LHDN
MALAYSIA

INDIVIDU
INDIVIDUAL

LHDN MALAYSIA
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TAHUN TAKSIRAN 2021

PELEPASAN
CUKAI INDIVIDU PEMASTAUTIN

/LHDNM /LHDNMofficial /LHDNM /LhdnTube 03 - 8911 1000

PELEPASAN INDIVIDU

INDIVIDU DAN SAUDARA TANGGUNGAN
RM9,000

INDIVIDU KURANG UPAYA
RM6,000

SUAMI ATAU ISTERI KURANG UPAYA
RM5,000

SUAMI/ISTERI/ALIMONI KEPADA BEKAS ISTERI
RM4,000

YURAN PENGAJIAN DIRI SENDIRI
RM7,000
- TERMASUK KURSUS UPSKILLING ATAU SELF-ENHANCEMENT DALAM APA-APA BIDANG KEMAHIRAN YANG DIIKTIRAF OLEH KETUA PENGARAH PEMBANGUNAN KEMAHIRAN (TERHAD RM1,000)

GAYA HIDUP, PERUBATAN DAN PERALATAN BERKAITAN

PERBELANJAAN MELANCONG DALAM NEGARA
RM1,000
- PENGINAPAN DI PREMIS YANG BERDAFTAR
- BAYARAN MASUK KE PUSAT TARIKAN PELANCONGAN

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

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

PEMBELIAN PERALATAN PENYUSUAN
RM1,000
- PEMBAYAR CUKAI WANITA SAHAJA
- ANAK BERUMUR KURANG 2 TAHUN
- 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 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 DAN VAKSINASI YANG DIBENARKAN (TERHAD RM1,000)

PELEPASAN ANAK

ANAK BERUMUR DI BAWAH 18 TAHUN
RM2,000
- BELUM BERKAHWIN

ANAK KURANG UPAYA
RM6,000

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

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

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

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

CARUMAN DAN SUMBANGAN

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

PERKESO
RM250

SKIM PERSARAAN DAN ANUITI TERTUNDA
RM3,000

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

SSPN (TABUNGAN BERSIH)
RM8,000

KEMASKINI SEHINGGA 22 DISEMBER 2021

LEMBAGA HASIL DALAM NEGERI MALAYSIA

Individu *Individual*

LHDN MALAYSIA
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YEAR OF ASSESSMENT
2021

TAX RELIEF
FOR RESIDENT INDIVIDUAL

/LHDNM /LHDNMofficial /LHDNM /LhdnTube 03 - 8911 1000

PERSONAL DEDUCTIONS

INDIVIDUAL & DEPENDENT RELATIVES
RM9,000

O.K.U

DISABLED INDIVIDUAL
RM6,000

DISABLED HUSBAND/WIFE
RM5,000

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

EDUCATION FEE (SELF)
RM7,000
- INCLUDES UPSKILLING & ENHANCEMENT COURSE. FOR ANY FIELDS RECOGNIZED BY THE DIRECTOR GENERAL OF SKILL DEVELOPMENT
(RESTRICTED RM1,000)

LIFESTYLE, MEDICAL AND EQUIPMENT RELATED

DOMESTIC TRAVEL EXPENSES
RM1,000
- ACCOMMODATION IN REGISTERED PREMISES WITH MOTAC
- FEE ENTRANCE TO TOURIST ATTRACTION CENTRE

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

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

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

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

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

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

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

CHILD RELATED DEDUCTIONS

EACH UNMARRIED CHILD BELOW 18 YEARS OLD
RM2,000

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

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

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
- PERSUING DIPLOMA OR HIGHER QUALIFICATIONS

CONTRIBUTIONS

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

PERKESO
SOCSO
RM250

DEFERRED ANNUITY AND PRIVATE RETIREMENT SCHEME
RM3,000

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

SSPN (NET DEPOSIT)
RM8,000

UPDATED AS AT 22 DECEMBER 2021

LEMBAGA HASIL DALAM NEGERI MALAYSIA

Disclaimer: This leaflet is issued for general information only. It does not contain final advice or complete information pertaining to a particular topic and should not be used as a legal reference.

CUKAI PENDAPATAN DAN ANDA
INCOME TAX AND YOU

TANGGUNGJAWAB ANDA
YOUR RESPONSIBILITY

- **KEMASKINI** 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 (CP500)*
- **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*

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

JENIS PENDAPATAN
TYPES OF INCOME

Perniagaan/Profession ***Business/Profession***	**Sewa** ***Rental***
Penggajian ***Employment***	**Royalti** ***Royalty***
Dividen ***Dividends***	**Premium** ***Premium***
Faedah ***Benefits***	**Pencen** ***Pension***
Diskaun ***Discount***	**Anuiti** ***Annuity***
Lain-lain ***Other profits***	

Individu *Individual*

e-Daftar: permohonan pendaftaran fail cukai individu, syarikat dan majikan
e-Daftar: application for registration of individual, company employer tax files

e-Kemaskini Profil Diri: aplikasi untuk mengemaskini maklumat secara dalam talian
e-Kemaskini Personal Profile: an application to update personal information via online

e-Kemaskini Maklumat Pelepasan: aplikasi untuk mengisi, menyimpan dan praisi tuntutan pelepasan dan rebat yang ingin dituntut dalam e-Borang
e-Kemaskini Relief Information: an application to complete, update and pre-filled the rebate and relief claims in the e-form

MyTax

UNTUK KEGUNAAN INDIVIDU
FOR INDIVIDUAL USE

e-Filing: penghantaran Borang Nyata Cukai Pendapatan
e-Filing: Submission of Income Tax Return Form

ByrHasil: aplikasi elektronik untuk pembayaran cukai pendapatan melalui bank-bank yang dilantik
ByrHasil: electronic application for payment of income tax through appointed banks

Ringkasan Dashboard: Memaparkan ringkasan lejar, maklumat PCD yang diremit oleh majikan, bayaran balik dan status sekatan perjalanan
Dashboard Summary: featuring ledger summaries, MTD information remitted by the employer, refund and travel restriction status

Kalkulator PCB: sistem sokongan untuk mengira PCB
PCB Calculator: support system for calculating MTD

PERMOHONAN NOMBOR PIN BAGI E-FILING

PIN NUMBER APPLICATION FOR E-FILING

Boleh dimohon melalui;
Can be applied through;

1. MyTax
   MyTax
2. Cawangan HASiL
   HASiL Branches
3. Pusat Khidmat Hasil (PKH)
   Revenue Service Centres (PKH)
4. Pusat Transformasi Bandar (UTC)
   Urban Transformation Centres (UTC)

Dokumen yang perlu dikemukakan:
Documents to be submitted:

1. Kad Pengenalan/Pasport pemohon
   Applicant's Identification Card/Passport
2. Borang permohonan Nombor Pin Individu (CP55D)
   Individual Pin Number (CP 55D) Application Form

Permohonan melalui pihak ketiga dibenarkan dengan syarat terdapat kebenaran bertulis daripada pemohon.
Applications through third parties are allowed provided there is written permission from the applicant.

Dokumen yang perlu dikemukakan:
Documents to be submitted:

1. Surat kebenaran bertulis daripada pemohon
   Letter of written permission from the applicant
2. Salinan pengenalan diri pemohon
   Copy of applicant's Identification Card
3. Salinan pengenalan diri wakil
   Copy of representative's Identification Card

TERLUPA KATA LALUAN
FORGOT PASSWORD

https://mytax.hasil.gov.my > Log Masuk > klik Terlupa Kata Laluan > Masukkan No. Pengenalan > Pilih Medium;
https://mytax.hasil.gov.my > Login > click Forgot Password > Enter Identification Number > Select Medium;

1 Emel berdaftar dengan HASiL, Masukkan e-mel berdaftar dengan HASiL
Email registered with HASiL, Enter the e-mail address registered with HASiL

2 Permohonan melalui SMS
Application via SMS

Pengguna sijil digital individu, hantar “HASILEF<jarak>IND<jarak><No Pengenalan>” ke 38888. Contoh : HASILEF IND 111111111111
Individual digital certificate users, send HASILEF>space<IN>space<Identification No.> to 38888. Example HASILEF IND 111111111111

Pengguna sijil digital organisasi, hantar “HASILEF <jarak>OEF<jarak><No Pengenalan>” ke 38888. Contoh : HASILEF OEF 111111111111
Users of the organization’s digital certificate, send “HASILEF>space<OEF>Identification No.<” to 38888. Example HASILEF OEF 111111111111

Setiap SMS maklum balas daripada HASiL akan dikenakan bayaran RM0.50.
Each response SMS from HASiL will be charged RM0.50.

Atau;
Or;

3 Hadir ke cawangan HASiL yang berdekatan
Find your nearest HASiL Branch

KELEBIHAN *ADVANTAGES OF* e-Filing

Jaminan keselamatan Data
Data security

Lebih mudah dan cepat diurus
Easier and faster to manage

Pengesahan penerimaan BNCP
Acknowledgement receipt of ITRF

Pengiraan cukai tepat
Accurate tax calculation

Capaian pada bila-bila masa
Accessible anytime and anywhere

Mempercepatkan proses bayaran balik
Speed up the refund process

Tiada kehilangan borang
No loss of form

PCB SEBAGAI CUKAI MUKTAMAD
MTD AS A FINAL TAX

Pembayar cukai dibenarkan memilih untuk TIDAK menghantar Borang Nyata Cukai Pendapatan (BNCP) secara e-Filing atau manual
Taxpayers are given an option not to submit the income Tax Return Form (ITRF) via e-Filing or manually

Potongan Cukai Bulanan (PCB) sebagai Cukai Muktamad berkuatkuasa 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 only have employment income and MTD deduction can choose not to fill up the ITRF subject to certain terms and conditions.

SYARAT-SYARAT
TERMS

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

KEBAIKAN
Benefits

Take Home Pay pekerja akan bertambah (tidak terlebih potong)
Take home pay for employees will increase (no extra deduction)

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 borang
No issues of late submission of ITRF

Boleh tuntut potongan (pelepasan) dan rebat dalam borang TP1 kepada majikan sekurang-kurangnya 2 tahun sekali
May submit Form TP1 to employer at least twice a year to claim deduction (relief) and rebate

Perhatian
Please Note

Hantar BNCP sebelum tarikh akhir jika tidak memilih PCB Sebagai Cukai Muktamad
Pembayar cukai masih boleh diaudit walaupun memilih PCB Sebagai Cukai Muktamad
If the taxpayer does not want to choose MTD as a Final Tax, form must be submit before the deadline. However, taxpayer can still be audited even they choose MTD as Final Tax

Individu *Individual*

PELEPASAN CUKAI DALAM PENGIRAAN PCB
TAX RELIEFS & REBATE

Pelepasan Cukai & Rebat
Tax Reliefs & Rebate

Jenis Pelepasan ***Types of Relief***	**Had Pelepasan (RM)** ***Limit (RM)***
Individu dan saudara tanggungan *Individual and dependent relatives*	9,000
Individu kelainan upaya *Disabled individual (additional)*	6,000
Suami/isteri/bayaran alimoni kepada bekas pasangan/ isteri tidak bekerja *Husband/wife/payment of alimony to former spouse/wife not working*	4,000
Suami/isteri kelainan upaya *Disabled husband/wife*	3,500
Anak (mengikut kategori) *Children (by category)*	
• Bawah 18 tahun *Under 18 years*	2,000
• 18 tahun dan ke atas (belum berkahwin) *18 years and above (unmarried):*	2,000
▸ Masih belajar sepenuh masa (peringkat A-Level, Sijil, Matrikulasi, persediaan atau pra-ijazah) *Receiving full-time instruction at university, college or other educational establishment in Malaysia* ▸ Masih belajar di Institusi Penggajian Tinggi (peringkat diploma & ke atas) *Studying at Higher Educational institute*	8,000
• Anak kelainan upaya *Disabled child*	6,000
• Anak kelainan upaya yang belajar di Institusi Penggajian Tinggi *Disabled child studying at higher educational institute*	14,000
KWSP *EPF*	4,000
Premium Insurans Nyawa *Premium Life Insurance*	3000
PERKESO *SOSCO*	250

JENIS REBAT *TYPES OF REBATES*	NILAI REBAT *LIMIT*	SYARAT *REMARKS*
Diri *Self*	RM400	Pendapatan bercukai tidak melebihi RM35,000 *Chargeable income does not exceed RM35,000*
Suami/Isteri • Pendapatan bercukai yang tidak melebihi RM35,000 dan telah dibenarkan pelepasan suami/isteri sebanyak RM4,000 *Husband/Wife* • *Chargeable income does not exceed RM35,000 and where he/she has been allowed a deduction of RM4,000 for the spouse*	RM400	Pendapatan bercukai tidak melebihi RM35,000 dan suami/isteri tiada pendapatan/tiada jumlah pendapatan *Chargeable income does not exceed RM35,000 and husband/wife has no income/no total income*
Zakat/Fitrah *Zakat/Fitrah*	Terhad sehingga jumlah cukai dikenakan *Limited to total tax charged*	Zakat dibayar dalam tahun kalendar *Zakat paid in calendar year*

LAIN-LAIN PELEPASAN 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)

Pelepasan dan Rebat Cukai
Tax Reliefs & rebate calculated In MTD Computation:

Jenis Pelepasan *Types of Relief*	T/T 2020 Had Pelepasan *Limit* (RM)	T/T 2021 Had Pelepasan *Limit* (RM)
Perbelanjaan rawatan perubatan, keperluan khas dan penjaga untuk ibu bapa (keadaan kesihatan disahkan oleh pengamal perubatan) *Medical treatment, special needs and carer expenses for parents (Medical condition certified by medical practitioner)*	5,000	8,000
ATAU *or*		
Pelepasan IBU *Restricted to only one MOTHER*	1,500	-
Pelepasan BAPA *Restricted to only one FATHER* - tertakluk kepada kriteria seksyen 46 (1)(0) ACP1967 *- subject to criteria of Section 46 (1) (0) ITA 1967* (Hanya layak dituntut sekiranya tidak menuntut pelepasan perubatan, keperluan khas dan penjaga untuk ibu bapa dalam tahun taksiran yang sama) *(Only eligible to claim if not claiming medical relief, special needs and carer expenses for parents in the same year of assessment)*	1,500	-

<table>
<tr><th rowspan="2">Jenis Pelepasan
Types of Relief</th><th>T/T 2020</th><th>T/T 2021</th></tr>
<tr><th>Had Pelepasan
Limit
(RM)</th><th>Had Pelepasan
Limit
(RM)</th></tr>
<tr><td>Peralatan sokongan asas untuk kegunaan sendiri, suami/isteri, anak atau ibu bapa yang kurang upaya
Basic supporting equipment for disabled self, spouse, child and parent</td><td>6,000</td><td>6,000</td></tr>
<tr><td>Yuran pendidikan (sendiri)
Education fees (self)</td><td>7,000</td><td>7,000</td></tr>
<tr><td>• Belanja perubatan penyakit serius untuk diri sendiri, suami/isteri atau anak
Medical expenses for serious diseases for self, spouse or child
• Rawatan kesuburan ke atas diri sendiri atau suami/isteri
Medical expenses for fertility treatment for self or spouse</td><td rowspan="2">6,000</td><td rowspan="3">8,000</td></tr>
<tr><td>Pemeriksaan perubatan penuh ke atas diri sendiri, suami/isteri atau anak
Complete medical examination for self, spouse or child

Tahun Taksiran 2020 terhad kepada RM500
Year of Assessment 2020 restricted to RM500

Tahun Taksiran 2021 terhad kepada RM1,000
Year of Assessment 2021 restricted to RM1,000</td></tr>
<tr><td>*Tambahan mulai TT 2021
Additional for YA 2021
• Pemvaksinan ke atas diri sendiri, suami/isteri atau anak (Terhad RM1,000)
Vaccination expenses which qualified for deduction for self, spouse or child (Restricted to RM1,000)</td><td>Tiada</td></tr>
</table>

Jenis Pelepasan *Types of Relief*	T/T 2020 Had Pelepasan *Limit* (RM)	T/T 2021 Had Pelepasan *Limit* (RM)
Gaya Hidup ***Lifestyle*** • Pembelian bahan bacaan *Purchase of reading material* • Pembelian komputer peribadi, telefon pintar/tablet *Purchase of personal computer, smartphone/ tablet* • Pembelian peralatan sukan untuk aktiviti sukan (mengikut Akta Pembangunan Sukan 1997) & bayaran keahlian gimnasium *Purchase of sports equipment include gym membership fees and two wheel bicycle (excluding motorized bicycles)* • Bayaran bil langganan internet (atas nama sendiri) *Payment of monthly bill for internet subscription*	2,500	2,500

Jenis Pelepasan *Types of Relief*	T/T 2020 Had Pelepasan *Limit* (RM)	T/T 2021 Had Pelepasan *Limit* (RM)
Tambahan TT 2021 ***Additional YA 2021*** Gaya hidup – pelepasan tambahan untuk kegunaan/manfaat diri sendiri, suami/isteri atau anak bagi: *Lifestyle – additional relief for self/spouse or child:* (i) Pembelian peralatan sukan untuk aktiviti sukan mengikut Akta Pembangunan Sukan 1997 *Purchase of sports equipment for sports activity defined under the Sports Development Act 1997* (ii) Bayaran sewa atau fi kemasukan ke fasiliti sukan *Payment of rental or entrance fee to any sports facility* (iii) Bayaran fi pendaftaran bagi menyertai pertandingan yang mana penganjur diluluskan dan dilesenkan oleh Pesuruhjaya Sukan di bawah Akta Pembangunan Sukan 1997 *Payment for registration fee for any sports competition where the organizer is approved and licensed by the Commissioner of Sports under the Sports Development Act 1997*		500
Gaya hidup – Pembelian komputer peribadi, telefon pintar atau tablet untuk kegunaan/manfaat diri sendiri, suami/isteri atau anak dan bukan untuk kegunaan perniagaan *Lifestyle – Purchase of personal computer, smartphone or tablet for self, spouse or child not for business use*	2,500	2,500

Jenis Pelepasan *Types of Relief*	T/T 2020 Had Pelepasan *Limit* (RM)	T/T 2021 Had Pelepasan *Limit* (RM)
Pembelian peralatan penyusuan ibu *Purchase of breastfeeding equipment* • Set Pam Susu dan Pek Ais *Breast Pump Kit and Ice Pack* • Bekas Pengumpulan dan Penyimpanan Susu *Breast Milk Collection and Storage* • Set/Beg Penyejuk *Cooler Set/Bags* (Dibenarkan sekali dalam 2 Tahun Taksiran) *(Deduction is allowed once in every 2 years of assesment)*	1,000	1,000
Yuran penghantaran anak yang berumur 6 tahun dan ke bawah ke taman asuhan kanak-kanak/tadika yang berdaftar *Child care fees to a registered child care centre/ kindergarten for a child aged 6 years and below*	3,000	3,000
Tabungan bersih dalam Skim Simpanan Pendidikan Nasional (SSPN) *Net deposit in Skim Simpanan Pendidikan Nasional (SSPN)*	8,000	8,000
Insurans nyawa/Takaful & KWSP *Life Insurance & EPF* Individu BUKAN Penjawat Awam Berpencen *OTHER THAN Pensionable Public Servant category* • Insurans Nyawa/Takaful (Terhad kepada RM3,000) • *Life insurance premium (Restricted to RM3,000)* • Caruman KWSP (Terhad kepada RM4,000) • *Contribution to EPF (Restricted to RM4,000)* Individu Penjawat Awam Berpencen *Pensionable public servant category* • Insurans Nyawa/Takaful (Terhad kepada RM7,000) • *Life insurance premium (Restricted to RM7,000)*	7,000	7,000

Individu *Individual*

Jenis Pelepasan *Types of Relief*	T/T 2020 Had Pelepasan *Limit* (RM)	T/T 2021 Had Pelepasan *Limit* (RM)
Skim persaraan swasta dan anuiti tertangguh yang diluluskan oleh Suruhanjaya Sekuiriti *Deferred Annuity and Private Retirement Scheme (PRS)*	3,000	3,000
Insurans perubatan dan pendidikan (diri sendiri, pasangan dan anak) *Education and medical insurance (self/spouse and child)*	3,000	3,000
Perbelanjaan pelancongan domestik bagi: *Domestic tourism expenditure for:* (i) Bayaran penginapan di premis penginapan yang berdaftar dengan Pesuruhjaya Pelancongan di bawah Akta Industri Pelancongan 1992 *Accommodation fee at accommodation premises registered with the Ministry of Tourism, Arts and Culture Malaysia* (ii) Bayaran fi masuk ke tempat tarikan pelancong *Entrance fees to tourist attraction centres* (iii) Pembelian pakej pelancongan domestik melalui ejen pengembaraan berlesen yang berdaftar dengan Pesuruhjaya Pelancongan di bawah Akta Industri Pelancongan 1992 *Purchase of domestic travel packages through a licensed travel agent registered with the Commissioner of Toursim*	1,000	1,000

PERHATIAN: SIMPAN dokumen dan rekod selama 7 tahun bagi semakan HASiL
***PLEASE NOTE: KEEP** document and records for 7 years for HASiL review*

KADAR CUKAI INDIVIDU UNTUK TAHUN 2021
TAX RATES OF RESIDENT INDIVIDUAL FOR YEAR OF ASSESSMENT 2021

JADUAL CUKAI BAGI INDIVIDU PEMASTAUTIN MULAI TAHUN TAKSIRAN 2021 *TAX SCHEDULE FOR RESIDENT INDIVIDUALS FOR YEAR OF ASSESSMENT 2021*				
KATEGORI *CATEGORY*	BANJARAN PENDAPATAN BERCUKAI *CHARGEABLE INCOME* (a)	PENGIRAAN *CALCULATION* RM (b)	KADAR *RATES* % (c)	CUKAI *TAXES* RM (d)
A	0 - 5,000	5,000 pertama *first*	0	0
B	5,001 - 20,000	5,000 pertama *first* 15,000 berikutnya *next*	1	0 150
C	20,001 - 35,000	20,000 pertama *first* 15,000 berikutnya *next*	3	150 450
D	35,001 - 50,000	35,000 pertama *first* 15,000 berikutnya *next*	8	600 1,200
E	50,001 - 70,000	50,000 pertama *first* 20,000 berikutnya *next*	13	1,800 2,600
F	70,001 - 100,000	70,000 pertama *first* 30,000 berikutnya *next*	21	4,400 6,300
G	100,001 - 250,000	100,000 pertama *first* 150,000 berikutnya *next*	24	10,700 36,000

JADUAL CUKAI BAGI INDIVIDU PEMASTAUTIN MULAI TAHUN TAKSIRAN 2021 *TAX SCHEDULE FOR RESIDENT INDIVIDUALS FOR YEAR OF ASSESSMENT 2021*				
H	250,001 - 400,000	250,000 pertama *first* 150,000 berikutnya *next*	24.5	46,700 36,750
I	400,001 - 600,000	400,000 pertama *first* 200,000 berikutnya *next*	25	83,450 50,000
J	600,001 - 1,000,000	600,000 pertama *first* 400,000 berikutnya *next*	26	133,450 104,000
K	1,000,001 - 2,000,000	1,000,000 pertama *first* 1,000,000 berikutnya *next*	28	237,450 280,000
L	Melebihi *Exceeded* 2,000,000	2,000,000 Setiap ringgit berikutnya *Every subsequent ringgit*	30	517,450

PERHATIAN *PLEASE NOTE*

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

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

Individu *Individual*

PENDAPATAN INDIVIDU BUKAN PEMASTAUTIN
INCOME OF NON-RESIDENT INDIVIDUAL

Taraf Mastautin Individu:
Individual Resident Status:

i. Berdasarkan keberadaan fizikal di Malaysia
Determined by reference to the physical presence in Malaysia

ii. Bukan berdasarkan kewarganegaraan atau kerakyatan
Resident status of an individual for a basis year for a year of assessment is determined by reference to the physical presence of that individual in Malaysia and not based on nationality or Citizenship

iii. Sekurang-kurangnya berada secara fizikal di Malaysia selama 182 hari atau lebih dalam satu tahun kalendar
Presence physically in Malaysia for at least 182 days in a calendar year

*Sila rujuk Seksyen 7, Akta Cukai Pendapatan 1967 dan Ketetapan Umum 11/2017
Subject to Section 7 Income Tax Act 1967 & Public Ruling 11/2017

LAYANAN CUKAI
TAX TREATMENT

Perkara ***Item***	**Bermastautin** ***Resident***	**Tidak bermastautin** ***Non-Resident***
Kadar Cukai *Tax Rates*	Rujuk Jadual Kadar Cukai Individu *Refer Individual Tax Schedule*	30% *30%*
Tuntutan pelepasan/ Rebat Cukai *Personal Relief/Rebates*	Layak *Entitled*	Tidak Layak *Not Entitled*

KADAR CUKAI INDIVIDU BUKAN PEMASTAUTIN
NON RESIDENT INDIVIDUAL TAX RATE

Tahun Taksiran *Year of Assessment*		
2015	**2016 - 2019**	**2020 & 2021**
25%	28%	30%

PERHATIAN *PLEASE NOTE*

Simpan rekod keluar/masuk:
Keep proper list of entering/exiting records:

i. Pengesahan Taraf Mastautin
Confirmation of Resident Status

ii. Surat Penyelesaian Cukai
Tax Clearance Letter

iii. Penghantaran Borang Nyata Cukai Pendapatan
Submission of Income Tax Return Form

PENGHANTARAN BORANG CUKAI PENDAPATAN
SUBMISSION FORM

Jenis Borang *Form Type*	Kategori Pembayar Cukai *Taxpayer Catergory*	Tarikh Akhir Pengemukaan Borang *Form Submission Deadline*
BE	Individu Pemastautin Yang Tidak menjalankan Perniagaan *Resident Individuals Who Does Not Do Business*	30 April
B	Individu Pemastautin yang Menjalankan Perniagaan *Resident Individuals Doing Business*	30 Jun

<table>
<tr><th>Jenis Borang
Form Type</th><th>Kategori Pembayar Cukai
Taxpayer Catergory</th><th>Tarikh Akhir Pengemukaan Borang
Form Submission Deadline</th></tr>
<tr><td>BT</td><td>Individu Pemastautin
(Pekerja Berpengetahuan/Berkepakaran/ Bukan Warganegara memegang Jawatan Utama)
Resident Individuals (Knowledgeable Worker/Expertise/Non-Citizen holdings main position)</td><td rowspan="3">TIDAK Menjalankan Perniagaan:
NOT Doing Business:
30 April

Menjalankan Perniagaan:
Doing Business:
30 Jun</td></tr>
<tr><td>M</td><td>Individu Bukan Pemastautin
Non-Residents Individuals</td></tr>
<tr><td>MT</td><td>Individu Bukan Pemastautin
(Pekerja Berpengetahuan)
Non-Resident Individuals (Knowledgeable Worker)</td></tr>
</table>

TARIKH AKHIR BAYARAN CUKAI
DUE DATE OF TAX PAYMENT

Jenis *Type*	Borang *Form*	Tarikh Akhir Pembayaran *Last Payment Due Date*
Potongan Cukai Bulanan (Individu Punca Penggajian) *Monthly Tax Deduction (Individual Income)*	CP39	15hb berikutnya *15th the following month*
Individu Punca Perniagaan *Individual Business Income*	CP500	30hb setiap 2 bulan *30th every 2 months*

SEKATAN PERJALANAN
STOPPAGE ORDER

i. Dikenakan kepada individu/pengarah syarikat
Applicable to individuals/company directors
ii. Gagal menjelaskan tunggakan cukai
Fail to settle tax arrears

TINDAKAN SEKIRANYA DISEKAT?
WHAT YOU SHOULD DO?

Sila hubungi talian di bawah untuk bantuan semakan jumlah tunggakan cukai
Please contact the following telephone number for assistance to check your outstanding tax

Talian *Contact*	Nombor Telefon *Telephone Number*	Waktu Perkhidmatan *Operating Hours*
Ibu Pejabat *Headquarters*	03-83138888 samb 21539/ 21543/21550/21490/21884	Isnin – Jumaat 8.00 pagi – 5.00 petang *Monday – Friday* *8.00 am – 5.00 pm*
HASiL Care Line *HASiL Care Line*	03-8911 1000	Isnin – Jumaat 9.00 pagi – 5.00 petang *Monday – Friday* *9.00 am – 5.00 pm*
HASiL Recovery Call Center *HASiL Recovery Call Center*	03-8751 1000	Isnin – Jumaat 8.30 pagi – 5.00 petang *Monday – Friday* *8.30 am – 5.00 pm*

PERHATIAN *PLEASE NOTE*

Sebelum keluar negara, sila semak status anda di MyTax atau http://sspi.imi.gov.my. Bayar tunggakan cukai dan KEMUKAKAN bukti pembayaran kepada cawangan HASiL yang mengendalikan fail cukai anda

Before leaving the country, please check your status at MyTax or http://sspi.imi.gov.my. *Pay your outstanding balance and SUBMIT proof of payment to HASiL Branch which handle your tax file*

PENDAPATAN PERNIAGAAN INDIVIDU DAN PERKONGSIAN
INDIVIDUAL BUSINESS AND PARTNERSHIP INCOME

Keuntungan yang diperolehi 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 the authorities)

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

Perniagaan terdiri daripada
Business includes

Milikan Tunggal/ Bekerja Sendiri
Sole Proprietorship/ Self Employed

Perkongsian
Partnership

Antara Contoh Perniagaan ***Example Of Business***	
Perniagaan runcit *Retail Business*	Perniagaan jualan langsung *Direct Selling*
Perniagaan gerai/pasar malam *Hawker/Night Market*	Perniagaan Pertanian dan Penternakan *Agricultural and Livestock Business*
Perniagaan melalui internet (Ekonomi Digital) *Online Business (Digital Economy)*	Bidang Penulisan/Blogger/Youtuber *Writer/Youtuber/Bloggers*

Bidang lakonan, nyanyian/duta produk/ ulasan produk *Acting/Singing/Product Ambassador Hosting*	Klinik, firma guaman/lain-lain perkhidmatan profesional *Clinic/Legal Firm/Any Other Professional Services*
Komisen/Kelas Tuisyen/Penceramah *Commission/Tuition Class/Speaker*	Pemandu Teksi, Grab *Taxi Driver/Grab*

TANGGUNGJAWAB PENIAGA

RESPONSIBILITIES OF BUSINESS OWNERS

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

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

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

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

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

Patuhi Notis Bayaran Ansuran/Skim Ansuran (CP500)
Comply with Instalment Scheme (CP500)

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

PENDAPATAN KASAR PERNIAGAAN
GROSS INCOME DERIVED FROM BUSINESS

- Penerimaan tunai bagi barang yang dijual/perkhidmatan yang diberikan
  Cash receipts from sale of goods/services provided
- Semua belum terima yang terbit daripada barang-barang yang dijual dan perkhidmatan yang diberikan
  All receivables incurred from sale of goods & services provided
- Penerimaan berupa barangan
  Receipts in kind
- Hutang lapuk perniagaan yang pulih
  Recovery of bad debts
- Pampasan insuran yang diterima berhubung dengan kerugian perniagaan
  Insurance compensation received for business loss
- Pengeluaran/pengambilan stok dagangan untuk kegunaan sendiri
  Withdrawal of business stock for personal use

BAYARAN ANSURAN INDIVIDU (CP500)
INSTALMENT PAYMENT BY INDIVIDUAL (CP500)

Ansuran 6 kali dikeluarkan oleh HASiL
6 instalments issued by HASiL

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

Bayaran mulai Mac
Payment beginning in March

Mohon pindaan sebelum 30 Jun menggunakan borang CP502
Apply for revised instalment before 30th June using *Form CP502*

PERBELANJAAN PERNIAGAAN
BUSINESS EXPENSES

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

ELAUN MODAL
CAPITAL ALLOWANCE

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

Jenis Elaun *Type of Allowance*	Jenis Aset *Types of Asset*	Kadar (%) *Rate (%)*
Elaun Permulaan ***Initial Allowance***	Semua jenis aset *All types of assets*	20
Elaun Tahunan ***Annual Allowance***	Komputer dan peralatan ICT *Computer and ICT Equipment*	20 [PU(A)156/2018]
	Kenderaan bermotor, jentera berat *Motor vehicles, heavy machinery*	20
	Loji dan jentera *Plant and machinery*	14
	Peralatan pejabat, perabot lengkapan dan lain-lain *Office equipment, furnitures & fittings and others*	10

PERHATIAN *PLEASE TAKE NOTE*

- Tarikh akhir menghantar Borang B&P dan membayar baki cukai kena bayar (jika ada) pada 30 Jun setiap tahun
  Deadline for submission of Form B&P and paying the tax balance (if any) on 30th June every year.
- Rujuk semua penyata & dokumen sokongan semasa pengisian borang
  Refer to all relevant income statements and supporting documents when filling the return form.
- Sila pastikan kod perniagaan diisi dengan betul dalam Borang Nyata (BN). Panduan kod perniagaan boleh diperolehi di www.hasil.gov.my
  Ensure the correct business code is given when filling the Return Form (RF)
- 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.