**

i

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

ii

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

\* LHDNM telah menghentikan penerimaan bayaran PCB menggunakan cek dan tunai di seluruh kaunter bayaran LHDNM termasuklah yang dihantar menerusi pos atau kurier.

*\*The IRBM has stopped accepting MTD payments by cheque and cash at all IRBM payment counters including those sent by post or courier.*

## Bayaran Cukai | Tax Payment

Cukai Pendapatan (bagi Individu dan Syarikat), Cukai Keuntungan Harta Tanah dan Potongan Cukai Bulanan (PCB) boleh dibayar menerusi Bank Komersial dan Pejabat Pos yang dilantik sebagai ejen kutipan melalui pelbagai medium\*\* menggunakan nombor rujukan cukai / nombor pengenalan cukai (Tax Identification Number - TIN) ATAU Nombor Bil. Kedua-dua maklumat boleh diterima untuk memproses bayaran cukai.

*Income Tax (for Individuals and Corporate), Real Property Gain Tax (RPGT) and Monthly Tax Deduction (MTD) can be paid through Commercial Banks and Post Offices appointed as collection agents through various mediums\*\* using Tax Reference Number / Tax Identification Number (TIN) OR Bill Number. Both information is acceptable for processing tax payments.*

| Medium Bayaran<br>Payment Mode                                                                  | Jenis Bayaran<br>Payment Type                                                     |                                                                                   |                                                                                   |
|-------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|
|                                                                                                 | CP<br>Income Tax                                                                  | CKHT<br>RPGT                                                                      | PCB<br>MTD                                                                        |
| Kaunter Bank / Kaunter Pejabat Pos<br><i>Bank / Pos Malaysia Office Counter</i>                 |  |  |  |
| Mesin Juruwang Automatik (ATM)<br><i>Automated Teller Machine (ATM)</i>                         |  |  |                                                                                   |
| Perbankan Internet (Internet Banking)<br><i>Internet Banking</i>                                |  |  |  |
| Perbankan Telefon/ Telefon Mudah Alih (Phone/<br>Mobile Banking)<br><i>Phone/Mobile Banking</i> |  |  |                                                                                   |
| Mesin Deposit Tunai (Cash Deposit Machine)<br><i>Cash Deposit Machine</i>                       |  |  |                                                                                   |
| Mesin Deposit Cek<br><i>Cheque Deposit Machine</i>                                              |  |  |  |

\*\* Setiap ejen kutipan yang dilantik menawarkan pilihan perkhidmatan yang berbeza. Penggunaan adalah tertakluk kepada terma dan syarat yang telah ditetapkan oleh pihak ejen.

\*\* *Each appointed collection agent offers different service options, subject to the terms and conditions set by the agent.*

Pembayar cukai boleh merujuk maklumat lengkap berhubung bayaran di laman web rasmi LHDNM.  
*Taxpayer may refer to IRBM official website (www.hasil.gov.my) for further information on the tax payment.*

Resit bayaran dan slip penerimaan dari bank perlu disimpan untuk rujukan masa hadapan. Semua resit dikeluarkan oleh ejen kutipan yang dilantik dianggap sebagai resit rasmi.

*The payment receipt and acceptance slip from the bank should be kept for future reference. All receipts issued by the appointed collection agent are considered official receipts.*



## Pemakluman | Notification

### Bayaran menerusi Pindahan Telegrafik (TT)/ Electronic Funds Transfer (EFT) and Interbank Giro (IBG)

*Payment through Telegraphic Transfer (TT)/ Electronic Funds Transfer (EFT) and Interbank Giro (IBG)*

Pembayar cukai atau pihak pembayar perlu menggunakan Nombor Akaun Maya (Virtual Account Number (No. VA)) melalui Sistem e-TT. Pembayar cukai atau pihak pembayar dikehendaki log masuk ke sistem e-TT dan mengisi maklumat bayaran yang diperlukan bagi mendapatkan No. VA yang akan digunakan untuk membuat bayaran menerusi Telegraphic Transfer (TT)/Electronic Funds Transfer (EFT)/ Interbank GIRO (IBG).

*Payers or Taxpayers who wish to pay tax through TT medium from within and outside Malaysia will be required to log in to the e-TT system at My Tax Portal; <https://mytax.hasil.gov.my> through 'ezHasil Services' > 'e-TT' to provide the required payment information and to use the VA Number generated by the system as their payment account number when making the payment through TT at the bank counter or through electronic banking portal.*

Pembayar cukai boleh merujuk laman web rasmi LHDNM bagi mendapatkan maklumat lanjut berhubung prosedur bayaran menerusi TT/EFT /IBG.

*Taxpayer may refer to IRBM official website ([www.hasil.gov.my](http://www.hasil.gov.my)) for further information on the new e-TT System.*

### Kaunter Pusat Bayaran LHDNM

*IRBM Payment Counters*

Bayaran menggunakan Nombor Rujukan Cukai / Nombor Pengenalan Cukai (Tax Identification Number - TIN) ATAU Nombor Bil / Payment Reference Number (PRN) – kedua-dua maklumat boleh diterima oleh pusat bayaran untuk memproses bayaran cukai berikut:

*Payment using Tax Reference Number / Tax Identification Number (TIN) OR Bill Number are accepted by the payment counters for the following income tax payments:*



Cukai Keuntungan Harta Tanah (CKHT) – Pegangan cukai 3% oleh pemeroleh hartanah di bawah seksyen 21 B Akta CKHT 1976 (Borang CKHT502) - bayaran menggunakan cek/draf bank/tunai  
*Real Property Gains Tax (RPGT) – 3% of assets disposal value withheld by purchaser under section 21B of RPGT 1976 (CKHT 502 Form) – payment through cheque/bank draft/cash*



Cukai Pendapatan Penghibur Awam (Seniman Kembara) - bayaran menggunakan tunai atau draf bank sahaja  
*Income Tax by Foreign Artists (Public Entertainer) – payment through bank draft/cash only*



Cukai Pegangan - bayaran menggunakan cek/draf bank/tunai  
*Withholding Tax – payment through cheque/bank draft/cash only*





Bayaran Kompaun - bayaran menggunakan tunai/draf bank sahaja  
*Compound Payment – payment through bank draft/cash only*



Bayaran cukai pendapatan menggunakan kad kredit/debit (bagi bayaran cukai pendapatan sahaja)  
- kad keluaran bank dalam Malaysia sahaja, tiada kemudahan ansuran 'ezypay' di terminal kaunter.  
*Income Tax Payment using Credit/Debit Card (payment of income tax only) - cards issued by banks in Malaysia only, without 'ezypay' instalment facility.*



Bayaran cukai menggunakan Wang Tunai / Cek Berpalang, Draf Bank, Kiriman Wang dan Wang Pos; atas nama Ketua Pengarah Hasil Dalam Negeri  
*Tax payment using Cash / Crossed Cheque, Bank Draft, Money Order and Postel Order; in the name of 'Ketua Pengarah Hasil Dalam Negeri'*

Bayaran menggunakan cek boleh dihantar menerusi pos atau kurier kepada \*\*\*  
*Payment by cheque can be sent by post or courier to \*\*\**



#### **Semenanjung Malaysia** *Peninsular Malaysia*

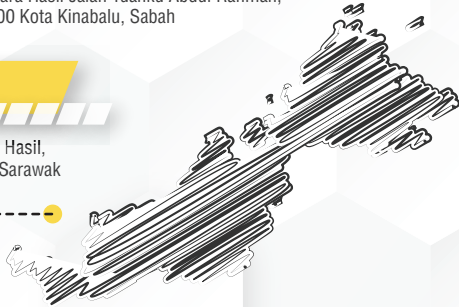
LHDNM Pusat Bayaran Kuala Lumpur,  
Kompleks Bangunan Kerajaan Jalan Tuanku Abdul Halim,  
50600 Kuala Lumpur

#### **Sabah and WP Labuan** *Sabah and WP Labuan*

LHDNM Kota Kinabalu, Tingkat Bawah,  
Menara Hasil Jalan Tuanku Abdul Rahman,  
88600 Kota Kinabalu, Sabah

#### **Sarawak** *Sarawak*

LHDNM Kuching, Tingkat Satu, Menara Hasil,  
No. 1, Jalan Padungan 93100 Kuching Sarawak



\*\*\* Tertakluk kepada jenis bayaran yang masih diterima melalui pos atau kurier sahaja. Rujuk maklumat bayaran di laman web rasmi LHDNM ([www.hasil.gov.my](http://www.hasil.gov.my)) untuk maklumat lanjut.

\*\*\* Subject to the type of payment accepted by post or courier only. Kindly refer to IRBM official website ([www.hasil.gov.my](http://www.hasil.gov.my)) for further information.

| Jenis Type                                                                                                                                                                                     | Borang Form                   | Tarikh Akhir Pembayaran Last Date of Payment                                                                                                        |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| Maklumat Potongan Cukai Bulanan pekerja (Individu- penerima pendapatan Penggajian)<br><i>Monthly Tax Deduction (MTD) (Individuals- Employment income)</i>                                      | e-PCB<br>e-Data PCB<br>e-CP39 | 15hb bulan berikutnya<br><i>15<sup>th</sup> of the following month</i>                                                                              |
| Individu Mempunyai Punca Perniagaan<br><i>Individuals With Business Income</i>                                                                                                                 | CP 500                        | 30hb setiap bulan ansuran (Setiap bulan ganjil bermula Mac)<br><i>30<sup>th</sup> of the month of installment (Every odd month starts in March)</i> |
| Syarikat Berdaftar, Perkongsian Liabiliti Terhad, Badan berkanun dan Persatuan Koperasi<br><i>Registered Companies, Limited Liability Partnerships, Trust Bodies and Cooperative Societies</i> | CP 204                        | 15hb pada setiap bulan ansuran<br><i>15<sup>th</sup> of the following month of installment</i>                                                      |
| Syarikat Petroleum Huluhan<br><i>Upstream Petroleum Company</i>                                                                                                                                | CP 250                        | 15hb pada setiap bulan ansuran<br><i>15<sup>th</sup> of the following month of installment</i>                                                      |

| Jenis Type                                                                                                                                                                                                                 | Borang Form       | Tarikh Akhir Pembayaran Last Date of Payment                                                                                                                   |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Individu Tidak Menjalankan Perniagaan<br><i>Individuals Without Business Income</i>                                                                                                                                        | BE                | 30hb April<br><i>30<sup>th</sup> April</i>                                                                                                                     |
| Individu Menjalankan Perniagaan<br><i>Individuals With Business Income</i>                                                                                                                                                 | B                 | 30hb Jun<br><i>30<sup>th</sup> June</i>                                                                                                                        |
| Syarikat Berdaftar, Perkongsian Liabiliti Terhad, Badan Berkanun, Koperasi, Syarikat Petroleum<br><i>Registered Companies, Limited Liability Partnerships, Trust Bodies and Cooperative Societies, Petroleum Companies</i> | C / CPE / CS / PT | 7 bulan selepas penutupan tempoh perakaunan<br><i>within 7 months from the close of the accounting period or the last day of any allowed extension period.</i> |



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# SEKATAN PERJALANAN STOPPAGE ORDER

Tindakan penguatkuasaan yang dikenakan kepada individu atau pengarah syarikat yang gagal menjelaskan cukai di bawah Seksyen 104 Akta Cukai Pendapatan 1967 atau Seksyen 22 Akta Cukai Keuntungan Harta Tanah 1976.

*Enforcement action is imposed on individuals /company directors who fail to settle their tax under Section 104 of the Income Tax Act (ITA) 1967 or Section 22 of the Real Estate Property Gains Tax (RPGT) Act 1976.*

## Semak Sebelum Keluar Negara Before Leaving the Country

- Pembayar cukai boleh melayari MyTax di pautan <https://mytax.hasil.gov.my/> untuk memastikan status mereka sebelum keluar negara.  
*Taxpayers can access MyTax at the link <https://mytax.hasil.gov.my/> to ascertain their status before leaving the country;*
- Warganegara Malaysia boleh melayari laman web Jabatan Imigresen Malaysia di pautan <https://sspi.imi.gov.my/SSPI/> untuk memastikan sekiranya terdapat Sekatan Perjalanan yang dikenakan kepada mereka.  
*Malaysian citizens can visit the Immigration Department of Malaysia website via <https://sspi.imi.gov.my/SSPI/> to ascertain if there is a Stoppage Order imposed on them.*

## Tindakan yang Perlu Diambil Sekiranya Disekat? What You Should Do If There Is a Stoppage Order?

Anda diminta untuk hadir ke pejabat HASiL yang berdekatan atau hubungi nombor telefon berikut untuk membuat semakan tunggakan cukai, menjelaskan tunggakan dan membuat permohonan keluar negara.

*You may appeal to the nearest HASiL office or contact the following telephone numbers for assistance to check the amount of arrears and pay the outstanding balance and apply for travel abroad application.*

| Talian<br>Contact Us At                                           | Nombor Telefon<br>Telephone Numbers                                                                                                                                                 | Waktu Pejabat<br>Office Hours                                                      |
|-------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|
| Pegawai<br>Perhubungan Awam<br>Negeri<br>Customer Care<br>Officer | Pegawai Perhubungan Awam  <br>Lembaga Hasil Dalam Negeri Malaysia<br>(dicadangkan kod QR)<br>Customer Care Officer  <br>Inland Revenue Board of Malaysia<br>(suggested for QR code) | Ahad – Jumaat*<br>8.00 pagi – 5.00 petang<br>Sunday – Friday*<br>8.00 am – 5.00 pm |
| HASIL Care Line                                                   | 03-8911 1000                                                                                                                                                                        | Isnin – Jumaat<br>9.00 pagi – 5.00 petang<br>Monday – Friday<br>9.00 am – 5.00 pm  |
| HASIL Recovery Call<br>Center (HRCC)                              | 03-8751 1000                                                                                                                                                                        |                                                                                    |

\*Mengikut hari bekerja negeri yang berkenaan  
*\*According to the working days of the State concerned*

- Kemukakan resit / bukti bayaran kepada pejabat HASiL yang berdekatan sama ada secara kediri atau kepada Pegawai Perhubungan Awam Negeri.  
*Submit the receipt / proof of payment to the nearest HASiL office that handles your tax file.*

## Kaedah Bayaran Payment Method

### Melalui ByrHASiL

#### ByrHASiL

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

-  Perbankan Internet (FPX)  
*Internet Banking (FPX)*
-  Kad Kredit (Visa, MasterCard & American Express)  
*Credit Card (Visa, MasterCard & American Express)*  
(tertakluk kepada terma dan syarat)  
(subject to terms and conditions)

### Kaedah Pembayaran Lain

#### Other Payment Methods

<https://www.hasil.gov.my/individu/kitaran-cukai-individu/bayaran/kaedah-pembayaran/>

-  Kaunter Bank (terpilih), ATM, CDM (bank terpilih)  
*Bank Counters (Selected), ATM, CDM (selected banks)*
-  Pejabat Pos Malaysia  
*Pos Office Counter*

\*Untuk maklumat lanjut, sila layari laman rasmi HASiL di [www.hasil.gov.my](http://www.hasil.gov.my)

\*For more information, please visit HASiL's official website at [www.hasil.gov.my](http://www.hasil.gov.my)

## Maklumat Bayaran Payment Information

**1** Lengkapkan nombor rujukan cukai atau nombor pendaftaran syarikat bagi syarikat atau nombor kad pengenalan baharu atau pasport bagi individu;  
*Complete the tax file number or company registration number for company or the new identity card or passport number for the individual;*

**2** Lengkapkan Kod dan Jenis bayaran, pilih  
*Complete the Code and Payment Type, select*

-  084 / 095 (Bayaran Cukai Pendapatan-Individu),  
*084 / 095 (Individual Income Tax Payment),*
-  086 (Bayaran Cukai Pendapatan Syarikat),  
*086 (Company Income Tax Payment),*
-  090 (Bayaran Cukai Keuntungan Harta Tanah).  
*090 (Real Property Gain Tax Payment)*

**3** Lengkapkan tahun taksiran tunggakan cukai;  
*Complete the assessment year of tax arrears;*

**4** Bilangan ansuran : 99;  
*Number of installments: 99;*

**5** Pastikan nombor bil yang digunakan adalah tepat semasa membuat bayaran.  
*Make sure the bill number used is correct when making payment.*

## Jenis Permohonan *Type of Application*

### Pembatalan *Cancellation*



- Menjelaskan amaun sepenuhnya mengikut sijil atau perakuan yang dikeluarkan;  
*Clarifying the amount in full according to the certificate issued;*
- Dapatkan surat kelulusan sebelum keluar negara.  
*Get an approval letter before leaving the country.*

### Pelepasan Sementara *Temporary Release*



- Bayaran sekurang-kurangnya 50% daripada sijil atau perakuan yang dikeluarkan dan membuat aturan bayaran ansuran untuk baki tunggakan cukai;  
*Payment of at least 50% of the issued certificate and make installment payment arrangements for the remaining tax arrears;*
- Sila patuhi aturan bayaran ansuran yang telah dipersetujui dengan pihak HASiL;  
*Please adhere to the installment payment rules that have been agreed upon with the HASiL;*
- Hadir atau hubungi Pejabat HASiL yang berdekatan sekurang-kurangnya lima (5) hari sebelum tarikh perjalanan ke luar negara;  
*Attend or contact the nearest HASiL offices at least five (5) days before the date of travel abroad;*
- Kemukakan surat atau e-mel permohonan dengan menyatakan maklumat destinasi, tujuan dan tempoh ke luar negara;  
*Submit a letter or email of application stating the destination information, purpose and period abroad;*
- Dapatkan surat kelulusan sebelum keluar negara;  
*Get an approval letter before leaving the country;*
- Permohonan baharu boleh dibuat jika tempoh kelulusan pelepasan telah tamat.  
*A new application can be made if the release approval period has expired.*



# HASiL LIVE CHAT

HASiL Live Chat merupakan salah satu perkhidmatan khidmat pelanggan LHDNM yang telah dilancarkan pada 1 November 2019.

*HASiL Live Chat is one of the services offered by LHDNM Customer Service that was launched on November 1, 2019.*

Demi meningkatkan mutu dan kualiti penyampaian perkhidmatan LHDNM agar lebih pantas dan efisien.

*In order to improve the quality of LHDNM service delivery to be faster and efficiently.*

Melibatkan isu dan pertanyaan berkaitan cukai pendapatan, duti setem, CKHT dan semua perkhidmatan di bawah kendalian LHDNM.

*Involves issues and inquiries related to income tax, stamp duty, RPGT and all services under LHDNM.*



## Ciri-Ciri | Features

Boleh dicapai di mana-mana kawasan yang mempunyai capaian internet.

*Can be reached in any area with internet access.*

Pengguna perlu memasukkan butiran peribadi sebelum dibenarkan untuk berhubung dengan pegawai.

*Users need to enter personal details before being allowed to communicate with officers.*

Pengguna boleh memuat naik dokumen rujukan semasa sesi perbualan.

*Users can upload reference documents during a conversation session.*



## Capaian | Access

Boleh dicapai melalui laman web rasmi LHDNM di [www.hasil.gov.my](http://www.hasil.gov.my)

*Can be accessed through the LHDNM's official website at [www.hasil.gov.my](http://www.hasil.gov.my)*



## Waktu Operasi | Operation Hours

9.00 pagi sehingga 5.00 petang.

*9.00 am to 5.00 pm.*

# HASIL KNOWLEDGE CENTRE (HKC)

HKC merupakan satu sistem interaktif secara atas talian yang membantu pelanggan untuk mendapatkan maklumat secara segera dan pantas.

*HKC is an online interactive system that helps users to get information immediately and quickly.*

HKC tersedia dalam dwibahasa, iaitu Bahasa Malaysia dan Bahasa Inggeris.

*HKC is available in bilingual, which is Bahasa Malaysia and English.*

## Fungsi HKC | HKC Function



HKC akan menjana jawapan yang berkaitan dengan kata kunci yang dimasukkan oleh pelanggan ke ruangan yang disediakan. Pelanggan dapat memilih pautan yang berkaitan bagi memperoleh maklumat lanjut.

*HKC will generate answers related to the keywords entered by the users into the space provided. Users can select the relevant link to obtain more information.*

Bagi memudahkan kelancaran, pengguna perlu mempunyai capaian internet.

*To facilitate smoothness, users need to have internet access.*



## Capaian | Access

HKC dapat diakses 24 jam melalui portal rasmi LHDNM di [www.hasil.gov.my](http://www.hasil.gov.my) yang terletak di ruangan kanan portal berbentuk "Tanya@HKC".

*HKC can be accessed 24 hours through the IRBM's official portal at [www.hasil.gov.my](http://www.hasil.gov.my) which is located at the right column of the portal in the form of "Tanya@HKC".*

# AMBANG JUMLAH PENDAPATAN INDIVIDU TIDAK DIKENAKAN CUKAI PENDAPATAN BAGI TAHUN TAKSIRAN 2022

**INCOME THRESHOLD NOT SUBJECT TO TAX FOR YEAR OF ASSESSMENT 2022**



## Diri Sendiri/ Bujang Self/Single

RM 37,333  
setahun/annually  
RM 3,111  
sebulan/monthly

## Taksiran Berasingan Separate Assessment



### BERKAHWIN + 1 ANAK MARRIED + 1 CHILD

RM 39,333  
setahun/annually  
RM 3,278  
sebulan/monthly

### BERKAHWIN + 2 ANAK MARRIED + 2 CHILDREN

RM 41,333  
setahun/annually  
RM 3,444  
sebulan/monthly



## Taksiran Bersama Joint Assessment



### BERKAHWIN + 0 ANAK MARRIED + 0 CHILD

RM 48,000  
setahun/annually  
RM 4,000  
sebulan/monthly

### BERKAHWIN + 1 ANAK MARRIED + 1 CHILD

RM 50,000  
setahun/annually  
RM 4,167  
sebulan/monthly

### BERKAHWIN + 2 ANAK MARRIED + 2 CHILDREN

RM 52,000  
setahun/annually  
RM 4,333  
sebulan/monthly

## Rebat Cukai / Tax Rebate

INDIVIDU DENGAN PENDAPATAN BERKUKAI TIDAK MELEBIHI RM 35,000 DIBERIKAN REBAT SENDIRI (RM 400) BAGI TAKSIRAN DIRI SENDIRI / BUJANG DAN TAKSIRAN BERASINGAN, ATAU REBAT SENDIRI (RM 400) DAN REBAT SUAMI / ISTERI (RM 400) BAGI PILIHAN TAKSIRAN BERSAMA

INDIVIDUAL WITH TAXABLE INCOME NOT EXCEEDING RM 35,000 WILL BE GIVEN REBATE (RM 400) FOR SELF-ASSESSMENT / SINGLE AND SEPARATE ASSESSMENT, OR REBATE (RM 400) AND HUSBAND / WIFE REBATE (RM 400) FOR JOINT ASSESSMENT OPTIONS

JABATAN KHIDMAT KORPORAT



CORPORATE SERVICES DEPARTMENT

Untuk maklumat lanjut, sila layari [www.hasil.gov.my](http://www.hasil.gov.my)  
For further information, please visit [www.hasil.gov.my](http://www.hasil.gov.my)

**Penafian:** Risalah ini diterbitkan untuk maklumat am sahaja. Ia tidak mengandungi nasihat muktamad atau lengkap mengenai sesuatu tajuk tersebut dan tidak seharusnya digunakan sebagai rujukan perundangan

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# KADAR CUKAI KEUNTUNGAN HARTA TANAH (CKHT)

## REAL PROPERTY GAINS TAX (RPGT) RATES



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for details

| TEMPOH<br>PELUPUSAN<br>DISPOSAL<br>PERIOD                                                 | KADAR CUKAI (%)<br>RATE (%) |                             |                             |                             |                             | MULAI<br>1.1.2022<br>W.E.F.<br>1.1.2022 |
|-------------------------------------------------------------------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------------------|
|                                                                                           | 1.1.2010<br>-<br>31.12.2011 | 1.1.2012<br>-<br>31.12.2012 | 1.1.2013<br>-<br>31.12.2013 | 1.1.2014<br>-<br>31.12.2018 | 1.1.2019<br>-<br>31.12.2021 |                                         |
| Dalam tempoh<br>2 tahun<br><i>Within two<br/>years</i>                                    | 5                           | 10                          | 15                          | 30                          | 30                          | 30                                      |
| Dalam tahun<br>ke-3<br><i>In the third<br/>year</i>                                       | 5                           | 5                           | 10                          | 30                          | 30                          | 30                                      |
| Dalam tahun<br>ke-4<br><i>In the fourth<br/>year</i>                                      | 5                           | 5                           | 10                          | 20                          | 20                          | 20                                      |
| Dalam tahun<br>ke-5<br><i>In the fifth year</i>                                           | 5                           | 5                           | 10                          | 15                          | 15                          | 15                                      |
| Dalam tahun<br>ke-6 atau<br>seterusnya<br><i>In the sixth<br/>year and<br/>thereafter</i> | 5*                          | 5**                         | 5***                        | 0                           | 5                           | Tiada<br>Nil                            |



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# KADAR CUKAI PENDAPATAN INDIVIDU TAHUN TAKSIRAN 2022

## INDIVIDUAL INCOME TAX RATES ASSESSMENT YEAR 2022



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| KATEGORI<br>CATEGORY | BANJARAN<br>PENDAPATAN<br>BERCUKAI (RM)<br>CHARGEABLE<br>INCOME (RM) | PENGIRAAN (RM)<br>CALCULATION (RM)                                            | KADAR (%)<br>RATE (%) | CUKAI (RM)<br>TAX (RM) |
|----------------------|----------------------------------------------------------------------|-------------------------------------------------------------------------------|-----------------------|------------------------|
| A                    | 0 - 5,000                                                            | 5,000 pertama<br>On the first 5,000                                           | 0                     | 0                      |
| B                    | 5,001 - 20,000                                                       | 5,000 pertama<br>15,000 berikutnya<br>On the first 5,000<br>Next 15,000       | 1                     | 0<br>150               |
| C                    | 20,001 - 35,000                                                      | 20,000 pertama<br>15,000 berikutnya<br>On the first 20,000<br>Next 15,000     | 3                     | 150<br>450             |
| D                    | 35,001 - 50,000                                                      | 35,000 pertama<br>15,000 berikutnya<br>On the first 35,000<br>Next 15,000     | 8                     | 600<br>1,200           |
| E                    | 50,001 - 70,000                                                      | 50,000 pertama<br>20,000 berikutnya<br>On the first 50,000<br>Next 20,000     | 13                    | 1,800<br>2,600         |
| F                    | 70,001 - 100,000                                                     | 70,000 pertama<br>30,000 berikutnya<br>On the first 70,000<br>Next 30,000     | 21                    | 4,400<br>6,300         |
| G                    | 100,001 - 250,000                                                    | 100,000 pertama<br>150,000 berikutnya<br>On the first 100,000<br>Next 150,000 | 24                    | 10,700<br>36,000       |
| H                    | 250,001 - 400,000                                                    | 250,000 pertama<br>150,000 berikutnya<br>On the first 250,000<br>Next 150,000 | 24.5                  | 46,700<br>36,750       |
| I                    | 400,001 - 600,000                                                    | 400,000 pertama<br>200,000 berikutnya<br>On the first 400,000<br>Next 200,000 | 25                    | 83,450<br>50,000       |

| KATEGORI<br>CATEGORY | BANJARAN<br>PENDAPATAN<br>BERCUKAI (RM)<br>CHARGEABLE<br>INCOME (RM) | PENGIRAAN (RM)<br>CALCULATION (RM)                                                               | KADAR (%)<br>RATE (%) | CUKAI (RM)<br>TAX (RM) |
|----------------------|----------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|-----------------------|------------------------|
| J                    | 600,001 - 1,000,000                                                  | 600,000 pertama<br>400,000 berikutnya<br><i>On the first 600,000<br/>Next 400,000</i>            | 26                    | 133,450<br>104,000     |
| K                    | 1,000,001 - 2,000,000                                                | 1,000,000 pertama<br>1,000,000 berikutnya<br><i>On the first 1,000,000<br/>Next 1,000,000</i>    | 28                    | 237,450<br>280,000     |
| L                    | Melebihi 2,000,000                                                   | 2,000,000 pertama<br>Setiap ringgit berikutnya<br><i>On the first 2,000,000<br/>Next ringgit</i> | 30                    | 517,450<br>...         |

## KADAR CUKAI SYARIKAT TAHUN TAKSIRAN 2022

### COMPANY TAX RATE YEAR ASSESSMENT 2022



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Syarikat dengan modal berbayar tidak melebihi RM 2.5 juta  
*Company with paid up capital not more than RM 2.5 million*



Syarikat dengan modal berbayar melebihi RM 2.5 juta  
*Company with paid up capital more than RM 2.5 million*

**24%**



## 10

PERKARA YANG ANDA PERLU TAHU  
TENTANG CUKAI PENDAPATAN

## IMPORTANT ITEMS THAT YOU MUST KNOW ABOUT INCOME TAX



01

Saraan bersih bulanan yang dikenakan cukai selepas pemotongan KWSP RM 3,111 (kategori bujang)

*Monthly net income taxable after EPF deduction RM 3,111 (for single assessment)*

02

Dapatkan nombor cukai pendapatan di e-Daftar

*Register your income tax number via e-Daftar (<http://edaftar.hasil.gov.my>)*

03

Apakah yang perlu saya lakukan jika saya layak dikenakan cukai?

*What should I do if my income is taxable?*

- Daftar no. cukai pendapatan  
*Register income tax number*
- Bayar tunggakan cukai  
*Pay any tax arrears*
- Hantar dan lapor pendapatan  
*Submit and declare income*
- Simpan dokumen dengan lengkap dan teratur  
*Keep proper tax documents*

04

Terdapat 21 pelepasan cukai yang layak dituntut oleh pembayar cukai

*There are 21 tax reliefs that can be claimed by a taxpayer*

05

Perbezaan rebat dan pelepasan cukai

*Differences between tax rebate and tax relief*

- Rebat Cukai : potongan ke atas cukai pendapatan kena bayar

*Tax rebate : deducted from actual taxed amount*

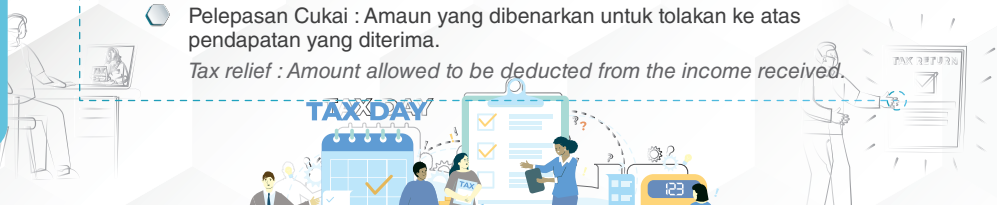
**contoh***Example*

Rebat Cukai : Individu yang mempunyai pendapatan bercukai RM 35,000 layak menuntut rebat (RM 400).

*Tax rebate : Individuals who have taxable income of RM 35,000 are eligible to claim a rebate of (RM 400).*

- Pelepasan Cukai : Amaun yang dibenarkan untuk tolakan ke atas pendapatan yang diterima.

*Tax relief : Amount allowed to be deducted from the income received.*



06

Apakah itu Potongan Cukai Bulanan (PCB)?

*What is Monthly Tax Deduction (MTD)?*

- PCB adalah potongan cukai pendapatan secara bulanan yang dilakukan oleh majikan.

*MTD is an income tax deduction on a monthly basis by the employer.*

- Membantu untuk mengurangkan beban membayar cukai sekali gus.

*Helps to reduce the burden of paying taxes at once.*

- Potongan dibuat berdasarkan jumlah saran bersih bulanan pembayar cukai.

*Deductions are made based on the taxpayer's monthly net remuneration amount.*

- Ditolak daripada gaji bulanan yang diterima oleh pembayar cukai yang layak.

*Deducted from the monthly salary received by the eligible taxpayer.*

07

Bagaimanakah cara untuk menghantar Borang Nyata (BN)?

*How to submit Return Form (RF)?*

- e-Filing melalui MyTax

*E-Filing via MyTax*

08

Apakah yang perlu saya lakukan jika ingin log masuk sistem e-Filing?

*What should I do if I want to log in e-Filing system?*

- Perlu dapatkan nombor PIN daripada Borang Maklum balas Pelanggan di portal HASiL

*Must get the PIN number via Customer Feedback Form at HASiL portal*

09

Apakah yang perlu saya lakukan jika terlupa kata laluan e-Filing? Set semula kata laluan melalui:

*What should I do if I forgot my e-Filing password?*

*Reset your password via:*

- E-mel berdaftar HASiL melalui MyTax
- Registered email with HASiL via MyTax*

09

Cara bayaran cukai pendapatan

*Tax payment method*

- ByrHASiL
- ByrHASiL*

- Perbankan internet
- Internet Banking*

- Kad kredit
- Credit card*

- Kaunter bayaran
- Payment counter*

## 5

PERKARA ANDA PERLU TAHU UNTUK  
PERSEDIAAN E-FILINGTHINGS YOU NEED  
TO KNOW FOR  
E-FILING  
PREPARATION**e-Daftar | e-Daftar**

Daftar sebagai pengguna MyTax  
melalui e-Daftar  
*Register as MyTax user via e-Daftar*

01

**Dokumen | Documents**

Kumpulkan semua dokumen yang berkaitan termasuklah  
resit-resit pelepasan cukai untuk memudahkan proses  
pelaporan cukai

*Compile all relevant documents including tax relief  
receipts to ease the tax reporting  
process*

02

**e-Lejar | e-Lejar**

Semak kedudukan cukai terkini melalui e-Lejar  
*Check current tax position via e-Lejar*

03

**ByrHASiL | ByrHASiL**

Bayar cukai melalui ByrHASiL  
*Pay tax using ByrHASiL*

04

www://

**Portal Rasmi HASiL | HASiL Official Portal**

Dapatkan maklumat terkini percukaian melalui portal  
rasmi HASiL di [www.hasil.gov.my](http://www.hasil.gov.my)

*Get the latest information on taxation through HASiL  
official portal at [www.hasil.gov.my](http://www.hasil.gov.my)*

05



Imbas Kod  
QR untuk  
e-Filing



[www.hasil.gov.my](http://www.hasil.gov.my)



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Borang Maklum Balas melalui portal rasmi LHDNM

**JOM KLIK HASIL**

# **e-FILING**

\*\*\* MUDAH | TEPAT | SELAMAT \*\*\*

**Tidak Menjalankan Perniagaan**

**1 Mac 2023 - 30 April 2023**

**Menjalankan Perniagaan**

**1 Jun 2023 - 30 Jun 2023**



Scan  
QR code  
for e-Filing



[www.hasil.gov.my](http://www.hasil.gov.my)



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Feedback form on IRBM official portal

**LET'S CLICK HASIL**

# **e-FILING**

\*\*\* EASY | ACCURATE | SECURE \*\*\*

**Non Business Income**

**1 March 2023 - 30 April 2023**

**Business Income**

**1 June 2023 - 30 June 2023**

# **JANGAN JADI MANGSA** **PENIPUAN KEWANGAN DAN PERCUKAIAN**

## **DON'T BE A VICTIM** **OF FINANCIAL AND TAXATION SCAMS**

### **JANGAN DEDAHKAN MAKLUMAT SULIT**

kewangan dan percukaian kepada  
mereka yang diragui

### **DO NOT DISCLOSE CONFIDENTIAL INFORMATION**

financial and taxation to  
any suspicious parties

### **JANGAN BERI MAKLUM BALAS**

sekiranya menerima sebarang  
panggilan telefon, SMS, emel  
atau surat yang meragukan

### **DO NOT RESPOND** if you received any telephone calls, SMS, e-mails or letter of dubious

### **DAPATKAN PENGESAHAN LHDNM**

melalui Borang maklumbalas  
atau hubungi Hasil Care Line  
di 03-8911 1000

### **GET IRBM'S CONFIRMATION**

via feedback form or call  
Hasil Care Line at 03-8911 1000



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## PENGHARGAAN

Jabatan Khidmat Korporat merakamkan setinggi-tinggi penghargaan kepada panel penulis / editor dan yang terlibat dalam menyumbang kan idea dan tenaga dalam menyediakan **Sepintas e - Buku HASiL 2023** ini. Semoga segala usaha murni ini mendapat ganjaran pahala di sisi Allah SWT serta memberi manfaat dan kebaikan kepada semua.

Disediakan dan diselaraskan oleh **Bahagian Pendidikan Cukai, Jabatan Khidmat Korporat.**

M A L A Y S I A



