

ByrHASiL (Online Payment Gateway)

Easy, Fast & Safe

1. Visit <https://byrhasil.hasil.gov.my/>
 - i. Pay through Financial Process Exchange (FPX) method via internet banking portals provided by various commercial bank, or
 - ii. Pay using debit card or credit card : Visa, Mastercard and American Express*
2. Visit the specified URLs shown below for Filling and Payment of Monthly Tax Deduction (MTD) **
 - i. <https://ekls.hasil.gov.my/>
 - ii. <https://ecp39.hasil.gov.my/>

* Subject to terms and conditions

** LHDNM no longer accept payment of Monthly Tax Deduction (MTD) paid by cash or cheque at our payment counter or being send through postal or courier

Payment Services

Income Taxes (Individuals and Companies), Real Property Gains Tax and Monthly Tax Deductions (MTD) can be paid using various methods provided by banks:**

- 1 Bank Counter / Post Office Counter
- 2 Automated Teller Machines (ATM)
- 3 Internet Banking
- 4 Phone Banking
- 5 Mobile Banking
- 6 Cash Deposit Machine
- 7 Cheque Deposit Machine

*** Each Banks provide different payment methods. Payment will be subject to terms and conditions specified by the Banks

Required Particulars Upon Making Payment

- ✓ Income Tax Reference Number
- ✓ Name and MyKad Number
- ✓ Year of Assessment and Installment Number
- ✓ Payment Code (095 / 084 / 090 / 086)
- ✓ Amount of Payment

Disclaimer

This leaflets 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

LHDNM Payment Counter

1. Payment By Cash / Cross Cheque, Bank Draft, Money Order & Postal Order (Payable to Director General of Inland Revenue)

2. Pay at Counter / Send payment through post or courier services to:

Peninsular Malaysia

Kuala Lumpur Payment Centre, Ground Floor, Block 8A Government Building Jalan Tuanku Abdul Halim, 50600 Kuala Lumpur

Sabah and FT Labuan

Kota Kinabalu Branch, Ground Floor, Menara Hasil Jalan Tunku Abdul Rahman, 88600, Kota Kinabalu, Sabah

Sarawak

Kuching Branch, Payment Counter, Level 1 Menara Hasil, No.1 Jalan Padungan 93100 Kuching, Sarawak

Tax Payment Dateline

Estimated Tax Installment

Type	Form	Payment Due Date
Monthly Tax Deduction (MTD) (Individual – Employment Income)	via online	15 th of the every following month
(Individual – Business Source)	CP 500	30 th every 2 months (Begin in March)
Company / Co operative / Limited Liability Partnership	CP 204	15 th of the every following month
Petroleum Company	CP 250	15 th of the every following month

Balance of Tax Payable

Type	Form	Payment Due Date
Individual Non-Business Income	BE	30 th April
Individual Business Income	B	30 th June
Company / Petroleum company / Co operative / Limited Liability Partnership	C / CPE / CS / PT	7 months after accounting period end

PLEASE NOTE

Tax paid through Telegraphic Transfer (TT) must be supported with correct and complete payment details. The required information must be send to LHDNM Payment Centre on the same payment day via facsimile or email to facilitate payment processing. LHDNM will not be responsible if late payment penalty was imposed due to late processing of the payment. Keep receipt and bank notification slip for future reference. All payment receipts/notifications issued by the appointed banks deemed as the official receipts.



BAYARAN CUKAI PENDAPATAN

Income Tax Payment



INDIVIDU
Individual



SYARIKAT
Company



MAJIKAN
Employer

LHDNM/R06/20

ByrHASIL (Online Payment Gateway)

Mudah, Cepat & Selamat

- Layari <https://byrhasil.hasil.gov.my/>
 - Pilih bayaran menerusi FPX di portal perbankan internet bank yang tersenarai, atau
 - Pilih bayaran menerusi kad debit atau kad kredit: Visa, Mastercard atau American Express*
- Layari URL berikut untuk pengisian dan pembayaran Potongan Cukai Bulanan (PCB)** bagi pekerja
 - <https://ekls.hasil.gov.my/>
 - <https://ecp39.hasil.gov.my/>

* tertakluk kepada terma dan syarat

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

Kemudahan Bayaran

Cukai Pendapatan (bagi Individu dan Syarikat), Cukai Keuntungan Harta Tanah dan Potongan Cukai Bulanan (PCB) boleh dibayar menerusi bank dan Pejabat Pos yang dilantik sebagai ejen kutipan menggunakan pelbagai medium***



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

Maklumat yang diperlukan semasa pembayaran

- ✓ Nombor rujukan Fail Cukai Pendapatan
- ✓ Nama dan Nombor Mykad
- ✓ Tahun Taksiran dan Bilangan Ansuran
- ✓ Kod Bayaran (095 / 084 / 090 / 086)
- ✓ Amaun Bayaran

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

Kaunter Bayaran LHDNM

- Bayaran cukai boleh dilakukan menggunakan Tunai / Cek Berpalang, Draf Bank, Kiriman Wang dan Wang Pos (atas nama Ketua Pengarah Hasil Dalam Negeri)
- Bayaran di Kaunter / menerusi kurier kepada:

Semenanjung Malaysia

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

Sabah dan WP Labuan

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

Sarawak

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

Tarikh Akhir Bayaran Cukai

Ansuran Anggaran Cukai

Jenis	Borang	Tarikh Akhir Bayaran
Maklumat Potongan Cukai Bulanan pekerja (Individu penerima pendapatan Penggajian)	atas talian sahaja	15 ^{hb} bulan berikutnya
Individu mempunyai punca Perniagaan	CP 500	30 ^{hb} setiap 2 bulan (bermula bulan Mac)
Syarikat / Koperasi / Perkongsian Liabiliti Terhad	CP 204	15 ^{hb} Bulan berikutnya
Syarikat Petroleum Huluan	CP 250	15 ^{hb} Bulan berikutnya

Baki Cukai Kena Dibayar

Jenis	Borang	Tarikh Akhir Bayaran
Individu Tidak Menjalankan Perniagaan	BE	30 April
Individu Menjalankan Perniagaan	B	30 Jun
Syarikat / Syarikat Petroleum / Koperasi / Perkongsian Liabiliti Terhad	C / CPE / CS / PT	7 bulan selepas tamat tempoh perakaunan

PERHATIAN

Bagi bayaran menerusi Pindahan Telegrafik (TT), pihak pembayar perlu mengemukakan maklumat bayaran cukai yang lengkap dan betul kepada Pusat Bayaran LHDNM Kuala Lumpur. Maklumat perlu dikemuka menerusi faksimili atau emel, pada hari yang sama bayaran dilakukan bagi memudahkan pemprosesan bayaran. LHDNM tidak bertanggungjawab sekiranya denda lewat bayar dikenakan atas kelewatan pemprosesan bayaran akibat gagal mengemukakan maklumat lengkap. 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.



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



www.hasil.gov.my