INDIVIDUAL BUSINESS INCOME

- Gains / profits from carrying on a business, trade , vocation / profession are liable to tax
- Business includes
  - sole proprietorship / Self Employed
  - partnership

INSTALLMENT PAYMENT BY INDIVIDUAL (CP500)

- Payments beginning March
- Each installment must be paid within 30 days
- Apply for revision before 30th June using Form CP502
- 6 Installment payments issued by LHDNM

PLEASE NOTE

- Deadline for submission of Form B, P and payment of tax payable (if any) by 30th June every year.
- Refer to account statement, supporting documents, other income statement and receipts
- Fill in the correct business code when filling the Income Tax Return Form, (ITRF). Business code guideline can be obtained at www.hasil.gov.my
- Business account and supporting documents need not be submitted during the form submission.
- ITRF should be sent even if the accounts show losses.

RESPONSIBILITIES OF BUSINESS OWNER

- Declare any sales / services income, purchase / expenses and balance sheet, inclusive of any deductions and rebates.
- Keep proper documents, records and business account for 7 years for LHDNM audit purpose
- Engage chartered accountants / licensed tax agents in preparing business accounts and managing tax affairs.
- Comply with the Notice of Installment Payment Scheme (CP500)
- Inform in writing if the business is closed / change of partners in partnership

BUSINESS EXPENSES

Allowable

Expenses incurred in the production of business income

Example
- Wages / salaries
- Employee's EPF / SOCSO
- Business insurance (burglary / fire)
- Business premises Rental
- Interest on business loan

Non-Allowable

Domestic and private

Example
- Personal electricity & water supply bill, children's education fees and depreciation

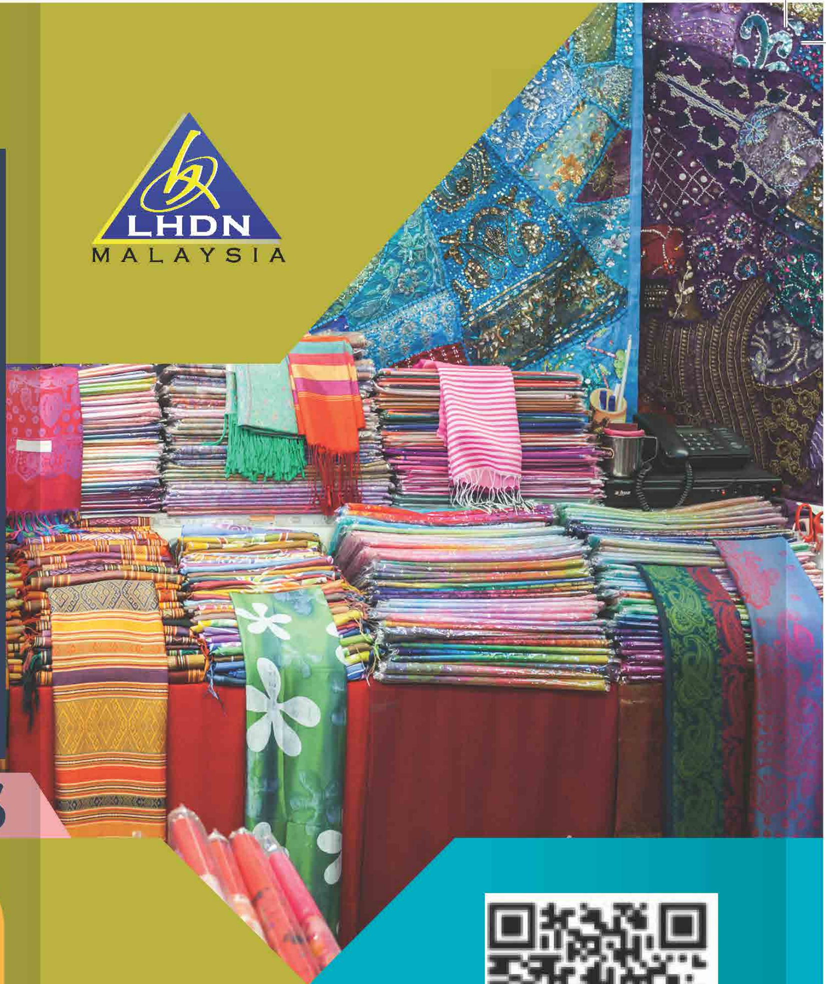
Purchase of personal assets

Example
- Car
- House
- Furniture

CAPITAL ALLOWANCE

Capital allowance on business assets is claimable and shall be deducted against adjusted income

LHDN MALAYSIA



LHDNM/R02/20

PENDAPATAN PERNIAGAAN INDIVIDU

Individual Business Income

PENDAPATAN PERNIAGAAN INDIVIDU

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)

Perniagaan terdiri daripada
- Milikan Tunggal / Bekerja Sendiri
- Perkongsian

BAYARAN ANSURAN INDIVIDU (CP500)

- Bayaran mulai Mac
- Bayar setiap ansuran dalam masa 30 hari
- Mohon pindaan sebelum 30 Jun menggunakan borang CP502
- 6 ansuran dikeluarkan oleh LHDNM

PERHATIAN

- Tarikh akhir menghantar Borang B, P dan membayar baki cukai kena bayar (jika ada) pada 30 Jun setiap tahun
- Rujuk penyata akaun, dokumen sokongan, penyata lain-lain pendapatan dan resit-resit tuntutan semasa pengisian borang
- Sila pastikan kod perniagaan diisi dengan betul dalam Borang Nyata Cukai Pendapatan (BNCP). Panduan kod perniagaan boleh diperolehi di www.hasil.gov.my
- Akaun perniagaan dan dokumen sokongan tidak perlu dihantar semasa penghantaran BNCP
- BNCP perlu dihantar walaupun akaun perniagaan mengalami kerugian.

TANGGUNGJAWAB PENIAGA

- Melaporkan pendapatan jualan / perkhidmatan, belian / perbelanjaan dan kunci kira-kira, termasuk potongan dan rebat
- Menyimpan dokumen, rekod dan akaun perniagaan selama 7 tahun bagi tujuan semakan / audit LHDNM
- Dapatkan khidmat akauntan bertauliah / ejen cukai berlesen untuk menyediakan akaun perniagaan dan menguruskan hal ehwal percukaian
- Patuhi arahan Notis Bayaran Ansuran (CP500)
- Makluman secara bertulis sekiranya perniagaan tamat / pertukaran ahli kongsi

PERBELANJAAN PERNIAGAAN

Dibenarkan

Perbelanjaan yang dilakukan dalam menghasilkan pendapatan perniagaan

Contoh
- Upah / gaji
- KWSP / PERKESO pekerja
- Insuran perniagaan (kecurian / kebakaran)
- Sewa premis perniagaan
- Faedah atas pinjaman perniagaan

Tidak Dibenarkan

Perbelanjaan domestik dan persendirian

Contoh
- Bil elektrik dan bil air rumah kediaman, yuran pendidikan anak dan susutnilai

Perbelanjaan beli aset peribadi

Contoh
- Kereta
- Rumah
- Perabot

ELAUN MODAL

Elaun modal atas aset perniagaan boleh dituntut dan ditolak selepas pengiraan pendapatan larasan

Info lanjut: Imbas kod QR
Futher info: Scan QR Code

www.hasil.gov.my

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