



EKONOMI DIGITAL
DIGITAL ECONOMY





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PENGENALAN

Ekonomi Digital merujuk kepada aktiviti ekonomi berdasarkan penggunaan teknologi digital.

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

Individu / Syarikat yang menjalankan perniagaan digital dikenakan cukai pendapatan di Malaysia berdasarkan Akta Cukai Pendapatan 1967.



TANGGUNGJAWAB PENIAGA DIGITAL

1) Daftar nombor fail cukai pendapatan

Pendaftaran boleh dibuat melalui e-daftar di www.hasil.gov.my atau di cawangan HASiL terdekat.

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 (Kaunter, Perbankan Internet dan lain-lain).



DOKUMEN YANG PERLU DISIMPAN SELAMA 7 TAHUN

- 1) Penyata dari gerbang pembayaran (PayPal, ipay88, MOL dan lain-lain)
- 2) Perbelanjaan domestik dan persendirian
- 3) Penyata bank / penyata kewangan lain
- 4) Penyata pendapatan daripada syarikat pengiklanan dalam talian (seperti Nuffang, Google AdSense 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

INTRODUCTION

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

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

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



RESPONSIBILITIES OF THE DIGITAL BUSINESS OWNER

1) Register income tax file number

Registration can be made through e-daftar at www.hasil.gov.my or at the nearest HASiL branch.

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, MOL, etc)
- 2) Domestic and personal expenses
- 3) Bank Statements / other financial statements
- 4) Income statement from advertising company (such as Nuffnang, Google Adsense, etc)
- 5) Sales invoices and purchase records
- 6) Confirmation of sales and purchases via e-mail, etc
- 7) Any forms of written agreement
- 8) Original receipts for each deduction / expenses claimed, etc

CONTOH PERNIAGAAN DIGITAL

BIL	SEKTOR	PENERANGAN	ALIRAN AKTIVITI
1	Peruncitan	Dropship, ejen, stokis dan lain-lain	Mengambil pesanan, pembungkusan, menerima pembayaran dan penghantaran
2	Pengangkutan & Logistik	Servis Penghantaran, Sewa Kereta, Tempahan Tiket dalam talian dan lain-lain	Perkhidmatan, pembayaran, insurans, penghantaran
3	Perkhidmatan Kewangan	Bank, Gerbang Bayaran, Matawang Crypto, Kad Kredit, Kad Debit, Kad Loyalty, Kad Keahlian dan lain-lain	Pengesahan status kewangan, pengeluaran nyata
4	Pembuatan & Pertanian	Cetakan 3D dan lain-lain	Mengambil pesanan, pembungkusan, penerimaan bayaran, penghantaran
5	Pendidikan	Buku elektronik, tutor dalam talian, tutorial 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	Youtube, fotografi (perkhidmatan sebagai jurugambar dan jualan gambar) dan lain-lain	Rekacipta 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, video streaming, audio streaming dan lain-lain	Perkhidmatan & penerimaan bayaran
10	Pengiklanan	Blogger, Instafamous, Youtuber, Facebook Live Streamers	Rekacipta kandungan, muat naik, penerimaan bayaran
11	<i>Crowd Sourcing</i>	Contoh: kicstarter.com	Rekacipta kandungan, muat naik, penerimaan bayaran
12	Jualan Produk Digital	Data, Buku Elektronik, Aplikasi	Rekacipta kandungan, muat naik, penerimaan bayaran
13	Mata Wang Digital	Dagangan / "mining" dalam Mata Wang Digital	Pedagang, Penjual, Miner

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	e.g Poslaju, GDex, Nationwide, Skynet, Online Ticketing, 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	e.g Youtube, 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	Services	Infrastructure and software as services, event management, wedding planner, etc.	Order for services, payment
11	Crowd Sourcing	e.g: kicstarter.com	Content creation, create prototype, uploading, receive fund /payment
12	Selling of Digital Product	Data, ebook, apps	Content creation, uploading, payment
13	Virtual Currency	Trading, mining in digital currency	Trader, Seller, Miner