

DIGITAL BUSINESS

Digital Business is a term used to refer to an economy activity based on the use of digital technology.

Any transactions conducted through digital technology including the providing of information, promotion and advertising, marketing, supply / delivery of goods / services, even though payment and delivery relating to such transaction may be conducted offline

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

REQUIRED DOCUMENT TO BE KEPT

Keep documents, records and business account as below for 7 Years

01 Statement from payment gateway (Paypal, ipay88, MOL, etc)

02 Domestic and personal expenses

03 Bank statement

04 Income statement from advertising company (such as Nuffnang, Google Adsense, etc)

05 Sale invoices and purchase records

06 Confirmation of sales and purchases via e-mail, etc

07 Agreement

08 Original receipts for each deduction / expense claimed, etc

RESPONSIBILITIES OF INDIVIDUAL/COMPANY INVOLVES IN DIGITAL BUSINESS

- Every individual/company must have an income tax file number
- Complete and submit Form e-B via e-filing
- If business is a partnership:
 - Complete and submit Form e-P via e-Filing (responsibility of managing partner) and e-B
 - Submit Form e-P without partnership's account
- If partnership cease operation / changes to sole proprietorship / becomes a sendirian berhad company, inform in writing to LHDNM
- Pay tax through ByrHASiL

EXAMPLE OF DIGITAL ACTIVITIES

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, Air Asia, Car Rental, 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	eBook, online tutor, online tutorial etc	
6	Healthcare	Healthcare products	
7	Broadcasting & Media	eg. 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	Advertisement	Blogger, instafamous, insta review	Content creation, uploading, payment
12	Crow Sourcing	Eg. Kickstarter.com	Content creation, create prototype, uploading, receive fund / payment
13	Selling of Digital Product	Data, eBook, apps	Content creation, uploading, payment
14	Cryptocurrencies	Trading in cryptocurrencies	Trader, Seller, Miner

BUSINESS EXPENSES

Allowable	Non-Allowable
Expenses incurred in the production of business income Example: • Wages / salaries • Employee's EPF / SOCSO • Business insurance (burglary) • Business premises rental • Interest on business loan • Domain annual fees • Server rental	Domestic and private expense Example: • Personal electricity & water supply bill, children's education fees and depreciation Purchase of personal assets Example: • Car / house / furniture Business initial expenses • SSM registration • Registration fees of domain name / server

CAPITAL ALLOWANCE

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



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



LHDNM/R05/20

PERNIAGAAN
DIGITAL
Digital Business

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PERNIAGAAN DIGITAL

Perniagaan Digital adalah istilah yang digunakan bagi merujuk kepada aktiviti ekonomi berdasarkan penggunaan teknologi digital

Sebarang transaksi perdagangan yang dijalankan menerusi teknologi digital termasuk aktiviti pemberian maklumat promosi dan pengiklanan, pemasaran, pembekalan / penghantaran barangan/ perkhidmatan, meskipun pembayaran dan penghantaran berkaitan transaksi ini mungkin dijalankan di luar talian

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

DOKUMEN DIPERLUKAN

Dokumen, rekod dan akaun perniagaan perlu disimpan selama 7 tahun

- 01

Penyata dari payment gateway (Paypal, ipay88, MOL, dan lain-lain)
- 02

Perbelanjaan domestik dan persendirian
- 03

Penyata bank/ penyata kewangan lain
- 04

Penyata pendapatan daripada syarikat pengiklanan dalam talian (Nuffnang, Google Adsense, & lain-lain)
- 05

Invois jualan dan rekod belian
- 06

Pengesahan jualan dan belian melalui e-mel, dan lain-lain
- 07

Dokumen perjanjian
- 08

Resit asal bagi setiap pelepasan / belanja yang dituntut, dan lain-lain

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

TANGGUNGJAWAB PENIAGA DIGITAL

- Setiap peniaga digital (individu/syarikat) perlu mempunyai nombor cukai pendapatan
- Melaporkan semua pendapatan yang diterima termasuk perniagaan digital
- Jika perniagaan adalah perkongsian:
 - Isi dan hantar Borang e-P melalui e-Filing (tanggungjawab ahli kongsi utama)
 - Hantar Borang e-P tanpa akaun perkongsian
- Jika perkongsian tamat / ditukar kepada milikan tunggal / syarikat sendirian berhad, maklumkan secara bertulis kepada LHDNM
- Membuat bayaran cukai (ByrHASIL)

CONTOH AKTIVITI PERNIAGAAN DIGITAL

No	Sektor	Penerangan Perniagaan	Aliran Aktiviti
1	Peruncitan	Dropship, 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	Perkhidmatan, pembayaran, insurans, penghantaran
3	Perkhidmatan Kewangan	Bank, Gerbang Bayaran, Matawang Kripto, Kad Kredit, Kad Debit, Loyalty Card, 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, tutorial dalam talian dan lain-lain	
6	Penjagaan Kesihatan	Produk penjagaan kesihatan	Rekacipta kandungan, muat naik, penerimaan bayaran
7	Media & penyiaran	Youtube, fotografi (perkhidmatan sebagai jurugambar dan jualan gambar) dan lain-lain	
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	Perkhidmatan	Perkhidmatan perisian, pengurusan cara, perancangan perkahwinan dan lain-lain	Perkhidmatan & penerimaan bayaran
11	Pengiklanan	Blogger, instafamous, insta review	Rekacipta kandungan, muat naik, penerimaan bayaran
12	Crowd Sourcing	Contoh: kickstarter.com	Rekacipta kandungan, muat naik, penerimaan bayaran
13	Jualan Produk Digital	Data, Buku Elektronik, Aplikasi	Rekacipta kandungan, muat naik, penerimaan bayaran
14	Mata Wang Kripto	Dagangan dalam Mata Wang Kripto	Pedagang, Penjual, Miner

PERBELANJAAN PERNIAGAAN

Dibenarkan	Tidak dibenarkan
Perbelanjaan yang dilakukan dalam menghasilkan pendapatan perniagaan Contoh: - Upah / Gaji - KWSP / PERKESO pekerja - Insurans perniagaan (kecurian / kebakaran) - Sewa premis perniagaan - Faedah atas pinjaman - Bayaran tahunan domain - Bayaran sewaan server	Perbelanjaan domestik dan persendirian Contoh: - Bil elektrik, bil air rumah kediaman, yuran pendidikan anak dan susut nilai Perbelanjaan beli aset peribadi Contoh: - Kereta / Rumah / Perabot - Bayaran permulaan perniagaan - Pendaftaran SSM - Pendaftaran domain name /server

ELAUN MODAL

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



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



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