LHDN
MALAYSIA

SEPINTAS e-BUKU HASiL

HASiL e-BOOK AT A GLANCE

2022

ISI KANDUNGAN
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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

O.K.U
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

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)

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

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

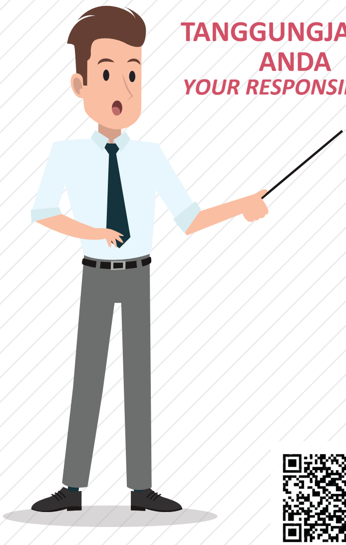
UPDATED AS AT 22 DECEMBER 2021

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.

Individu *Individual*

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

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):*	
▸ 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*	2,000
▸ 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	-

Jenis Pelepasan *Types of Relief*	T/T 2020 Had Pelepasan *Limit* (RM)	T/T 2021 Had Pelepasan *Limit* (RM)
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*	6,000	6,000
Yuran pendidikan (sendiri) *Education fees (self)*	7,000	7,000
• 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*	6,000	8,000
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*		
*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)*	Tiada	

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

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

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)

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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.

TANGGUNGJAWAB MAJIKAN
EMPLOYERS RESPONSIBILITIES

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APAKAH TANGGUNGJAWAB MAJIKAN?
WHAT ARE EMPLOYERS RESPONSIBILITIES?

Daftar - Daftar nombor fail majikan
Register - Employer file number

Hantar - Hantar cukai majikan (Borang e-E)
Submit - Employer return form (Form e-E)

Lapor - pekerja baharu dalam tempoh 30 hari
Declare - New employees

Lapor & Keluarkan - Pendapatan pekerja dalam Penyata Saraan (EA/EC)
Declare & Issue- Income statement of employees (EA/EC)

Kemaskini - Butiran dan alamat pekerja
Update - Employees new detail & address

Potongan dan Remit PCB - Membuat potongan cukai bulanan (PCB) setiap bulan & remit kepada HASiL
Deduct & Remit MTD - Deduct & remit every month

Lapor - Pemberhentian & kematian pekerja semasa dalam perkhidmatan
Declare - employees cessation and death during the services to HASiL

Tahan - Bayaran kepada pekerja sehingga Surat Penyelesaian Cukai dikeluarkan
Hold - employee payments until the Tax Clearance Letter is issued

- **Maklum** - Kepada Pekerja
  Notify - employees to submit:
  - Borang TP1 = Tuntutan potongan dan rebat individu (sekurang-kurangnya 2 kali setahun)
    Form TP1 = Claim of deduction and rebate for individual (at least twice a year)
  - Borang TP3 = Maklumat berkaitan penggajian dengan majikan terdahulu dalam tahun semasa
    Form TP3 = Information regarding previous employment in the current year

APAKAH POTONGAN CUKAI BULANAN (PCB) SEBAGAI CUKAI MUKTAMAD?
WHAT IS MONTHLY TAX DEDUCTION (MTD) FINAL TAX?

Pembayar cukai dibenarkan memilih untuk tidak menghantar Borang Nyata Cukai Pendapatan (BNCP)
Tax payers are given an option not to submit the Income Tax Return Form (ITRF)

APAKAH TANGGUNGJAWAB MAJIKAN TERHADAP PCB SEBAGAI CUKAI MUKTAMAD
WHAT IS EMPLOYER RESPONSIBILITIES FOR MTD FINAL TAX

Majikan perlu membenarkan pekerja menuntut potongan pelepasan dan rebat cukai melalui Borang TP1 sekurang-kurangnya 2 kali setahun
Employers should allowed workers to claim tax deductions and rebates at least twice a year through TP1 form submission

SYARAT-SYARAT PCB SEBAGAI CUKAI MUKTAMAD
MTD TERMS AS FINAL TAX

- Mempunyai satu punca pendapatan penggajian termasuk MBB & NTK
  Having one source of employment income including BIK & VOLA
- Berkhidmat dengan majikan yang sama
  Service with the same employer
- PCB dipotong 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

PERHATIAN *PLEASE NOTE*
Semua perkara di atas jika tidak dipatuhi adalah menjadi kesalahan kepada majikan dan tindakan undang-undang boleh diambil ke atas majikan
If the terms are not complied with is an offence to the employer and legal action may be taken against the employer

APAKAH YANG PERLU MAJIKAN TAHU?
WHAT EMPLOYER SHOULD KNOW?

Potongan Cukai Berjadual (PCB)
Monthly Tax Deduction (MTD)

- Potongan cukai berdasarkan Jadual PCB ke atas saraan pekerja yang layak & diremitkan ke HASiL setiap bulan
  Tax deduction based on the Schedule of MTD on eligible employees remuneration and remittance to HASiL every month

- PCB adalah untuk cukai bagi tahun taksiran semasa
  MTD is calculation for the current year of assessment

Potongan CP38
CP38 Deduction

- Dikeluarkan oleh HASiL kepada majikan sekiranya pekerja mempunyai tunggakan cukai yang gagal dijelaskan
  Issued by HASiL to employer to make deduction for certain months to settle tax payer's outstanding taxes

PERHATIAN *PLEASE NOTE*
Semua pendapatan yang layak dikenakan cukai adalah tertakluk kepada Potongan Cukai Bulanan (PCB). Majikan perlulah memastikan PCB yang dikira dan dipotong daripada saraan pekerja mestilah betul dan tepat
All types of employment remuneration is subject to MTD deduction. Employers need to make sure MTD is accurate and deduction is correct and accurate

APAKAH YANG HARUS DIELAKKAN OLEH MAJIKAN?
WHAT SHOULD BE AVOIDED BY EMPLOYER?

LEWAT REMIT PCB
LATE REMITTANCE OF MTD
Meremitkan bayaran selepas 15hb pada bulan yang berikutnya boleh dikenakan denda
Remitting payment after 15th of the following month will be penalized

GAGAL MEMBUAT POTONGAN PCB
FAILURE TO DEDUCT MTD
Gagal membuat potongan PCB majikan boleh dikenakan tindakan pendakwaan
Failure deducting MTD to HASiL may be liable to prosecution

PCB/CP38 TIDAK REMIT
FAILURE TO REMIT THE DEDUCTED MTD
PCB/CP38 yang dipotong tidak diremitkan ke HASiL merupakan satu kesalahan jenayah
Deducting MTD but failure to remit to HASiL is subject to criminal offence

PCB TERKURANG POTONG
LESS DEDUCTION OF MTD
Majikan boleh dikenakan tindakan pendakwaan jika kurang membuat potongan PCB
Less deduction of MTD employer to be subjected to civil offence

PENGHANTARAN BORANG E SECARA e-FILING
SUBMISSION FORM E VIA e-FILING

Sijil Digital Organisasi
Digital Certificate For Organisation

Diberikan kepada individu yang diberi kuasa. Syarikat hanya boleh melantik seorang individu yang diberi kuasa yang boleh memiliki Sijil Digital Organisasi
Company is allowed to appoint only one authorised individual to manage the Organisation's Digital Certificate

Dokumen yang perlu dikemukakan
The documents required for this applications are:

1. Kad pengenalan/pasport pemohon
   The Identification Card (IC) or passport of the applicant;
2. Borang Permohonan Nombor PIN Organisasi (CP55B)
   e-Filing PIN Number Application Form (CP55B)
   - **Sekiranya borang CP55B ditandatangani oleh individu selain pengarah syarikat sertakan bersama:**
     If form CP55B was signed by an individual other than company's director, please attach:
     - Surat lantikan wakil
       The company's letter of appointment
     - Salinan kad pengenalan pengarah syarikat
       Copy of company director's IC
     - Salinan kad pengenalan pemohon
       Copy of the applicant's IC
     - Borang CP55B
       Form CP55B
3. Salinan Seksyen 58, Akta Syarikat 2016 atau Superform 3 particulars of director/ officer
   A copy of Section 58, Company Act 2016 or Superform 3 Particulars of director/ officer
   - Permohonan melalui pihak ketiga dibenarkan dengan syarat terdapat :
     Applications made through third-parties are also accepted and must include the following documents:
     - Kebenaran bertulis kepada wakil syarikat menggunakan kepala surat syarikat; dan
       A written permission by the company, using company's letterhead; and
     - Semua dokumen seperti di atas
       All the documents stated above

CARA MENGURUS PINDAAN DATA CP8D DAN BORANG e-E
HOW TO RESUBMIT OR MAKE AMENDMENT OF CP8D OR FORM e-E

1. Pindaan Data Penyata CP8D
Amendment of CP8D

- Surat makluman pindaan CP8D (format PDF)
  Cover letter regarding amendment of CP8D (PDF format)
- Lampiran akuan/slip penerimaan e-filing
  Acknowledgement receipt of form e-E
- Sediakan pindaan CP8D mengikut format HASiL
  New CP8D in txt file which comply with HASiL's format
  i. Format boleh diperolehi di Portal Rasmi HASiL www.hasil.gov.my
  The format can be obtained at Portal Rasmi HASiL. www.hasil.gov.my
  ii. Borang > Muat turun borang > Majikan > Format CP8D
  Form > Download form > Employer > Format CP8D

HUBUNGI KAMI : pindaanE&CP8D@hasil.gov.my
CONTACT US : pindaanE&CP8D@hasil.gov.my

2. Pindaan Data Borang E
Amendment of Form E

- Surat makluman pindaan data Borang e-E (format pdf)
  Cover letter regarding amendment of form e-E (PDF format)
- Lampiran akuan/slip penerimaan borang e-E
  Acknowledgement receipt of form e-E
- Lampiran Borang E (meminda bahagian yang berkaitan)
  Attachment of form E (Amend the relevant section)

HUBUNGI KAMI : pindaanE&CP8D@hasil.gov.my
CONTACT US : pindaanE&CP8D@hasil.gov.my

APAKAH BORANG - BORANG YANG BERKAITAN DENGAN MAJIKAN?
WHAT ARE RELATED FORMS TO THE EMPLOYER?

JENIS BORANG *Form type*	**HURAIAN BORANG** ***Form Description***
Borang CP600E ***Form CP600E***	Borang Pendaftaran Fail Cukai Majikan *Employers Income Tax File Registration Form*
Borang E ***Form E***	Borang Cukai Majikan *Employer Form*
Borang CP600B ***Form CP600B***	Borang Pertukaran Alamat *Changes of Address Form*
Borang CP58 ***Form CP58***	Penyata Bayaran Insentif Berbentuk Wang Tunai & Bukan Wang *Statement of Monetary and Non-Monetary Incentive payment to An Agent, Dealer or Distributor*
Borang CP57 ***Form CP57***	Borang Pemberitahuan Kematian Pembayar Cukai *Notification of The Demise of Taxpayer Form*
Borang CP22 ***Form CP22***	Borang pemberitahuan pekerja baru – Pemberitahuan dalam tempoh 30 hari. *Notification of new employee – within 30 days*
Borang CP22A ***Form CP22A***	Permohonan penyelesaian cukai pekerja bagi pekerja swasta. *Bagi kes meninggal dunia – Pemberitahuan dalam tempoh 30 hari. * Lain-lain kes – Pemberitahuan 30 hari sebelum berhenti/ bersara. *Tax Clearance Form for cessation of employment of private sector employees* ** In case of death – notification within 30 days after being informed of death.* ** Other cases-notification 30 days before cessation/retirement of employment.*

JENIS BORANG *Form type*	HURAIAN BORANG ***Form Description***
Borang CP22B ***Form CP22B***	Permohonan penyelesaian cukai pekerja bagi pekerja kerajaan. *Bagi kes meninggal dunia – Pemberitahuan dalam tempoh 30 hari. * Lain-lain kes – Pemberitahuan 30 hari sebelum berhenti/ bersara. *Tax Clearance Form for cessation of employment of public sector employees* ** In case of death – notification within 30 days after being informed of death.* ** Other cases-notification 30 days before cessation/retirement of employment*
Borang CP21 ***Form CP21***	Pemberhentian oleh majikan bagi pekerja yang hendak meninggalkan Malaysia. Pemberitahuan 30 hari sebelum tarikh dijangka meninggalkan Malaysia. *Notification by employer of departure from the country of an employee* *Not less than 30 days before expected date of departure.*
Borang EA ***Form EA***	Penyata Saraan daripada Penggajian – Swasta *Statement of Remuneration from Employment – Private Sector*
Borang EC ***Form EC***	Penyata Saraan daripada Penggajian – Kerajaan *Statement of Remuneration from Employment – Public Sector*
PCB 2 (II) ***PCB 2(II)***	Penyata Bayaran Cukai oleh Majikan *Employers Statement on Payment of Tax*
Borang CP39 ***Form CP39***	Penyata Potongan Cukai Bulanan (PCB) [Saraan Tahun Semasa] *Statement of Monthly Tax Deduction (MTD) [Normal Remuneration]*
Borang PCB TP1 ***Form PCB TP1***	Tuntutan potongan dan rebat individu bagi tujuan Potongan Cukai Bulanan (PCB) *Monthly Tax Deduction (MTD) form regarding claim of deduction and rebate by individual*
Borang PCB TP3 ***Form PCB TP3***	Maklumat berkaitan penggajian dengan majikan-majikan terdahulu dalam tahun semasa bagi tujuan PCB *Form of information related to employment with previous employer*

EZ HASIL UNTUK MAJIKAN
EZ HASIL FOR EMPLOYER

e-Filing *e-Filing*	Penghantaran Borang E(e-E) *Submission form E (e-E)*
e-Data Praisi ***e-Data Praisi***	Sistem untuk majikan memasukkan data pendapatan pekerja ke dalam e-borang *Employee's income data are entered into the e-Form*
ByrHASiL ***ByrHASiL***	Pembayaran cukai pendapatan *Online payment*
e-Daftar ***e-Daftar***	Pendaftaran fail cukai pendapatan untuk pembayar cukai, syarikat dan majikan *Registration for new taxpayer for individual, company and employer*
e-SPC ***e-SPC***	Sistem permohonan surat penyelesaian cukai oleh majikan secara elektronik *Applying Tax Clearance Letter through online*
e-PCB ***e-PCB***	Mengira, membuat potongan & bayaran PCB secara online *For employer without computerised payroll system to calculate and check MTD*
e-Data PCB ***e-Data PCB***	Menyemak format dan memuat naik fail txt CP39 untuk dihantar ke HASiL secara dalam talian *Allows employer to check the CP39 file format and upload the txt file*
e-CP39 ***e-CP39***	Menggantikan penghantaran manual data PCB pekerja setiap bulan dan membuat bayaran secara dalam talian *Replace manual way of submitting employee MTD and make payments via online*
Kalkulator PCB ***PCB Calculator***	Mengira PCB Bulanan *To calculate MTD*

PEKERJA BERSARA ATAU BERHENTI KERJA (TAMAT PERKHIDMATAN)
RETIRE OR CEASE FROM EMPLOYMENT

Apabila seseorang tamat perkhidmatan disebabkan persaraan, tamat kontrak atau ingin berhijrah ke luar negara, majikan perlu memaklumkan kepada Lembaga Hasil Dalam Negeri Malaysia (HASiL) dalam tempoh tiga puluh (30) hari sebelum tamat perkhidmatan.
The employer is responsible to notify HASiL at least thirty (30) days before the employee ceases employment date due to retirement, contract expiration or leaving Malaysia permanently

SURAT PENYELESAIAN CUKAI
TAX CLEARANCE LETTER

Surat Penyelesaian Cukai (SPC) adalah **Surat Pelepasan** yang dikeluarkan kepada pihak majikan bagi memaklumkan tanggungan cukai pekerja bagi membolehkan bayaran gaji terakhir/pampasan/ganjaran dan lain-lain bayaran dapat dibuat.
*The Tax Clearance Letter (SPC) is a **Clearance Letter** issued by HASiL to the employer to inform the employee's tax liability in order to allow for final pay/compensation/ gratuity and other payments to be made.*

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KATEGORI BORANG
FORMS CATEGORY

Borang yang perlu diisi oleh majikan mengikut kategori:
Forms to be filled by employer:

CP22A	CP22B	CP21
Pekerja Sektor Swasta *Private Sector Employee*	Pekerja Sektor Kerajaan *Public Sector Employee*	Pekerja yang akan meninggalkan Malaysia *For Employee Leaving Malaysia*

CARA MEMOHON
HOW TO APPLY

Permohonan SPC boleh dibuat melalui:
The SPC application can be made through:

1. e-SPC

- Hanya dibuat oleh majikan secara dalam talian melalui pautan MyTax > ezHASiL
- *Online application by employer through ezHASiL*

2. Secara manual
Manually

- Pengemukaan borang secara manual ke cawangan HASiL yang mengendalikan fail cukai pendapatan pekerja
- *Submit forms manually to HASiL branch which handles employee's income tax file*

TEMPOH PROSES SPC
SPC PROCESSING PERIOD

- Permohonan SPC akan diproses dalam masa **14 hari bekerja** dari tarikh dokumen lengkap diterima
  *SPC will be issued within **14 working** days from the date of completed documents received*

TANGGUNGJAWAB MAJIKAN
RESPONSIBILITY OF EMPLOYER

- Majikan perlu menahan apa-apa bayaran yang kena dibayar kepada pekerja sehingga SPC dari cawangan penaksiran diterima
  Employer must withhold money payable to the employee until they receive a Tax Clearance Letter from the HASiL.
- Majikan perlu melengkapkan Borang CP21/CP22A/CP22B dan menghantar ke cawangan penaksiran di mana fail pekerja tersebut berada
  Employer must complete the CP21/CP22A/CP22B Form and send it to the branch where the employee's ¬file is located
- Majikan bertanggungjawab membayar semua cukai tertunggak pekerja berkenaan (Seksyen 107(4) Akta Cukai Pendapatan 1967)
  Employer is also responsible for any tax due from the above mentioned employee (Section 107(4) Income Tax Act 1967)

PENCEN
PENSION

Bayaran yang diterima oleh pesara kerana persaraan
Payment received by a pensioner due to retirement

PENCEN YANG DIKENAKAN CUKAI
TAXABLE PENSION

1. **Daripada tabung pencen yang tidak diluluskan**
   Received from unapproved retirement scheme

   - Skim pencen bukan kerajaan perlu mendapat kelulusan HASiL untuk pengecualian cukai atas pencen yang diterima oleh pekerja setelah bersara
     Non-government pension scheme requires prior approval from HASiL for tax exemption on pension received by retired employees

2. **Menerima lebih daripada satu pencen (Akta Cukai Pendapatan 1967, Para 30, Jadual 6)**
   Receiving more than one pension (Income Tax Act 1967, Para 30, Schedule 6)
   - Pengecualian diberikan ke atas amaun pencen yang tertinggi
     Tax exemption is given to the highest amount of pension received

3. **Bersara Pilihan Sebelum Mencapai Umur Persaraan Wajib**
   Retire Before The Compulsory Age Of Retirement

   Pendapatan pesara yang dikenakan cukai
   Taxable income of pensioner

   - Pendapatan perniagaan
     Income from business
   - Pendapatan penggajian
     Income from employment
   - Pendapatan dividen, faedah dan diskaun
     Dividend, interest and discount
   - Pendapatan sewa, royalti dan premium
     Rent, royalty and premium
   - Anuiti dan bayaran berkala yang diterima
     Annuity and other periodical payment
   - Pendapatan lain
     Other income

BERSARA SECARA PILIHAN
OPTIONAL RETIREMENT

Jika pekerja memilih bersara secara pilihan sebelum umur wajib bersara (55 tahun) atau bersara tidak disebabkan keuzuran/sakit, pencen yang diterima adalah dikenakan cukai sehingga mencapai umur 55 tahun
If an employee opts to retire before the compulsory age of 55 or retires not due to ill-health, the pension received is taxable until the age of 55

KELAYAKAN DAN SYARAT PENCEN YANG DIKECUALIKAN CUKAI
TERMS AND CONDITIONS FOR EXEMPTED PENSION

KELAYAKAN ***TERMS***	**SYARAT** ***CONDITIONS***
Capai umur persaraan wajib *Attain the compulsory age of retirement*	55 tahun atau tertakluk kepada undang-undang bertulis *55 years of age or at the compulsory age of retirement under any written law*
Pencen disebabkan keuzuran/sakit *Due to ill-health*	Disahkan oleh Lembaga Perubatan *Approved by Medical Board*
Pencen kecederaan dan cacat anggota *Wound and disability pension*	• Khas untuk pasukan keselamatan *Specially for armed forces* ▸ Alami kecederaan/kecacatan semasa bertugas *Injuries/casualties in service* ▸ Pencen yang diterima oleh balu/tanggungan *Pension received by widow/dependent*
Pencen balu dan anak-anak yatim *Widow's and orphans' pension*	Dibayar oleh mana-mana skim pencen yang diluluskan *Paid under any approved pension schemes*
Pencen-pencen politik *Political pension*	• Capai umur 55 tahun *Attained the age of 55* • Berhenti disebabkan keuzuran *Retired due to ill-health*

GANJARAN/PAMPASAN
GRATUITY/COMPENSATION

	GANJARAN *GRATUITY*	PAMPASAN *COMPENSATION*
Definisi *Definition*	Bayaran yang diterima atas perkhidmatan yang lalu *Payments received for past services*	Bayaran sekaligus yang diterima atas kehilangan pekerjaan *Lump sum payment received for employment loss*
Pengecualian Penuh *Full exemption*	Pengecualian penuh diberikan sekiranya: *Full exemption is granted if:* • Diberhentikan atas faktor kesihatan *Terminated due to health factors* • Diterima atas kematian atau kecederaan *Received upon death or injury* • Mencapai umur 55 tahun atau umur wajib persaraan selepas 10 tahun berkhidmat dengan majikan yang sama *Reaching the age of 55 or mandatory retirement age after 10 years of service with the same employer*	Pengecualian penuh diberikan sekiranya: *Full exemption is granted if:* • Diberhentikan atas faktor kesihatan • *Terminated due to health factors* • Diterima atas faktor kematian dan kecederaan • *Received on factors of death and injury*
Pengecualian Sebahagian *Partial exemption*	Pengecualian sebanyak RM1,000 bagi setiap tahun genap perkhidmatan atas ganjaran: *Exemption of RM1,000 for each completed year of service on remuneration:* • Apabila bersara daripada suatu penggajian *When retiring from an employment* • Atas pemberhentian suatu kontrak penggajian *Upon termination of a contract of employment*	Pengecualian sebanyak RM10,000 bagi setiap tahun genap perkhidmatan *Exemption of RM10,000 for each completed year of service*
Rujukan *References*	Ketetapan Umum No. 9/2016 *Public Ruling No. 9/2016*	Ketetapan Umum No. 1/2012 *Public Ruling No. 1/2012*

PERINGATAN *PLEASE NOTE*

- Pembayar cukai dinasihatkan untuk mengemaskini kedudukan cukai taksiran dengan menghantar Borang Nyata Cukai Pendapatan.
  Taxpayers are advised to update their tax assessment status by submitting the Return Form
- Dokumen sokongan yang lengkap perlu dihantar ke cawangan untuk pemprosesan SPC
  A complete supporting documents need to be sent to the branch for SPC processing
- Pembayar cukai masih perlu menghantar Borang Nyata Cukai Pendapatan untuk tahun-tahun berikutnya sehingga **FAIL CUKAI DITUTUP SECARA KEKAL**
  *Taxpayers are required to submit the Return Forms for subsequent years until the **TAX FILE IS PERMANENTLY CLOSED***
- Permohonan penutupan fail perlu dibuat secara bertulis ke cawangan HASiL yang mengendalikan fail cukai pendapatan dan pastikan tiada baki cukai tertunggak
  Application for file closure must be made in writing to the HASiL branch that handles the income tax file and ensure that there is no outstanding tax balance

CUKAI KORPORAT
CORPORATE TAX

Cukai korporat dikenakan atas syarikat bermastautin (sendirian berhad dan berhad) yang memperolehi pendapatan:
Corporate Tax is charged on a resident company (sendirian berhad and berhad) who receive income:

- Di Malaysia; dan
  In Malaysia; and
- Dari luar Malaysia bagi syarikat insurans, pengangkutan laut/ udara dan perbankan.
  Outside Malaysia, for company carrying out insurance, sea/ air transportation and banking business.

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TANGGUNGJAWAB SYARIKAT
RESPONSIBILITY OF COMPANIES

Perkara *Item*	Syarikat Baharu *New Company*	Syarikat Sedia Ada *Existing Company*	Borang *Form*
ANGGARAN CUKAI ***TAX ESTIMATION***			
Hantar Anggaran ***Submit Estimate***	Dalam masa 3 bulan pertama operasi *Within first 3 months of operations*	30 hari sebelum mula tempoh asas *30 days prior to the commencement of the basis period*	CP204
Mula Bayar ***Payment Due***	Bulan ke-6 tempoh asas *6th month of the basis period*	Bulan ke-2 tempoh asas *2nd month of the basis period*	CP207
Tarikh Bayaran ***Payment Date***	Sebelum/pada 15 haribulan *Before/on the 15th of every month*		CP207
Pindaan Anggaran ***Revise Estimate***	Bulan ke-6 atau ke-9 tempoh asas *In the 6th or 9th month of the basis period*		CP204A

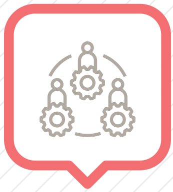
Perkara ***Item***	**Syarikat Baharu** ***New Company***	**Syarikat Sedia Ada** ***Existing Company***	**Borang** ***Form***
Tukar Tarikh Tutup Akaun ***Change in Accounting Period***	Bulan ke-6 tempoh asas *In the 6th month of the basis period*		CP204B
CUKAI SEBENAR ***ACTUAL TAX***			
Hantar Borang Cukai ***Form Submission***	7 bulan selepas tarikh penutupan tempoh perakaunan *7 months after the accounting period ends*		e-C
Tarikh Bayar Baki Cukai (jika ada) ***Payment of Tax Payable Balance Due Date (if any)***	Sebelum/pada hari terakhir penghantaran Borang e-C *Before/on the last day of e-C Form Submission*		CP207

Orang Yang Bertanggungjawab
The Responsible Persons:

Pengarah-pengarah syarikat
Directors of the company

Setiausaha syarikat
Secretary of the company

Pengurus atau pegawai utama
Manager or the principal officer



Sesiapa sahaja yang menjalankan mana-mana fungsi di atas
Anyone who performs any of the above functions

KESALAHAN
OFFENCES

Kegagalan syarikat mematuhi tanggungjawab akan mengakibatkan syarikat tertakluk kepada:
Failure to fulfill the responsibility will result in the company facing charges under:

Kesalahan Jenayah
Criminal Offence
Kegagalan menghantar dan melaporkan pendapatan dalam tempoh yang ditetapkan dan kegagalan melaporkan pendapatan yang sepatutnya (tuntutan palsu) dalam Borang Nyata Cukai Pendapatan
Failure to declare income within the stipulated period and failure to declare the correct amount of income (fictitious claims) in the Income Tax Return Form

Kesalahan Sivil
Civil Offence
Kegagalan membayar cukai pendapatan dalam tempoh yang ditetapkan
Failure to pay income tax within the stipulated time

KADAR CUKAI KORPORAT
CORPORATE TAX RATE

Jenis Syarikat *Type of Company*	Tahun Taksiran *Year of Assessment*				
	2009-2015	2016	2017/2018	**2019**	**2020/2021**
Modal berbayar sehingga RM2.5 juta pada awal tempoh asas *Paid-up Capital up to RM2.5 million at the beginning of the basic period* • Pendapatan bercukai RM500,000 pertama *Chargeable income for the first RM500,000*	20%	19%	18%	**17%**	

Cukai Korporat *Corporate Tax*

Jenis Syarikat *Type of Company*	Tahun Taksiran *Year of Assessment*				
	2009-2015	2016	2017/2018	**2019**	**2020/2021**
• Pendapatan bercukai selebihnya *Tax on the balance of chargeable income*	25%	24%	24%	**24%**	
• Pendapatan bercukai RM600,000 pertama *Chargeable income for the first RM600,000* • Pendapatan bercukai selebihnya *Tax on the balance of chargeable income*					**17%** **24%**
Modal berbayar melebihi RM2.5 juta pada awal tempoh asas *Paid-up capital exceeding RM2.5 million at the beginning of the basis period*	25%	24%	24%	**24%**	**24%**

KEMASKINI MAKLUMAT SYARIKAT
UPDATE YOUR COMPANY'S INFORMATION

Maklumat yang perlu dikemaskini sekiranya terdapat perubahan adalah:
Should there be any changes in information that needs to be updated:

- Alamat surat menyurat/alamat premis perniagaan
  Correspondence address/business registered address
- Nombor telefon untuk dihubungi
  Contact number
- Pertukaran nama syarikat
  Change of company's name
- Maklumat ejen cukai (jika berkenaan)
  Information of tax agent (if applicable)

(Maklumat Pendaftaran bagi Syarikat Baharu)
(Registration Information for New Companies)

(di bawah Nota Perhatian)
(under Important Note)

Perhatian
(Important Notes)

- **Pendaftaran nombor cukai pendapatan syarikat boleh dibuat dalam talian (online) menggunakan aplikasi e-Daftar di pautan http://edaftar.hasil.gov.my; atau secara manual di cawangan HASiL yang terdekat.**
  Company tax number registration can be applied online using e-Daftar application via http://edaftar.hasil.gov.my; or manually registered at any nearest HASiL branch.
- Rujuk penyata akaun, dokumen sokongan, penyata lain-lain pendapatan dan resit-resit tuntutan semasa pengisian borang.
  Please refer to all account statements, supporting documents, income statements and claimable receipts when filling in the form.
- Akaun perniagaan dan dokumen sokongan tidak perlu dihantar semasa penghantaran borang.
  Business accounts and supporting documents are not required during the Form C submission.
- Sila pastikan kod perniagaan diisi dengan betul dalam Borang Nyata Cukai Pendapatan (BNCP). Panduan kod perniagaan boleh diperolehi di www.hasil.gov.my.
  Please be sure that the business code entered is correct in the Income Tax Return Form (ITRF). Guidelines on the business codes can be obtained from www.hasil.gov.my.
- Simpan rekod dan buku akaun selama 7 tahun bagi tujuan semakan HASiL.
  Keep all related records and accounts for 7 years for HASiL's audit purposes.
- BNCP perlu dihantar walaupun akaun mengalami kerugian.
  The ITRF is still mandatory to be submitted, even when the account is experiencing losses.
- **Syarikat dorman tidak perlu hantar CP204, tetapi perlu hantar Borang e-C setiap tahun**
  The dormant company is not necessary to submit CP204, but is still required to submit e-C Form annually.
- **Tatacara pindaan borang cukai C boleh dirujuk dalam Garis Panduan Operasi Bil.4 Tahun 2019 : Prosedur Pengemukaan Borang Nyata Terpinda**
  Procedure for amendment of Form C can be referred in Operational Guideline No. 4 of The Year 2019: Procedure On Submission Of Amended Return Form.

CUKAI KOPERASI
COOPERATIVE TAX

Cukai koperasi dikenakan atas pertubuhan/badan berikut yang bermastautin dan memperolehi pendapatan di Malaysia:
Co-operative tax is imposed on society/body which resides and receives income in Malaysia:

Koperasi yang didaftarkan di bawah Akta Koperasi 1993 (Akta 502);
A co-operative society registered under the Co-operative Act 1993 (Act 502);

Pertubuhan Peladang yang berdaftar di bawah Akta Pertubuhan Peladang 1967;
Farmer Association registered under the Farmer Associations Act 1967;

Pertubuhan Peladang yang berdaftar di bawah Akta Organisasi Peladang 1973; dan
Farmer Association registered under the Farmer Organisations Act 1973; and

Pertubuhan Nelayan yang berdaftar di bawah Akta Pertubuhan Nelayan 1971.
Fisherman Association registered under the Fishermen Associations Act 1971.

PERHATIAN *PLEASE NOTE*
Layanan cukai koperasi tertakluk kepada Akta Cukai Pendapatan 1967
A co-operative society is subject to tax under Income Tax 1967

Perkara ***Item***	**Koperasi Baharu** ***New Co-operative Society***	**Koperasi Sedia ada** ***Existing Co-operative Society***	**Borang** ***Form***
Hantar Cukai Anggaran *Submission of Tax Estimation*	Dalam masa 3 bulan pertama operasi *Within first 3 months of operations*	30 hari sebelum mula tempoh asas *30 days prior to the commencement of the basis period*	CP204/e-CP204
Mula Bayar *Payment Due*	Bulan ke-6 tempoh asas *6th month of the basis period*	Bulan ke-2 tempoh asas *2nd month of the basis period*	CP207
Tarikh Bayaran *Payment Due*	Sebelum/pada 15 hari bulan *Before/on the 15th of every month*		CP207
Pindaan Cukai Anggaran *Amendment of Tax Estimation*	Bulan ke-6 atau ke-9 tempoh asas *In the 6th and 9th month of the basis period*		CP204A/e-CP204A

(Koperasi dorman tidak perlu hantar CP204)
(Dormant co-operative does not need to submit CP204)

- Bayar baki cukai (jika ada) menggunakan CP207 sebelum/pada hari terakhir pengemukaan Borang C1 (7 bulan selepas tarikh penutupan tempoh perakaunan)
  Pay balance of tax payable (if any) by using CP207 before/on the last day of submission of Form C1 (7 months after the accounting period ends)
- Simpanan rekod dan buku akaun selama 7 tahun bagi tujuan semakan HASiL
  Keep records and accounts for 7 years for HASiL's audit purposes

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PENGECUALIAN CUKAI KOPERASI DIBAWAH JADUAL 6 AKTA CUKAI PENDAPATAN 1967:
EXEMPTION FOR CO-OPERATIVE TAX UNDER SCHEDULE 6 OF THE ITA 1967:

Subperenggan 12(1)(a)
Subparagraph 12(1)(a)

Bagi tempoh 5 tahun pertama mulai dari tarikh pendaftaran koperasi tersebut; dan
For a period of 5 years commencing from the date of registration; and

Subperenggan 12(1)(b)
Subparagraph 12(1)(b)

Selepas 5 tahun tamat, jika kumpulan wang ahli pada hari pertama tempoh asas kurang daripada RM750,000
After 5 years have expired; if its members' funds as at the first day of the basis period for a year assessment is less than RM750,000

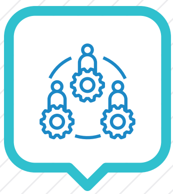
PERHATIAN *PLEASE NOTE*
Koperasi perlu mengisi dan menghantar Borang C1 secara e-filling (e-C1) atau Borang C1 secara manual tanpa mengambilkira sama ada koperasi layak pengecualian cukai.
Co-operative must fill out and submit Form C1 by e-Filling (e-C1) or Form C1 manually regardless of whether the co-operative is eligible for tax exemption .

ORANG YANG BERTANGGUNGJAWAB
PERSONS RESPONSIBLE

Pengerusi koperasi
Chairman of the co-operative society

Setiausaha koperasi
Secretary of the co-operative society

Bendahari koperasi
Treasurer of the co-operative society



Orang yang menjalankan mana-mana fungsi di atas
Anyone who performs any of the above functions

KADAR CUKAI KOPERASI BAGI TAHUN TAKSIRAN 2015-2021
CO-OPERATIVE TAX RATE FOR THE YEAR OF ASSESSMENT 2015-2021

BANJARAN PENDAPATAN BERCUKAI *CHARGEABLE INCOME* *RM*	PENGIRAAN CUKAI *COMPUTATION* RM	KADAR *RATE* %	CUKAI *TAX* RM
1 - 30,000	30,000 pertama *next*	0	0
30,001 - 60,000	30,000 berikutnya *Next*	5	1,500
60,001 - 100,000	60,000 pertama *First* 40,000 berikutnya *Next*	10	1,500 4,000
100,001 - 150,000	100,000 pertama *First* 50,000 berikutnya *Next*	15	5,500 7,500
150,001 - 250,000	150,000 pertama *First* 100,000 berikutnya *Next*	18	13,000 18,000
250,001 - 500,000	250,000 pertama *First* 250,000 berikutnya *Next*	21	31,000 52,500
500,001 - 750,000	500,000 pertama *First* 250,000 berikutnya *Next*	23	83,500 57,500
750,000 dan ke atas	750,000 pertama *First* setiap ringgit berikutnya *For every next ringgit*	24	141,000 …………
Potongan yang dibenarkan ke atas pendapatan berasaskan kepada jumlah amaun kumpulan wang ahli-ahli *Allowable deductions on income based on the total amount of members funds*		8	…………

KEMUDAHAN BAYARAN CUKAI KOPERASI
HASIL PAYMENT FACILITIES FOR CO-OPERATIVE TAX

Perkhidmatan ByrHASil
Payment by ByrHASiL

Bayaran Melalui Kad Kredit
Payment by Credit Cards

Perkhidmatan Bayaran Di Ejen HASiL Yang Dilantik
Payment services at appointed HASiL agents

* Sila rujuk Seksyen 65A, 77A, 107C dan perenggan 12 Jadual 6, Akta Cukai Pendapatan 1967 dan Ketetapan Umum No. 9/2011 untuk rujukan lanjut.
** Please refer to Sections 65A, 77A, 107C and paragraph 12 of Schedule 6, Income Tax Act 1967 & Public Ruling No. 9/2011 for further details.*

CUKAI PEGANGAN
WITHHOLDING TAX

PENGENALAN
INTRODUCTION

Satu kaedah kutipan cukai menerusi tolakan cukai pada peringkat pembayaran. Berlaku apabila bayaran dibuat kepada penerima pemastautin dan bukan pemastautin. Cukai pegangan ini perlu dibayar kepada Lembaga Hasil Dalam Negeri Malaysia.
A method of tax collection through tax deduction at the payment level. Occurs when payments are made to resident and non-resident payee. This withholding tax must pay to the Inland Revenue Board of Malaysia.

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PEMBAYAR
PAYER

Merujuk kepada individu/badan yang menjalankan perniagaan di Malaysia. Pembayar perlu memotong cukai pegangan dengan kadar tertentu terhadap sebarang bentuk bayaran perkhidmatan/khidmat nasihat/bantuan/menerima sewa harta mudah alih/royalti/faedah/bayaran kontrak yang diterima oleh penerima tidak bermastautin.
Refers to an individual/body other than individual carrying on a business in Malaysia. He is required to withhold tax on payments for services rendered/assistance/received rental/contract payments or other payments made under any agreement for the use of any moveable property and paid to a non-resident payee.

Cukai Pegangan yang telah dipotong dengan betul dan teratur perlu diremitkan dalam tempoh 1 bulan daripada tarikh bayaran dibuat bersekali dengan borang-borang khusus dengan lengkap.
Withholding Tax that has been deducted correctly and in an orderly manner must be remitted within 1 month from the date of payment together with the relevant payment forms with duly completed.

PENERIMA
PAYEE

Merujuk kepada individu/badan selain individu bukan pemastautin yang memberi sebarang bentuk bayaran perkhidmatan/khidmat nasihat/bantuan/menerima sewa harta mudah alih/royalti/faedah/bayaran kontrak daripada pembayar, yang mana cukai pegangan ditolak daripada amaun kasar bayaran perkhidmatan yang diterima.
Refers to a non-resident individual/body other than individual in Malaysia who receives the above payments for services rendered/assistance/received rental/ contracts payments or other payments made under any agreement for the use of any moveable property.

Jenis Bayaran & Kadar Cukai Pegangan
Payment Types & Withholding Tax Rate

Jenis Bayaran *Payment Types*	**Akta Cukai Pendapatan 1967** *Income Tax Act 1967*	**Kadar Cukai Pegangan** *Withholding Tax Rates*	**Borang Bayaran** *Payments Forms*
Bayaran Kontrak *Contract Payment*	Seksyen 107(1) (a) , 107 (1) (b) & 107A(5)	10% , 3%	CP 37A
Faedah *Interest*	Seksyen 109	15%	CP 37
Royalti *Royalty*	Seksyen 109	10%	CP 37

Jenis Bayaran ***Payment Types***	**Akta Cukai Pendapatan 1967** ***Income Tax Act 1967***	**Kadar Cukai Pegangan** ***Withholding Tax Rates***	**Borang Bayaran** ***Payments Forms***
Pendapatan tertentu kelas khas : Bayaran nasihat, bantuan, bayaran perkhidmatan, Sewa/bayaran untuk menggunakan harta boleh alih *Special classes of income : Any advice given, assistance, payments for services, rent/payment for use of moveable property*	Seksyen 109B	10%	CP 37D
Faedah (kecuali faedah yang dikecualikan) dibayar oleh institusi kewangan yang diluluskan *Interest (except exempt interest) paid by approved financial institutions*	Seksyen 109C	5%	CP 37C
Pendapatan seniman kembara tidak bermastautin *Income of non-resident public entertainers*	Seksyen 109A	15%	Memo bayaran dikeluarkan oleh Cawangan Penaksiran *Payment memo issued by Assessment Branch*

Jenis Bayaran *Payment Types*	**Akta Cukai Pendapatan 1967** *Income Tax Act 1967*	**Kadar Cukai Pegangan** *Withholding Tax Rates*	**Borang Bayaran** *Payments Forms*
Amanah Pelaburan Harta Tanah (REITs): *Real Estate Investment Trust (REITs):* Berkuatkuasa mulai tahun taksiran 2021 *Effective from YA 2021* i) Syarikat Bukan Pemastautin *Non-Resident Company* ii) Pelabur Institusi Asing *Foreign Investment Institutions* iii) Selain daripada Syarikat Bermastautin – Individu dan lain-lain *Other than a Resident Company – Individual and Other*	Seksyen 109D	24% 10% 10%	CP 37E
Dana Keluarga/Dana Takaful Keluarga/Dana Am *Family Fund/Takaful Family Fund/ Dana Am* i) Individu dan lain-lain *Individual and other* ii) Syarikat tidak bermastautin *Non-Resident Company*	Seksyen 109E	8% 24%	CP 37E(T)
Pendapatan di bawah Seksyen 4(f) ACP 1967 *Income under Section 4(f) ITA 1967*	Seksyen 109F	10%	CP 37F

Jenis-Jenis Bayaran
Types of Payments

1. **Bayaran Kontrak Kepada Kontraktor Tidak Bermastautin**
   Contract Payments To Non-Resident Contractors
   a) 10% daripada bayaran kontrak berhubung dengan bahagian perkhidmatan kontrak atas akaun cukai kena bayar oleh penerima tidak bermastautin.
   10% on the service portion of the contract payments on account of tax payable by the Non-Resident payee;
   b) 3% daripada bayaran kontrak berhubung dengan bahagian perkhidmatan kontrak atas akaun cukai kena bayar oleh semua pekerja atas penerima tidak bermastautin.
   3% on the service portion of the contract payments on account of tax payable by employees of the Non-Resident Payee;
   c) Bayaran perkhidmatan di bawah kontrak bermaksud melaksanakan atau memberikan apa-apa kerja atau perkhidmatan profesional berkaitan, atau berhubung dengan, mana-mana projek kontrak.
   Service under contract means the performing or rendering of any work professional service in Malaysia, being work or professional service in connection with, or in relation to, any contract project.

2. **Bayaran Faedah Kepada Orang Tidak Bermastautin**
   Interest Paid To Non-Resident Persons
   15% daripada faedah yang dibayar kepada penerima Tidak Bermastautin adalah tertakluk kepada cukai pegangan (atau apa-apa kadar lain yang dinyatakan/terpakai di bawah Perjanjian Pengelakan Percukaian Dua Kali antara Malaysia dengan mana-mana negara di mana penerima Tidak Bermastautin ialah pemastautin negara tersebut). Cukai ini adalah merupakan Cukai Muktamad.
   15% from interest paid to a Non-Resident payee is subject to withholding tax (or any other rate as prescribed under the Double Taxation Agreement between Malaysia and the country where the Non-Resident payee is tax resident). This is a final tax.

3. **Faedah dianggap sebagai diperoleh dari Malaysia jika:**
   Interest is considered to be derived from Malaysia if:
   a) Tanggungjawab pembayaran adalah oleh Kerajaan atau Kerajaan Negeri; atau
   Responsibility for payment lies with the Government or a State Government; or
   b) Tanggungjawab pembayaran adalah oleh pemastautin di Malaysia; atau
   Responsibility for payment lies with a resident of Malaysia; or
   c) Faedah yang dituntut sebagai perbelanjaan atau belanja ke atas apa-apa pendapatan yang terakru di dalam atau yang diperoleh di Malaysia.
   Interest is charged as an outgoing or expense against any income accruing in or derived from Malaysia.

4. Bayaran Royalti Kepada Orang Tidak Bermastautin
Royalty Payments to Non-Resident Persons
Bayaran untuk penggunaan atau hak untuk penggunaan:
Any sums paid as consideration for the use of or the right to use:

a) Perisian;
Software;
b) Transmisi melalui satelit;
Transmission via satellite;
c) Bayaran menghalang penggunaan hak;
Fees prevent the rights of exercise;
d) Bayaran penggunaan peralatan industri, komersial dan saintifik; dan
Payment for the use of industrial, commercial and scientific equipment; and
e) Penggunaan radiofrequency spectrum tertakluk kepada lesen berkaitan
Use of radiofrequency spectrum subject to the relevant license.

10% daripada jumlah kasar yang dibayar kepada penerima Tidak Bermastautin adalah tertakluk kepada cukai pegangan (apa-apa kadar yang dinyatakan/ dikenakan di bawah Perjanjian Cukai Dua Kali di antara Malaysia dan negara-negara di mana penerima Tidak Bermastautin adalah pemastautin negara tersebut). Cukai ini adalah merupakan Cukai Muktamad.
10% from the gross amount of royalty paid to a non-resident payee is subject to withholding tax (or any other rate as prescribed under the Double Taxation Agreement between Malaysia and the country where non-resident payee is tax resident). This is a final tax.

5. Royalti Dianggap Diperoleh Dari Malaysia jika:
Royalty Deemed Derived From Malaysia if:

a) Tanggungjawab pembayaran adalah oleh Kerajaan atau Kerajaan Negeri; atau
Responsibility for payment lies with the Government or a State Government; or
b) Tanggungjawab pembayaran adalah oleh pemastautin di Malaysia atau;
Responsibility for payment lies with a resident of Malaysia; or
c) Royalti yang dituntut sebagai perbelanjaan atau belanja ke atas apa-apa pendapatan yang terakru di dalam atau yang diperolehi di Malaysia.
The royalty is charged as an outgoing expense against any income accruing in or derived from Malaysia.

6. Agihan Pendapatan Oleh Amanah Pelaburan Harta Tanah (REITs) Kepada Pemegang Unit
Income Distribution by Real Estate Investment Trust (REITs) to Unitholders
24% daripada pendapatan yang diagihkan oleh REITs keada syarikat bukan pemastautin adalah tertakluk kepada cukai pegangan. Manakala 10% daripada pendapatan yang diagihkan oleh REITs kepada individu dan pelabur institusi

asing juga tertakluk kepada cukai pegangan. Cukai ini adalah merupakan cukai muktamad.
24% distributed by REITs to a non-resident company is subject to withholding tax. While 10% of the income distributed by REITs to individuals and foreign institutional investor is also subject to withholding tax. This is a final tax.

7. Apa-Apa Bayaran Kepada Ejen, Pengedar Atau Pengagih (KIV sehingga digazetkan – Bajet 2022)
Any Payments to Agents, Distributors or Distributors (KIV until gazetted – Budget 2022)
2% daripada apa-apa bayaran kepada ejen, pengedar atau pengagih adalah tertakluk kepada cukai pegangan. Asas penentuan cukai pegangan adalah berdasarkan jumlah penerimaan samaada dalam bentuk wang tunai atau bukan wang tunai yang melebihi RM 100,000 daripada syarikat pembayar.
2% of any payment to an agent, distributor or distributor is subject to withholding tax. The basis for determining withholding tax is based on the amount received either cash or non-cash in excess of RM 100,000 from the paying company.

8. Bayaran Pendapatan Tertentu Kelas-Kelas Khas Kepada Penerima Tidak Bermastautin
Payments of Certain Income of Special Classes to Non-Resident Recipients

Pendapatan tertentu kelas-kelas khas termasuk:
Special classes of income include:

a) Perkhidmatan-perkhidmatan yang diberi oleh seseorang bukan pemastautin atau pekerjanya berkaitan dengan penggunaan harta atau hak-hak yang dipunyai olehnya, atau pemasangan atau pengendalian apa-apa loji, jentera atau alat-alat lain yang dibeli daripada, bukan pemastautin itu;
Payments for services rendered by the non-resident payee or his employee in connection with the use of property or rights belonging to or the installation or operation of any plant, machinery or apparatus purchased from the non-resident payee;

b) Nasihat bantuan atau perkhidmatan-perkhidmatan yang diberi berkaitan dengan pengurusan atau pentadbiran apa-apa perusahaan, usaha, projek atau skim saintifik, perindustrian atau perdagangan; atau
Payments for advice, assistance or services rendered in connection with management or administration of any scientific, industrial or commercial undertaking, venture, project or scheme; or

c) Sewa atau pembayaran-pembayaran lain yang dibuat di bawah apa-apa perjanjian atau persetujuan bagi kegunaan apa-apa harta alih.
Rents or other payments (made under any agreement or arrangement) for the use of any moveable property.

Para (a) dan (b) adalah terpakai sekiranya perkhidmatan dilakukan di Malaysia- *Seksyen 15A*
Provided that in respect of paragraph (a) and (b) this shall apply to the amount attributable to services which are performed in Malaysia- Section 15A.

9. **Bayaran dianggap diperolehi dari Malaysia jika;**
Payment is Deemed Derived From Malaysia if;
   i) Tanggungjawab pembayaran adalah oleh Kerajaan atau Kerajaan Negeri; atau
   Responsibility for payment lies with the Government or a State Government; or
   ii) Tanggungjawab pembayaran adalah oleh pemastautin di Malaysia.
   *Responsibility for payment lies with a resident of Malaysi*a.
   iii) Jika pembayaran di atas atau pembayaran-pembayaran lain dituntut sebagai perbelanjaan atau belanja daripada sesuatu perniagaan yang dijalankan di Malaysia.
   Payment is charged as an outgoing or expenses in the accounts of a business carried on in Malaysia.

10. **10% daripada jumlah kasar bagi 'Pendapatan Tertentu Kelas-Kelas Khas**' yang dibayar untuk pelaksanaan perkhidmatan di atas oleh penerima Tidak Bermastautin adalah tertakluk kepada Cukai Pegangan (atau apa-apa kadar yang telah dinyatakan/ditetapkan di dalam Perjanjian Cukai Dua Kali di antara Malaysia dengan lain-lain negara di mana penerima Tidak Bermastautin adalah pemastautin negara tersebut). Cukai ini adalah merupakan Cukai Muktamad.
10% from the gross amount of 'Special Classes of Income' *paid for the above services rendered by a non-resident payee subject to withholding tax (or any other rate as prescribed in the Double Taxation Agreement between Malaysia and the country in which the non-resident payee is tax resident). This is a final tax.*

11. **Bayaran Saraan/Pendapatan Kepada Seniman Kembara Tidak Bermastautin.**
Payment to Non-Resident Public Entertainers

i) 'Seniman Kembara' bermakna orang yang mengadakan pertunjukan di atas pentas, artis di radio atau televisyen, pemuzik, ahli sukan atau individu yang menjalankan apa-apa profesion, pertunjukan atau pekerjaan di dalam bidang yang sama iaitu berbentuk hiburan.
'Public Entertainer' means a stage, radio or television artiste, a musician, athlete or an individual exercising any profession, vocation or employment of a similar nature.

ii) 15% daripada saraan atau lain-lain pendapatan berkenaan dengan perkhidmatan yang dijalankan atau dilaksanakan di dalam Malaysia oleh seniman kembara tidak bermastautin adalah tertakluk kepada cukai pegangan. *15% from remuneration or other income in respect of services performed or rendered in Malaysia by a non-resident public entertainer is subject to withholding tax.*

Pembayar mesti dalam tempoh satu bulan selepas tarikh membayar atau mengkreditkan bayaran kontrak, meremitkan cukai pegangan (sama ada atau tidak cukai dipotong) kepada Lembaga Hasil Dalam Negeri Malaysia.
The payer must, within one month after the date of payment/crediting of the payment to the non-resident payee, remit the withholding tax (whether deducted or not) to the Inland Revenue Board of Malaysia. See 'Withholding Tax Deduction'.

PENGUATKUASAAN
ENFORCEMENT

Di mana pembayar gagal membayar cukai pegangan atau lewat membayar cukai pegangan (tidak di dalam tempoh satu bulan selepas tarikh dibayar/dikreditkan bayaran kepada penerima tidak bermastautin) beliau akan dikenakan kenaikan cukai pegangan bersamaan dengan sepuluh peratus (10%) daripada jumlah cukai pegangan yang masih belum dibayar.
Where the payer fails to pay or pays withholding tax late (not within the period of one month after the date of payment/crediting to the non-resident payee), an increase in tax of a sum equal to ten percent (10%) of the amount which he fails to pay is imposed.

Contoh:
Example:

Royalti kasar yang tertakluk kepada cukai pegangan dibayar pada 03/08/2021 = RM 200,000
Royalty paid to non-resident payee on 03/08/2021 = RM 200,000

Cukai pegangan diterima oleh HASiL pada 10/09/2021 (satu bulan daripada 03/08/2021 sepatutnya adalah 03/09/2021) = RM 20,000
Withholding tax received by IRBM on 10/09/2021 later than 03/09/2021 = RM 20,000.

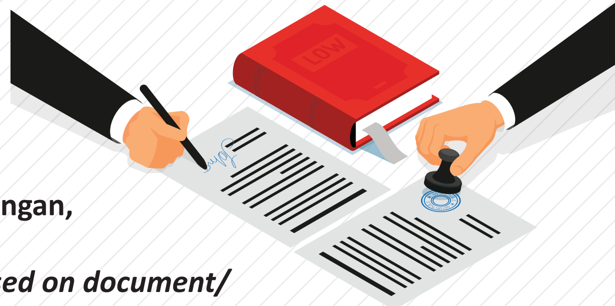
Kenaikan cukai dikenakan ke atas pembayar (RM 20,000 @ 10%) = RM 2,000
Increase in tax imposed on payer (20,000 @ 10%) = RM 2,000

Berkuatkuasa mulai 03/09/2021.
Effective from 03/09/2021.

Bagi kes pembayar gagal untuk membayar cukai pegangan dan/atau kenaikan atas cukai yang telah dikenakan ke atas beliau:-
Where the payer fails to pay withholding tax and/or increase in tax imposed on him:

Tiada potongan diberi di bawah Seksyen 33(1), ACP 1967 untuk pembayaran yang dibuat kepada penerima tidak bermastautin ke atas sebarang punca pendapatannya di Malaysia dalam mengira pendapatan larasan atas pembayar, dan tindakan guaman sivil di bawah Seksyen 106, ACP 1967 akan diambil ke atas pembayar untuk mengutip semula cukai pegangan dan/atau kenaikan atas cukai yang tidak dibayar adalah menjadi hutang yang kena dibayar olehnya kepada Kerajaan Malaysia.
No deduction is given under Section 33(1), ITA 1967 for the payment made to a non-resident payee against business income in the income tax computation of the payer, and civil suit action under Section 106, ITA 1967 on the payer to recover withholding tax and/or increase in tax not paid which remains a debt due to the Government.

DUTI SETEM
STAMP DUTY



Duti Setem adalah duti yang dikenakan ke atas dokumen/surat cara di bawah Jadual Pertama, Akta Setem 1949 yang mempunyai kesan perundangan, komersil atau kewangan.
Stamp Duty is a duty imposed on document/ instrument listed under the First Schedule of Stamp Act 1949, which has legal, commercial or financial implication.

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BILA PERLU DISETEMKAN (TEMPOH PENYETEMAN)
TIME OF STAMPING (PERIOD OF STAMPING)

Dalam tempoh
30 hari dari tarikh ia disempurnakan/ ditandatangani
dalam Malaysia.
*Within **30 days from the date it was executed/signed** in Malaysia.*

Dalam tempoh
30 hari selepas ia pertama kali diterima
dalam Malaysia sekiranya ia disempurnakan di luar Malaysia.
*Within **30 days after it was first received** in Malaysia if it was executed outside Malaysia.*

JENIS DUTI
TYPE OF DUTY

Tetap
Fixed
Dikenakan tanpa ada kaitan dengan balasan atau amaun yang dinyatakan dalam dokumen/surat cara.
Chargeable regardless of consideration or amount prescribed in the document/ instrument.

Ad Valorem
Ad Valorem
Dikenakan berdasarkan balasan dinyatakan dalam dokumen/surat cara atau nilai pasaran.
Chargeable based on consideration prescribed in the document/instrument or market value.

AMAUN DUTI SETEM
AMOUNT OF THE STAMP DUTY

Ditentukan oleh Pejabat Setem Cawangan HASiL/Pejabat Satelit/Pusat Khidmat Hasil/ Pusat Transformasi Bandar berdasarkan dokumen/surat cara yang dikemukakan.
Determined by HASiL Stamp Office Branches/Satellite Offices/Revenue Service Centres/Urban Transformation Centres based on the document/instrument submitted.

KAEDAH PENYETEMAN
METHOD OF STAMPING

- Sijil Setem/Resit Rasmi Setem (dijana oleh STAMPS - Stamp Assessment and Payment System)
  Stamp Certificate/Official Stamp Receipt (generated by STAMPS – Stamp Assessment and Payment System)
- Setem Pelekat – Setem Hasil (dijual di Pejabat Pos sahaja)
  Adhesive Stamp – Revenue Stamp (only available at Post Offices)
- Resit Rasmi – Kew.38
  Official Receipt – Kew. 38

KEPENTINGAN PENYETEMAN
IMPORTANCE OF STAMPING

Dokumen/surat cara yang disetemkan dengan sempurna boleh diterima sebagai bahan bukti di mahkamah.
Document/instrument must be duly stamped in order to be admissible as an evidence in court.

KAEDAH BAYARAN
METHOD OF PAYMENT

- Tunai
  Cash
- Cek akaun anak guaman/bank deraf atas nama Pemungut Duti Setem
  Client's Account cheque/bank draft payable to Pemungut Duti Setem

- Kiriman Wang dan Wang Pos
  Money Order and Postal Order
- Bayaran dalam talian secara FPX untuk kaedah penyeteman melalui STAMPS.
  Online payment via FPX for stamping method through STAMPS
- Bayaran dalam talian secara Bill Payment melalui CIMB BizChannel dan Public Bank
  Online payment via Bill payment through CIMB BizChanel and Public Bank
- Setem Hasil (duti tidak melebihi RM500)
  Revenue Stamp (duty not exceeding RM500)

Kaunter Pembayaran Duti Setem
Payment Counter of Stamp Duty

- Pejabat Setem Cawangan HASiL
  HASiL Stamp Offices Branches
- Pejabat Satelit
  Satellite Office
- Pusat Khidmat Hasil
  Revenue Service Centres
- Pusat Tranformasi Bandar (UTC) – setem hasil sahaja
  Urban Transformation Centres (UTC) - Revenue stamp only
- Pejabat Daerah dan Tanah yang tertentu – setem hasil sahaja
  District and Land Offices (selective) - Revenue stamp only

PENALTI LEWAT PENYETEMAN
PENALTY FOR LATE STAMPING

- RM 25.00 atau 5% dari duti setem yang terkurang, yang mana lebih tinggi, dalam tempoh 3 bulan selepas tempoh penyeteman.
  RM25.00 or 5% of the deficient stamp duty whichever is greater, within 3 months after the period of stamping.
- RM 50.00 atau 10% dari duti setem yang terkurang, yang mana lebih tinggi, selepas 3 bulan tetapi tidak lewat daripada 6 bulan selepas tempoh penyeteman.
  RM50.00 or 10% of the deficient stamp duty whichever is greater, after 3 months but not later than 6 months after the period of stamping.
- RM100.00 atau 20% dari duti setem yang terkurang, yang mana lebih tinggi, melebihi 6 bulan selepas tempoh penyeteman.
  RM100.00 or 20% of the deficient stamp duty whichever is greater, more than 6 months after the period of stamping.

TINDAKAN UNDANG-UNDANG BOLEH DIKENAKAN KEPADA PIHAK YANG TERLIBAT DALAM PENIPUAN ATAU PEMALSUAN DUTI SETEM
LEGAL ACTION SHALL BE TAKEN ON PARTY WHO INVOLVED IN COUNTERFEITING OR DEFRAUDING THE GOVERNMENT OF ANY STAMP DUTY

CUKAI KEUNTUNGAN HARTA TANAH
REAL PROPERTY GAINS TAX

Apakah Cukai Keuntungan Harta Tanah?
What is Real Property Gains Tax?

Cukai Keuntungan Harta Tanah (CKHT) adalah cukai dikenakan atas keuntungan pelupusan aset yang terletak di Malaysia.

Real Property Gains Tax (RPGT) is a tax imposed on gain from the disposal of assets.

Kadar Cukai *Tax Rate*

Mengikut kategori pelupus (individu warganegara / pemastautin tetap / syarikat / dll) dan tempoh pelupusan. Maklumat kadar CKHT di infografik kadar cukai.

Based on the category of disposer (individual citizen / permanent resident / company / etc.) and disposal period. RPGT rate information is in tax rate infrografic.

PIHAK YANG TERLIBAT?
PARTIES INVOLVED?

Pelupus *Disposer*	**Pemeroleh** *Acquirer*
Orang yang menjual / melupuskan aset *Person who sell / dispose of asset*	Orang yang membeli / memperoleh aset *Person who buy / acquire asset*

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JENIS ASET YANG DIKENAKAN CKHT?
WHAT TYPE OF ASSET IS CHARGED WITH RPGT?

Harta tanah *Real property*	**Syer** *Shares*
Harta tanah yang terletak di Malaysia. 1. Bangunan kediaman. 2. Bangunan komersial. 3. Tanah kosong. *Real property located in Malaysia:* *1. Residential buildings.* *2. Commercial buildings.* *3. Empty land.*	1. Syer syarikat harta tanah. 2. Syer sebagai balasan atas pindahan harta tanah kepada syarikat yang dikawal. *1. Shares in real estate companies.* *2. Shares in return for the transfer of real estate to a controlled company.*

APA MAKSUD KEUNTUNGAN DARIPADA PELUPUSAN ASET?

Harga pelupusan ditolak dengan harga pemerolehan.

WHAT IS THE MEANING OF GAIN FROM DISPOSAL OF ASSET?

The disposal price minus acquisition price.

Harga pelupusan *Disposal price*	**Harga pemerolehan** *Acquisition price*
Amaun atau nilai balasan pelupusan (-) Belanja dibenarkan (Ubahsuai / tambahan / mengekalkan hak milik atau nilai harta tanah) (-) Kos sampingan pelupusan (guaman / duti setem / komisen dll) *Amount or value of the consideration for disposal of asset* *(-) Allowable expenses (modifications / additions / to maintain property ownership or value)* *(-) Disposal incidental costs (legal fees / stamp duty /commission etc)*	Amaun atau nilai balasan pemerolehan (+) Kos sampingan pemerolehan (guaman / duti setem / komisen dll) (-) Penerimaan pampasan / ganti rugi / insurans kerana kerosakan atau susut nilai aset (-) Deposit terlucut hak *Amount or value of the consideration for acquisition of asset* *(+) Acquisition incidental costs (legal fees / stamp duty / commission etc)* *(-) Receipt of compensation / insurance for damage or depreciation of assets* *(-) Deposit forfeited*

Nota: Rujuk BNCKHT untuk kaedah pengiraan yang lebih terperinci.

Note: Refer to RPGT Form for detailed calculation.

KEUNTUNGAN PELUPUSAN HARTA TANAH DIKENAKAN CUKAI PENDAPATAN (CP) ATAU CKHT

Gains on selling real property charged under income tax (IT) or RPGT

Penentuan pengenaan CP atau CKHT adalah bergantung kepada fakta kes. Sekiranya orang menjalankan perniagaan harta tanah (sama ada perniagaan didaftarkan atau pun tidak), keuntungan tersebut akan dikenakan di bawah CP. Hubungi cawangan HASiL berhampiran untuk pertanyaan lanjut.

The determination for the imposition of IT or RPGT depends on the facts of the case. If the person runs a real estate business (whether the business is registered or not), the gains will be charged under IT. Please contact the nearest HASiL branch for further quiries.

JENIS PENGECUALIAN
Type of RPGT exemption

Pengecualian CKHT yang sering dituntut adalah:

Common RPGT exemptions are:

Pengecualian Pelupusan Rumah Kediaman kepada individu warganegara atau pemastautin tetap (sekali seumur hidup) - Seksyen 8 ACKHT 1976.

Exemption from disposal of residential house to individual citizen or permanent resident (once in a lifetime) - Section 8 ACKHT 1976.

Pengecualian oleh Menteri melalui perintah berkanun - Subseksyen 9(3) ACKHT 1976
- PUA 360 – Pelupusan aset di bawah RM200,000 oleh warganegara.

Exemption by Minister by statutory order - Subsection 9 (3) of the ACKHT 1976
- *PUA 360 - Disposal of assets below RM200,000 by citizens.*

Pemberian harta tanah sebagai balasan kasih sayang di mana pemberi dan penerima adalah suami dan isteri / ibu, bapa dan anak / datuk, nenek dan cucu - Perenggan 12 Jadual 2 ACKHT 1976.

Granting of property where the giver and recipient are husband and wife / parents and children / grandparents and grandchildren - Paragraph 12 of Schedule 2 ACKHT 1976.

Rujuk Portal HASiL untuk lain-lain pengecualian.

Refer to the HASiL Revenue Portal for other type of exemptions.

JENIS BORANG CKHT

TYPES OF RPGT FORMS

Pelupus *Disposer*	**Pemeroleh** *Acquirer*
• Borang CKHT 1A – pelupusan harta tanah • Borang CKHT 1B – pelupusan syer • Borang CKHT 3 – pengecualian / pelupusan tidak dikenakan cukai. *• Form CKHT 1A - Disposal of real property* *• Form CKHT 1B - Disposal of shares* *• Form CKHT 3 - Exemption / disposal not taxable*	Borang CKHT 2A – pelupusan harta tanah *Form CKHT 2A - Disposal of real property / shares*

KAEDAH PENGEMUKAAN BORANG CKHT

RPGT SUBMISSION METHODS

Manual *Manually*	**e-Lodgement CKHT** *e-Lodgement CKHT*
Cetak borang di Portal Rasmi HASiL dan kemukakan ke cawangan pelupus atau cawangan HASiL berhampiran. *Print form at the HASiL official portal and submit to the disposal branch or HASiL nearby*	• Pengemukaan secara dalam talian di https://ez.hasil.gov.my • Pelupus / pemeroleh individu yang berdaftar sebagai pengguna e-filing. *• Online submission at https://ez.hasil.gov.my.* *• Individual disposer / acquirer registered as an e-filing user.*

PROSEDUR BAYARAN CKHT
RPGT PAYMENT PROCEDURES

Pemeroleh *Acquirer*	**Pelupus** *Disposer*
Bayaran 3% / 5% / 7% daripada jumlah nilai balasan atau kesemua balasan wang (yang mana lebih rendah) dalam tempoh 60 hari dari tarikh pelupusan. • **3% :** Pelupus individu warganegara / individu pemastautin tetap / wasi bagi simati warganegara atau pemegang amanah / syarikat diperbadankan di Malaysia bagi pelupusan aset melebihi tempoh tiga (3) tahun. • **5% :** Pelupus syarikat diperbadankan di Malaysia / pemegang amanah bagi pelupusan aset dalam tempoh tiga (3) tahun. • **7% :** Pelupus individu bukan warganegara dan bukan pemastautin tetap / wasi bagi simati bukan warganegara dan bukan pemastautin tetap / syarikat tidak diperbadankan di Malaysia. *Payment 3% / 5% / 7% from the total value of the consideration or all sums of money (whichever is lower) within 60 days from the date of disposal.* • ***3%** : Disposal of individual citizen / permanent resident / executors for deceased citizen or trustee / company incorporated in Malaysia for disposal within three (3) years from the date of acquire* • ***5%** : Disposal of trustee / company incorporated in Malaysia for disposal within three (3) years from the date of acquire* • ***7%** : Disposal of non-citizen and non-resident individuals / executors of deceased non-citizens and non-permanent residents / companies not incorporated in Malaysia.*	Bayaran baki cukai selepas taksiran dikeluarkan oleh HASiL dalam tempoh 30 hari dari tarikh taksiran dibangkitkan. Jika bayaran oleh pemeroleh melebihi taksiran yang dibangkitkan, bayaran balik akan dibuat kepada pelupus. *Payment of tax balance after assessment is issued by the HASiL within 30 days from the date of assessment is raised.* *If the payment by the acquirer exceeds the assessment raised, a refund will be made to the disposer.*

Pemeroleh *Acquirer*	**Pelupus** *Disposer*
• Borang CKHT 502 (slip bayaran) • Bayar di :- a) Kaunter bayaran Pusat Bayaran Kuala Lumpur, Sabah dan Sarawak (tunai / cek) b) Cawangan HASiL berhampiran (cek sahaja) • Jika lewat, kenaikan 10% dikenakan atas baki jumlah yang perlu dibayar. • *RPGT form 502 (payment slip)* • *Pay at :-* *a) Payment counters at Kuala Lumpur, Sabah and Sarawak Payment Centers (cash / cheque)* *b) Nearby HASiL branches (check only)* • *If late, a 10% penalty is imposed on the remaining amount due.*	• Borang CKHT 501 (slip bayaran) • Bayar di :- a) Perbankan atas talian (*Online banking*) b) Kaunter bayaran Pusat Bayaran Kuala Lumpur, Sabah dan Sarawak (tunai / cek) • Jika lewat, kenaikan 10% dikenakan atas baki cukai kena dibayar. • *RPGT form 501 (payment slip)* • *Pay at :-* *a) Online banking* *b) Payment counters at Kuala Lumpur, Sabah and Sarawak Payment Centers (cash / cheque)* • *If late, a 10% penalty is imposed on the tax balance due.*

CUKAI KEUNTUNGAN HARTA TANAH
REAL PROPERTY GAINS TAX

Kadar Cukai Keuntungan Harta Tanah Tahun Taksiran 2022
Real Property Gains Tax (RPGT) Rates For Year Assessment 2022

TEMPOH PELUPUSAN *Disposal Period*	**KADAR CUKAI TAHUN TAKSIRAN 2022** *Tax Rate For Year Of Assessment 2022*		
	BAHAGIAN 1 *Part 1*	**BAHAGIAN 2** *Part 2*	**BAHAGIAN 3** *Part 3*
	Selain Bahagian II dan Bahagian III [Contoh: individu, perkongsian, harta pusaka (si mati warganegara atau pemaustautin tetap)] *Other than Part II and Part III* *[eg: individual, partnership, executor of the estate of a deceased person who is a citizen or a permanent resident]*	Syarikat yang diperbadankan di Malaysia atau pemegang amanah bagi suatu amanah [Contoh: syarikat, koperasi, persatuan, pertubuhan] *Company incorporated in Malaysia or trustee of a trust* *[eg: company, co-operative, association, society and organisation]*	Individu bukan warganegara dan bukan pemastautin tetap, atau harta pusaka si mati yang bukan warganegara dan bukan pemastautin tetap, atau syarikat yang tidak diperbadankan di Malaysia. *Individual who is not a citizen and not a permanent resident, or an executor of the estate of a deceased person who is not citizen and not a permanent resident, or a company not incorporated in Malaysia.*
Pelupusan dalam tempoh 3 tahun selepas tarikh pemerolehan aset *Disposal within 3 years after the date of acquisition*	**30%**	**30%**	**30%**
Pelupusan dalam tahun ke-4 selepas tarikh pemerolehan aset *Disposal within 4th years after the date of acquisition*	**20%**	**20%**	**30%**
Pelupusan dalam tahun ke-5 selepas tarikh pemerolehan aset *Disposal within 5th years after the date of acquisition*	**15%**	**15%**	**30%**
Pelupusan dalam tahun ke-6 selepas tarikh pemerolehan aset *Disposal within 6th years after the date of acquisition*	**0%**	**10%**	**10%**

Kadar cukai bagi pelupusan yang berlaku sebelum tarikh 1.1.2018 boleh rujuk dalam Garis Panduan CKHT
The tax rate for disposal of asset before 1.1.2018, reference can be made to the RPGT Guidelines

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 Nuffnang, 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 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	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	*Crowd Sourcing*	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

EKONOMI BAYANGAN
SHADOW ECONOMY

Definisi Ekonomi Bayangan ini agak sukar ditentukan. Kebiasaannya, individu ataupun perniagaan yang terlibat di dalam aktiviti ini akan memastikan mereka tidak dapat dikesan oleh agensi penguatkuasa.

The definition of Shadow Economy is quite difficult to define. Individuals or businesses involved in these activities will ensure that they do their best to avoid being detected by law enforcement.

DEFINISI EKONOMI BAYANGAN
Definition of Shadow Economy

Pelbagai terma berbeza digunakan bagi menggambarkan aktiviti ekonomi bayangan. Antaranya adalah ekonomi bawah tanah, ekonomi yang tidak mematuhi perundangan, ekonomi tersembunyi, *grey economy*, *black economy*, ekonomi berasaskan tunai ataupun ekonomi tidak formal.

The shadow economy is known by a variety of different terms. Among them are the underground economy, a non-compliant economy, hidden economy, grey economy, black economy, cash-based economy, or informal economy. We may describe the complexity of these shadow economies in a variety of terms or names.

Secara umumnya, aktiviti ekonomi bayangan terbahagi kepada dua kategori:

In general, there are two categories of shadow economic activities:

01

AKTIVITI PERNIAGAAN YANG SAH DI SISI UNDANG-UNDANG.

Individu ataupun perniagaan di bawah kategori ini, kebiasaanya patuh dengan undang-undang untuk menjalankan perniagaan mereka seperti mendaftar perniagaan dengan Suruhanjaya Syarikat Malaysia dan memperolehi lesen PBT tetapi tidak mematuhi undang-undang di bawah Akta Cukai Pendapatan.

The first category is legally permissible activity. Individuals or businesses in this category are usually in compliance with the law to conduct their business, such as registering with the Companies Commission of Malaysia and acquiring a local authority license but they are not in compliance with the Income Tax Act.

02

AKTIVITI PERNIAGAAN YANG TIDAK SAH DI SISI UNDANG-UNDANG.

Kebanyakan aktiviti bagi kategori ini melibatkan aktiviti jenayah. Aktiviti ini juga tertakluk kepada penguatkuasaan di bawah Akta Cukai Pendapatan. Contoh aktiviti bagi kategori ini adalah seperti aktiviti penyeludupan di sempadan negara, pengubahan wang haram, perjudian haram, pengedaran dadah, kelab-kelab malam yang tidak berdaftar dan juga pemerdagangan manusia.

The second category is the activity that is classified as illegal. The majority of this category is criminal in nature. These activities are also subject to enforcement under The Income Tax Act. Smuggling activities at national borders, money laundering, illegal gambling, drug trafficking, unregistered nightclubs, and even human trafficking are all examples of activities in this category.

IMPAK NEGATIF KEPADA NEGARA DAN MASYARAKAT
Negative impact on the country and society.

Kerajaan menganggarkan saiz ekonomi bayangan di Malaysia adalah sekitar 21% daripada Keluaran Dalam Negara Kasar (KDNKK) negara.

The government has estimated that the size of the shadow economy in Malaysia to be worth roughly 21% of the country's Gross Domestic Product (GDP).

Impak negatif ekonomi bayangan kepada negara adalah:
The negative impact on the country are:

i
Kos kerajaan – meningkatkan kos kerajaan dan perniagaan lain.
Government costs - Costs of government and other businesses are expected to increase.

ii
Penipuan - menyebabkan eksploitasi pekerja.
Fraud - leads to the exploitation of workers.

iii
Persaingan tidak sihat – menjejaskan perniagaan jujur.
Unhealthy competition – affect the compliant businesses.

iv
Tidak selamat – risiko kepada pengguna dan perniagaan.
Unsafe - Consumers and businesses are at risk.

v
Sikap pembayar cukai – menjejaskan kreadibiliti norma sosial dan sistem percukaian dalam menyokong pematuhan cukai secara sukarela.
Taxpayer attitudes - affect the credibility of social norms and the tax system in supporting voluntary tax compliance.

vi
Undang-undang – menyokong aktiviti haram secara berleluasa.
Law - supports illegal activities on a large scale.

JENIS-JENIS KETIDAKPATUHAN CUKAI

Types of non-compliance tax

i Tidak berdaftar fail cukai dengan HASiL;
Failure to register with HASiL;

ii Tidak melaporkan pendapatan;
Failure to submit the return form;

iii Melaporkan pendapatan kurang dari sepatutnya; dan
Make an incorrect tax return by omitting or understating any income; and

iv Tidak patuh dalam pembayaran cukai.
Failure to pay tax within the stipulated time.

APAKAH PERANAN RAKYAT UNTUK MEMERANGI AKTIVITI EKONOMI BAYANGAN ?

What is the role of the people in combating shadow economy activities?

i Minta dan dapatkan resit perniagaan setiap kali melakukan aktiviti jual beli terutamanya yang melibatkan jual beli dalam tunai;
When conducting a sale and purchase activity, especially those that involve cash transactions, request and obtain business receipts;

ii Para peniaga bertanggungjawab merekod transaksi jual beli dengan betul;
Traders are responsible to record their sales and purchase transactions accurately;

iii Menggalakkan transaksi pembayaran secara elektronik;
Encourage the use of electronic payments

iv Setiap kerja-kerja kontrak perlu penyediaan kontrak secara bertulis. Selain dapat mengekang ekonomi bayangan ini, kontrak secara bertulis dapat melindungi daripada kerja-kerja yang tidak selesai, kerja yang kurang berkualiti ataupun timbulnya kos tambahan di kemudian hari;
Each work performed must have a formal written contract. In addition to curbing the shadow economy. A written contract can protect against unfinished work, poor work quality, or the occurrence of additional charges in the future.

v Sekiranya mengetahui berlakunya aktiviti ini di persekitaran anda, laporkan dengan segera kepada HASiL.
If you discover this activity in your area, please report it to HASiL immediately.

CARA MEMBUAT ADUAN SEKIRANYA MEMPUNYAI MAKLUMAT BERKAITAN EKONOMI BAYANGAN

Method to lodge a report on information from the shadow economy

Objektif utama Aduan Pelarian Cukai adalah sebagai platform kepada orang awam untuk menyalurkan maklumat pelarian cukai pendapatan yang diketahui kepada Lembaga Hasil Dalam Negeri Malaysia, bagi meningkatkan kutipan cukai yang sepatutnya demi menegakkan keadilan percukaian dan pembangunan negara.

The main objective of the Tax Evasion Report is to provide a platform for the public to report tax evasion to the Inland Revenue Board of Malaysia (HASiL) to uphold tax fairness and national development.

Sekiranya mempunyai maklumat berkaitan ekonomi bayangan atau berlakunya aktiviti pelarian cukai, pengadu boleh melaporkan kepada Lembaga Hasil Dalam Negeri Malaysia melalui 4 cara.

If having information related to shadow economy or the occurrence of tax evasion activities, the complaint can report to the Inland Revenue Board of Malaysia through 4 ways.

Menulis surat kepada :
Write a letter to :
Bahagian Sumber Dan Aduan Awam, Jabatan Perisikan Dan Profiling, Lembaga Hasil Dalam Negeri Malaysia.

E-melkan kepada :
Email to :
pelariancukai@hasil.gov.my

Hubungi talian terus :
Call directly :
03-8913 3990 @ 03-8913 3800 (samb @ *ext :* 120560, 120569 @ 120578)

Hadir ke mana-mana pejabat HASiL atau Pejabat Pengarah Negeri atau pejabat Cawangan Siasatan di seluruh Malaysia.
Walk-in personally to our office at any HASiL branches, any of our nearest State Director's Office, or any HASiL Investigation branches.

APAKAH BUTIRAN MAKLUMAT PELARIAN CUKAI YANG PERLU DIKEMUKAKAN OLEH PENGADU ?

What are the details of the tax evasion information that needs to be submitted by complainant?

Maklumat identiti individu atau syarikat yang terlibat dengan pelarian cukai. Contohnya: Nama, No kad pengenalan, No. pendaftaran SSM dan juga alamat;

The information of individuals or companies involved with tax evasion must be clearly and accurately identified. For example, Name, Identity Card No., SSM Registration No., and Address;

Maklumat isu pelarian cukai mestilah jelas dan spesifik;

Information on tax evasion issues must be clear and specific;

Mempunyai dokumen sokongan bagi pelarian cukai yang dibuat;

Supporting documents on tax evasion;

Maklumat lain yang penting ataupun yang berkaitan.

Other important or relevant information.

Identiti pemberi maklumat, sumber maklumat yang diterima oleh HASiL dan juga maklumat berkaitan individu ataupun perniagaan yang melarikan cukai akan dirahsiakan tertakluk di bawah peruntukan kerahsiaan Seksyen 138 Akta Cukai Pendapatan 1967.

The identity of the informant, all sources of information received by HASiL, as well as information related to individuals or businesses that evade tax, will be kept confidential in accordance with the confidentiality provisions under Section 138 of the Income Tax Act 1967.

Ganjaran pemberian maklumat boleh dipertimbangkan oleh HASiL dan pemberian hadiah adalah semata-mata di atas budibicara Ketua Pengarah HASiL Dalam Negeri. Pemberi maklumat perlu hadir ke pejabat HASiL kerana maklumat aduan pelarian cukai yang diberikan perlu mematuhi beberapa syarat dan persetujuan pihak memberi maklumat terlebih dahulu.

HASiL may consider a reward for providing information and the awarding of prizes is solely at the discretion of the Director General of the Inland Revenue Board of Malaysia. The whistleblower must be present at the HASiL office due to the information on tax evasion complaints must comply with certain conditions and have the consent of the whistleblower in advance.

Pemberi maklumat boleh hadir ke Bahagian Sumber dan Aduan Awam, Jabatan Perisikan dan Profiling yang terletak Bandar Baru Bangi / mana-mana Pejabat Pengarah Negeri / Pejabat Cawangan Siasatan seluruh Malaysia.

Whistleblowers can personally walk in to the Bahagian Sumber Dan Aduan Awam, Jabatan Perisikan Dan Profiling located in Bandar Baru Bangi or any State Director's Office or any Investigation Branch Office throughout Malaysia.

EKONOMI GIG
GIG ECONOMY

Merujuk kepada OECD, Ekonomi Gig adalah berteraskan kepada penyatuan tugas khusus yang boleh dilakukan pada masa tertentu dan membolehkan pembekal dan pembeli berurus niaga dengan kos yang paling efektif / tanpa melibatkan majikan.
According to the OECD, the core idea of the Gig Economy is the unbundling of specific tasks which can be performed at specific times allowing suppliers and purchasers of labour to transact in a cost-efficient way / without a traditional intermediary employer.

Berdasarkan Kamus Oxford Learner, Ekonomi Gig ditakrif sebagai sistem ekonomi yang kebanyakannya melibatkan tempoh masa kerja yang singkat daripada pekerjaan tetap.
According to Oxford Learner Dictionaries; Gig Economy is defined as an economic system / which many short periods of work are available rather than permanent jobs.

Manakala merujuk kepada Kamus Cambridge, Ekonomi Gig ditakrif sebagai seseorang yang mempunyai pekerjaan sementara atau melakukan kerja yang berasingan / dan setiap pekerjaan atau kerja dibayar secara berasingan, dan bukannya bekerja untuk majikan.
Whereas in, Cambridge Dictionary; defined Gig Economy as people having temporary jobs or doing separate pieces of work / and each job or work was paid separately, rather than working for an employer.

Dalam erti kata lain, Ekonomi Gig dikenali sebagai karyawan bebas atau bekerja tanpa majikan.
In other words, the Gig Economy is best known as freelance or working without an employer.

Terdapat tiga pihak yang terlibat dalam Ekonomi Gig iaitu pekerja Gig atau karyawan bebas, pelanggan dan syarikat penyedia platform seperti GrabFood, Foodpanda, Lalamove, Bungkusit dan e-hailing seperti Grab.
There are three parties involved in the Gig Economy consisting of gig workers or freelancers, customers, and platform provider companies such as GrabFood, Foodpanda, Lalamove, and Bungkusit as well as e-hailing such as Grab.

Dengan perkembangan teknologi maklumat (IT) yang membawa kepada cara baharu menjalankan perniagaan, berikut adalah 10 kemahiran teratas dengan permintaan tinggi di luar negara. Pada asasnya, kemahiran dan perkhidmatan ini ditawarkan melalui aplikasi/ platform. 10 kemahiran tersebut adalah:
With the development of information technology (IT) which leads to new ways of doing business, here are the top 10 skills within high demands abroad. These skills and services are offered using apps/platforms. The top 10 skills are:

- **Membangun web dan mudah alih;** ***Web and mobile development;***
- **Perakaunan;** ***Accounting;***
- **Penulis kandungan;** ***Content writer;***
- **Penyelidik internet;** ***Internet researcher;***
- **Editor;** ***Editor;***
- **Reka bentuk web;** ***Web design;***
- **Perunding;** ***Consultant;***
- **Pereka grafik;** ***Graphic designer;***
- **Perekrut; dan** ***Recruiter; and***
- **Kemasukkan Data.** ***Data entry.***

Contoh lain adalah seperti inisiatif Tenaga Kerja Dalam Talian Global atau GLOW Generator yang diperkenalkan oleh Kerajaan. Inisiatif ini bertujuan untuk memperkasakan bakat tempatan untuk menjadi karyawan bebas dan mempromosikan perkhidmatan atau kepakaran mereka ke pasaran global secara dalam talian.
Another example is the Global Online Workforce or GLOW Generator initiative announced by the Government. This initiative aims to empower local talents to become freelancers and promote their services or expertise to the global online market.

Ekonomi Gig merupakan salah satu daripada pelbagai model perniagaan dalam e-Dagang atau Ekonomi Digital. Aktiviti e-dagang ini dikategorikan sebagai aktiviti perniagaan dan tertakluk kepada Seksyen 4 (a) di bawah ACP, 1967.
The Gig Economy is one of the various business models in the e-Commerce or Digital Economy. This e-commerce activity is classified as a business activity and is governed by Section 4(a) of the ITA, 1967.

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

e-FILING

Pengguna Kali Pertama
First Time User

Mohon Nombor PIN di Cawangan HASiL / UTC / Pusat Khidmat Hasil yang berdekatan.

Get your PIN Number at the nearest HASiL Branches / UTC / Revenue Service Centre only.

*Peringatan : Wakil dibenarkan dengan membawa surat kuasa / kebenaran
**Reminder : Representative is allowed with authorized letter from tax payer*

Langkah-Langkah Untuk Log Masuk Kali Pertama
Steps For First Time Login

1. Klik e-Filing
   Click e-Filing
2. Log masuk kali pertama
   First time login
3. Masukkan nombor PIN dan nombor MyKad
   Key in PIN number and MyKad number
4. Cipta kata laluan dan frasa keselamatan
   Create password and security phrase
5. Pilih borang yang betul
   Choose correct form
6. Isi dan lengkapkan borang
   Fill in and complete the form
7. Sahkan maklumat
   Verify information
8. Tandatangan dan hantar
   Sign and submit
9. Cetak salinan pengesahan
   Print acknowledgment receipt

Pengguna Sedia Ada (Terlupa Kata Laluan)
Existing User (Forgot Password)

Dapatkan Kod Pengaktifan sementara melalui:
Get Temporary Activation Code via:

i) E-mel berdaftar dengan HASiL
Registered email with HASiL

ii) SMS (nombor telefon berdaftar dengan HASiL)
SMS (registered telephone number with HASiL)

iii) Hadir ke cawangan HASiL / UTC / Pusat Khidmat Hasil
Visit to nearest HASiL branches / UTC / Revenue Service Centre

Langkah-Langkah Untuk Pengguna Sedia Ada (Terlupa Kata Laluan)
Steps For Existing User (Forgot Password)

1. Klik e-Filing
   Click e-Filing
2. Terlupa kata laluan
   Forgot password
3. Masukkan nombor MyKad
   Key in MyKad number
4. Masukkan kod pengaktifan sementara
   Key in temporary activation code
5. Masukkan kata laluan baru dan frasa keselamatan
   Insert new password and security phrase
6. Pilih borang yang betul
   Choose correct form
7. Isi dan lengkapkan borang
   Fill in and complete the form
8. Sahkan maklumat
   Verify information
9. Tandatangan dan hantar
   Sign and submit
10. Cetak salinan pengesahan
    Print acknowledgement receipt

BAYARAN CUKAI PENDAPATAN
Income Tax Payment

ByrHASil (Online Payment Gateway):
Mudah, Cepat dan Selamat | *Easy, Fast & Safe*

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01

https://byrhasil.hasil.gov.my/

i. Pilih bayaran menerusi FPX di portal perbankan internet bank yang tersenarai, atau
Pay through Financial Process Exchange (FPX) method via internet banking portals provided by various commercial bank, or

ii. Pilih bayaran menerusi kad debit atau kad kredit: Visa, Mastercard atau American Express*
*Pay using debit card or credit card: Visa, Mastercard and American Express**

02

Layari URL berikut untuk pengisian dan pembayaran Potongan Cukai Bulanan (PCB)** bagi pekerja
Visit the specified URLs shown below for Filling and Payment of Monthly Tax Deduction (MTD)

https://ekls.hasil.gov.my/

https://ecp39.hasil.gov.my/

* Tertakluk kepada terma dan syarat
Subject to terms and conditions

** HASiL telah menghentikan penerimaan bayaran PCB menggunakan cek dan tunai di seluruh kaunter bayarannya termasuklah yang dihantar menerusi pos atau kurier
HASiL no longer accept payment of Monthly Tax Deduction (MTD) paid by cash or cheque at its payment counters or being send through postal or courier

Informasi *Information*

Kemudahan Bayaran
Payment Services

Cukai Pendapatan (bagi Individu dan Syarikat), Cukai Keuntungan Harta Tanah dan Potongan Cukai Bulanan (PCB) boleh dibayar menerusi Bank Komersial dan Pejabat Pos yang dilantik sebagai ejen kutipan menggunakan pelbagai medium:***
*Income Taxes (Individuals and Companies), Real Property Gains Tax and Monthly Tax Deductions (MTD) can be paid using various methods provided by banks:****

Medium Bayaran *Medium of Payment*	Jenis Bayaran *Type of Payment*		
	CP *INCOME TAX*	CKHT *RPGT*	PCB *MTD*
Kaunter Bank / Kaunter Pejabat Pos *Bank Counter / Post Office Counter*	✓	✓	✓
Mesin Juruwang Automatik (ATM) *Automatic Teller Machine (ATM)*	✓	✓	
Perbankan Internet *Internet Banking*	✓	✓	✓
Perbankan Telefon/ Telefon Mudah Alih *Phone/Mobile Banking*	✓		
Mesin Deposit Tunai (CDM) *Cash Deposit Machine (CDM)*	✓	✓	
Mesin Deposit Cek *Cheque Deposit Machine*	✓	✓	✓

- *** Setiap ejen kutipan yang dilantik menawarkan pilihan perkhidmatan yang berbeza. Penggunaan adalah tertakluk kepada terma dan syarat yang telah ditetapkan oleh pihak ejen.
Each banks provide different payment methods. Payment will be subject to terms and conditions specified by the banks.
- *** Rujuk maklumat bayaran di laman web rasmi HASiL.
Refer to the payment information at the HASiL's official website.

Resit bayaran dan slip penerimaan dari bank perlu disimpan untuk rujukan masa hadapan. Semua resit dikeluar oleh ejen kutipan yang dilantik dianggap sebagai resit rasmi.
Taxpayer must keep the receipt and bank notification slip for future reference. All payment receipts/notifications issued by the appointed banks will be deemed as the official receipts.

Bayaran menerusi Pindahan Telegrafik (TT)

Tax payment through Telegraphic Transfer (TT)

Pembayar cukai atau pihak pembayar perlu menggunakan Nombor Akaun Maya (Virtual Account Number (No. VA) melalui Sistem e-TT mulai akhir Januari 2022.
Taxpayers will begin using Virtual Account No (VA No) through the e-TT System from the end of January 2022.

Pembayar cukai atau pihak pembayar dikehendaki log in ke dalam sistem tersebut dan mengisi maklumat bayaran diperlukan sebelum memperoleh No VA yang akan digunakan untuk membuat bayaran menerusi TT.
Taxpayer or payor must log in to the e-TT system to provide the required payment information before getting the VA Number, need to be used when paying through TT.

Pembayar cukai boleh merujuk laman web rasmi HASiL atau menghubungi nombor telefon berikut bagi mendapatkan maklumat lanjut berhubung prosedur bayaran menerusi pindahan telegrafik (TT):
Taxpayers can refer to the HASiL's official website or call the following numbers for more information on payment procedures through TT:

Nombor telefon / *Phone number*

HASIL Care Line :

03-8911 1000 (panggilan dalam negara) *(calls within the country)*	603-8911 1100 (panggilan dari luar negara) *(calls from abroad)*

Nombor Faks / *Fax Number*

03-62019637

Alamat Emel / *Email Address*

HelpTTpayment@hasil.gov.my

Informasi *Information*

Kaunter Pusat Bayaran HASiL
HASiL Payment Counter

Mulai 1 April 2021, kaunter bayaran di semua Pusat Bayaran HASiL hanya akan menerima bayaran seperti berikut:
Starting 1st April 2021, payment counters at all HASiL Payment Counters will only accept tax payments as listed below:

01 Cukai Keuntungan Harta Tanah (CKHT) – Pegangan cukai 3% oleh pemeroleh hartanah di bawah seksyen 21B Akta CKHT 1976 (Borang CKHT502);
Real Property Gains Tax (RPGT) - 3% tax withholding by property acquirers under section 21B of the RPGT Act 1976 (Form CKHT 502);

02 Cukai Pendapatan Penghibur Awam (Seniman Kembara);
Public Entertainer Income Tax (Traveling Artists);

03 Cukai Pegangan;
Withholding Tax;

04 Bayaran kompaun; dan
Compound payment; and

05 Bayaran cukai pendapatan menggunakan kad kredit / kad debit.
Income tax payment using credit / debit card.

- Bayaran cukai boleh dilakukan menggunakan Wang Tunai / Cek Berpalang, Draf Bank, Kiriman Wang dan Wang Pos (atas nama Ketua Pengarah Hasil Dalam Negeri)
HASiL Payment counters can accept tax payment in Cash / Cross Cheque, Bank Draft, Money Order & Postal Order (payable to Director General of Inland Revenue)
- Bayaran menggunakan cek boleh dihantar menerusi pos atau kurier kepada ****:
*Payment can also be send through post or courier services to****:*

Semenanjung Malaysia *Peninsular Malaysia*	Sabah dan WP Labuan *Sabah and FT Labuan*	Sarawak *Sarawak*
Pusat Bayaran HASiL Kuala Lumpur, Aras Bawah, Blok 8A, Kompleks Bangunan Kerajaan Jalan Tuanku Abdul Halim, 50600 Kuala Lumpur *HASiL Kuala Lumpur Payment Counter, Ground Floor, Block 8A, Government Building Complex, Jalan Tuanku Abdul Halim 50600 Kuala Lumpur*	Cawangan HASiL Kota Kinabalu, Tingkat Bawah, Menara Hasil Jalan Tuanku Abdul Rahman, 88600 Kota Kinabalu, Sabah *HASiL Kota Kinabalu Branch, Payment Counter, Ground Floor, Menara Hasil, Jalan Tunku Abdul Rahman, 88600 Kota Kinabalu, Sabah*	Cawangan HASiL Kuching, Tingkat Satu, Menara Hasil, No. 1, Jalan Padungan 93100 Kuching Sarawak *HASiL Kuching Branch, Payment Counter, Level 1 Menara Hasil, No.1 Jalan Padungan 93100 Kuching, Sarawak*

**** Tertakluk kepada jenis bayaran yang masih diterima melalui pos atau kurier sahaja. Rujuk maklumat bayaran di laman web rasmi HASiL.
Subject to the type of payment allowed for post or courier. Please refer to the payment information at the HASiL's official website.

Tarikh Bayaran Cukai
Tax Payment Dateline

01 Ansuran Anggaran Cukai / *Tax Estimate Instalment*

Jenis *Type*	Borang *Form*	Tarikh Akhir Pembayaran *Payment Due Date*
Maklumat Potongan Cukai Bulanan pekerja (Individu penerima pendapatan Penggajian) *Monthly Tax Deduction (MTD) (Individual – Employment Income)*	e-PCB e-Data PCB e-CP39	15 hb bulan berikutnya *15th day of the following month*
Individu mempunyai punca Perniagaan *(Individual – Business Source)*	CP500	30 hb setiap bulan ansuran (setiap bulan ganjil bermula Mac) *30th day of the instalment month (every odd months begin from March)*
Syarikat / Koperasi / Perkongsian Liabiliti Terhad *Company / Co-operative / Limited Liability Partnership*	CP204	15 hb pada setiap bulan ansuran *15th on each instalment month*
Syarikat Petroleum Huluan *Upstream Petroleum Company*	CP250	15 hb pada setiap bulan ansuran *15th on each instalment month*

02 Baki Cukai Kena Dibayar / *Balance of Tax Payable*

Jenis *Type*	Borang *Form*	Tarikh Akhir Pembayaran *Payment Due Date*
Individu Tidak Menjalankan Perniagaan Non-Business Income	BE	30 April *30th April*
Individu Menjalankan Perniagaan *Business Income*	B	30 Jun *30th June*
Syarikat / Syarikat Petroleum / Koperasi / Perkongsian Liabiliti Terhad *Company / Petroleum company / Co-operative / Limited Liability Partnership*	C / CPE / C1 / PT	7 bulan selepas penutupan tempoh perakaunan *7 months after accounting period end*

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SEKATAN PERJALANAN
Stoppage Order

Satu tindakan penguatkuasaan yang dikenakan kepada individu / pengarah syarikat yang gagal menjelaskan Cukai Pendapatan / Cukai Keuntungan Harta Tanah
A stoppage order is imposed on individuals / company directors who fail to settle their Income Tax / Real Property Gains Tax

Penguatkuasaan Sekatan Perjalanan
Enforcement of Stoppage Order

- Sekatan perjalanan dikuatkuasakan di bawah Seksyen 104 Akta Cukai Pendapatan 1967 / Seksyen 22 Akta Cukai Keuntungan Harta Tanah 1976
  Stoppage order is enforced under Section 104, Income Tax Act 1967 / Section 22, Real Property Gains Tax Act 1976

Tindakan Sekiranya Disekat?
What You Should Do?

- Hubungi nombor telefon berikut untuk bantuan semakan jumlah tunggakan cukai
  Contact the following phone numbers for assistance to check the amount of arrears

Talian *Contact Us At*	Nombor Telefon *Telephone Number*	Waktu Pejabat *Office Hours*
Ibu Pejabat *Headquarters*	03-8313 8888 samb. / *ext.* 21539 / 21543 / 21884 / 21550 / 21544 / 21490	Isnin – Jumaat / *Monday – Friday* 8.00 pagi – 5.00 petang *8.00 am – 5.00 pm*
HASIL Care Line	03-8911 1000	Isnin – Jumaat / *Monday – Friday* 9.00 pagi – 5.00 petang *9.00 am – 5.00 pm*
HASIL Recovery Call Center (HRCC)	03-8751 1000	Isnin – Jumaat / *Monday – Friday* 8.30 pagi – 5.00 petang *8.30 am – 5.00 pm*

- BAYAR tunggakan cukai
  PAY outstanding balance
- KEMUKAKAN bukti pembayaran kepada cawangan HASiL yang mengendalikan fail cukai anda
  SUBMIT proof of payment to HASiL branches that handles your tax file

Kaedah Bayaran
Payment Method

Melalui ByrHASiL *https://byrhasil.hasil.gov.my/*	Perbankan Internet (FPX) / *Internet Banking (FPX)* Kad Kredit (Visa, MasterCard & American Express) *Credit Card (Visa, MasterCard & American Express)* (tertakluk kepada terma dan syarat) *(subject to term and conditions)*
Tunai / *Cash*	Di Kaunter Bank (terpilih) / *Bank Counters (selected)*
Perbankan Internet / *Internet Banking*	Bank-bank terpilih / *Selected banks*

* Untuk maklumat lanjut sila layari laman rasmi HASiL di www.hasil.gov.my
For more information please visit HASiL portal at www.hasil.gov.my

Kod Bayaran
Payment Code

Jenis Cukai *Type Of Tax*	Kod Bayaran *Payment Code*
Cukai Pendapatan *Income Tax*	084 / 095
Cukai Keuntungan Harta Tanah *Real Property Gains Tax*	090

Kaedah Bayaran
Payment Method

Pembatalan ***Revocation***	**Pelepasan Sementara** ***Temporary Release***
Menjelaskan amaun sepenuhnya mengikut sijil / perakuan sekatan *Paid in full amount as stated in certificate*	Bayaran sekurang-kurangnya 50% daripada jumlah cukai tunggakan dan membuat aturan bayaran ansuran untuk baki *Payment of at least 50% of outstanding tax amount and make instalment arrangement for the balance*
	Pembayar Cukai / Wakil *Taxpayer / Representative* • Hadir ke cawangan HASiL yang mengendalikan fail cukai sekurang-kurangnya 5 hari sebelum tarikh perjalanan ke luar negara *Be present at the HASiL branch that handles the tax file, at least 5 days before travelling abroad* • Mengemukakan surat atau emel permohonan dengan menyatakan maklumat destinasi, tujuan dan tempoh ke luar negara *Submit an application letter stating the travel destination, purpose and duration of visit*
	• Surat pelepasan sementara akan dikeluarkan kepada pembayar cukai dengan menyatakan tempoh pelepasan yang dibenarkan *Temporary release letter will be issued to the taxpayer stating the duration the taxpayer is allowed to travel overseas* • HASiL akan mengemaskini maklumat pembatalan dan pelepasan ke Jabatan Imigresen Malaysia *HASiL will update the temporary release information to the Immigration Department of Malaysia*

Perhatian / Important Note :

Bagi mengelakkan sebarang kesulitan, sila semak dan jelaskan CUKAI PENDAPATAN dan CUKAI KEUNTUNGAN HARTA TANAH sebelum merancang ke luar negara. Status sekatan perjalanan boleh disemak melalui laman sesawang Jabatan Imigresen https://sspi.imi.gov.my/sspi

To avoid any inconvenience, please check and settle any INCOME TAX and REAL PROPERTY GAINS TAX before planning to go abroad. Status of stoppage order can be checked through the Immigration Department website https://sspi.imi.gov.my/sspi

Informasi *Information*

HASiL Live Chat

HASiL Chat merupakan salah satu perkhidmatan khidmat pelanggan yang telah dilancarkan pada 1 November 2019.
HASiL Chat is one of the customer service platform that was launched on 1st November 2019.

Demi meningkatkan mutu dan kualiti penyampaian perkhidmatan HASiL agar lebih pantas dan efisien.
In order to improve the quality of HASiL's service quality delivery to be faster and more efficiently.

Melibatkan isu dan pertanyaan berkaitan cukai pendapatan, duti setem, CKHT dan semua perkhidmatan di bawah kendalian HASiL.
Involves issues and inquiries related to income tax, stamp duty, RPGT and all services under HASiL.

Ciri-Ciri
Features

Boleh dicapai dari mana-mana kawasan yang mempunyai capaian internet.
Can be reached in any area with internet access.

Pengguna perlu memasukkan butiran peribadi sebelum dibenarkan berhubung dengan pegawai.
Users need to enter personal details before being allowed to communicate with officers.

Pengguna boleh memuat naik dokumen rujukan semasa sesi perbualan.
Users can upload any document for references during their chat session.

Capaian
Access

Boleh dicapai melalui laman web rasmi HASiL di www.hasil.gov.my
Can be accessed through the HASiL's official website at www.hasil.gov.my

Waktu Operasi
Operation Hours

9.00 Pagi sehingga 5.00 Petang.
9.00 a.m. until 5.00 p.m.

HASiL
Knowledge Centre

HASiL Knowledge Centre (HKC) merupakan satu sistem interaktif secara atas talian yang membantu pelanggan untuk mendapatkan maklumat secara segera dan pantas.
HASiL Knowledge Centre (HKC) is an online interactive system that offers search and support to helps taxpayers to obtain information quickly and easily.

HKC tersedia dalam dwibahasa, iaitu Bahasa Melayu dan Bahasa Inggeris.
HKC is available in bilingual, namely Bahasa Melayu and English.

Fungsi HKC
HKC Function

HKC akan menjana jawapan yang berkaitan dengan kata kunci yang dimasukkan oleh pelanggan ke ruangan yang disediakan. Pelanggan dapat memilih pautan yang berkaitan bagi memperoleh maklumat lanjut.
HKC will generate answers related to the keywords entered by the taxpayer into the space provided. Taxpayers can select relevant links to obtain more information.

Bagi memudahkan kelancaran, pengguna perlu mempunyai capaian internet.
To facilitate smoothness, users need to have internet connection.

Capaian
Access

HKC dapat dicapai melalui Portal Rasmi HASiL di www.hasil.gov.my yang terletak di ruangan kanan portal berbentuk “Tanya@HKC”
HKC can be accessed on the HASiL Official Portal at www.hasil.gov.my which is located on the right column of the portal in the form of “Tanya@HKC”

AMBANG JUMLAH PENDAPATAN INDIVIDU TIDAK DIKENAKAN CUKAI PENDAPATAN BAGI TAHUN TAKSIRAN 2021

INCOME THRESHOLD NOT SUBJECT TO TAX FOR YEAR OF ASSESSMENT 2021

Diri Sendiri
Self/Single

RM37,333
setahun/*annually*
RM3,111
sebulan/*monthly*

Taksiran Berasingan
Separate Assessment

BERKAHWIN + 1 ANAK *MARRIED + 1 CHILD*	BERKAHWIN + 2 ANAK *MARRIED + 2 CHILDREN*
RM39,333 setahun/*annually* RM3,278 sebulan/*monthly*	RM41,333 setahun/*annually* RM3,444 sebulan/*monthly*

Taksiran Bersama
Joint Assessment

BERKAHWIN + 0 ANAK *MARRIED + 0 CHILD*	BERKAHWIN + 1 ANAK *MARRIED + 1 CHILD*	BERKAHWIN + 2 ANAK *MARRIED + 2 CHILDREN*
RM48,000 setahun/*annually* RM4,000 sebulan/*monthly*	RM50,000 setahun/*annually* RM4,167 sebulan/*monthly*	RM52,000 setahun/*annually* RM4,333 sebulan/*monthly*

REBAT CUKAI / *TAX REBATE*

INDIVIDU DENGAN PENDAPATAN BERCUKAI TIDAK MELEBIHI RM35,000 DIBERIKAN REBAT SENDIRI (RM400) BAGI TAKSIRAN DIRI SENDIRI / BUJANG DAN TAKSIRAN BERASINGAN, ATAU REBAT SENDIRI (RM400) DAN REBAT SUAMI / ISTERI (RM400) BAGI PILIHAN TAKSIRAN BERSAMA

INDIVIDUAL WITH TAXABLE INCOME NOT EXCEEDING RM35,000 WILL BE GIVEN REBATE (RM400) FOR SELF-ASSESSMENT / SINGLE AND SEPARATE ASSESSMENT, OR REBATE (RM400) AND HUSBAND / WIFE REBATE (RM400) FOR JOINT ASSESSMENT OPTIONS

JABATAN KHIDMAT KORPORAT | LHDN MALAYSIA | CORPORATE SERVICES DEPARTMENT

Untuk maklumat lanjut, sila layari www.hasil.gov.my
For further information, please visit www.hasil.gov.my

Kadar Cukai Pendapatan Individu Tahun Taksiran 2021

Individual Income Tax Rates for the Year of Assessment 2021

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KATEGORI *CATEGORY*	BANJARAN PENDAPATAN BERCUKAI (RM) *CHARGEABLE INCOME (RM)*	PENGIRAAN (RM) *CALCULATION (RM)*	KADAR (%) *RATE (%)*	CUKAI (RM) *TAX (RM)*
A	0 - 5,000	5,000 pertama *On the first 5,000*	0	0
B	5,001 - 20,000	5,000 pertama 15,000 berikutnya *On the first 5,000* *Next 15,000*	1	0 150
C	20,001 - 35,000	20,000 pertama 15,000 berikutnya *On the first 20,000* *Next 15,000*	3	150 450
D	35,001 - 50,000	35,000 pertama 15,000 berikutnya *On the first 35,000* *Next 15,000*	8	600 1,200
E	50,001 - 70,000	50,000 pertama 20,000 berikutnya *On the first 50,000* *Next 20,000*	13	1,800 2,600
F	70,001 - 1000,000	70,000 pertama 30,000 berikutnya *On the first 70,000* *Next 30,000*	21	4,400 6,300
G	100,001 - 250,000	100,000 pertama 150,000 berikutnya *On the first 100,000* *Next 150,000*	24	10,700 36,000
H	250,001 - 400,000	250,000 pertama 150,000 berikutnya *On the first 250,000* *Next 150,000*	24.5	46,700 36,750

KATEGORI *CATEGORY*	BANJARAN PENDAPATAN BERCUKAI (RM) *CHARGEABLE INCOME (RM)*	PENGIRAAN (RM) *CALCULATION (RM)*	KADAR (%) *RATE (%)*	CUKAI (RM) *TAX (RM)*
I	400,001 - 600,000	400,000 pertama 200,000 berikutnya *On the first 400,000* *Next 200,000*	25	83,450 50,000
J	600,001 - 1,000,000	600,000 pertama 400,000 berikutnya *On the first 600,000* *Next 400,000*	26	133,450 104,000
K	1,000,001 - 2,000,000	1,000,000 pertama 1,000,000 berikutnya *On the first 1,000,000* *Next 1,000,000*	28	237,450 280,000
L	Melebihi 2,000,000	2,000,000 pertama Setiap ringgit berikutnya *On the first 2,000,000* *Next ringgit*	30	517,450 ...

Kadar Cukai Pendapatan Syarikat Tahun Taksiran 2021
Company Income Tax Rate for the Year of Assessment 2021

Syarikat dengan modal berbayar tidak melebihi RM2.5 juta
Company with paid up capital not more than RM2.5 Million

17% — **RM600,000 yang pertama** / ***On first RM600,000***

24% — **Baki Seterusnya** / ***Subsequent Balance***

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

Syarikat dengan modal berbayar melebihi RM2.5 Juta
Company with paid up capital more than RM2.5 Million
24%

Informasi *Information*

10 PERKARA ANDA PERLU TAHU TENTANG CUKAI PENDAPATAN
Important Things That You Must Know About Income Tax

1

Saraan bersih bulanan yang kena cukai selepas KWSP RM3,111 (kategori bujang)
Monthly net income taxable after EPF deduction RM3,111 (for single assessment)

2

Dapatkan nombor cukai pendapatan di e-daftar (http://edaftar.hasil.gov.my)
Register your income tax number via e-daftar (http://edaftar.hasil.gov.my)

3

Apa yang perlu saya lakukan jika saya layak dikenakan cukai?
What should I do if my income is taxable?

- Daftar no. cukai pendapatan / *Register for income tax number*
- Hantar dan lapor pendapatan / *Submit and declare income*
- Bayar tunggakan cukai / *Pay any tax arrears*
- Simpan dokumen dengan lengkap dan teratur / *Keep proper tax documents*

4

Terdapat 26 pelepasan cukai yang layak dituntut oleh pembayar cukai
There are 26 tax relief that can be claimed by taxpayer

5

Beza rebat dan pelepasan cukai
Differences between tax rebate and tax releif

Rebat Cukai : Individu yang mempunyai pendapatan bercukai RM35,000 layak menuntut rebat (RM400).
Tax rebate : Individuals who have taxable income RM35,000 eligible to claim rebate of (RM400).

Pelepasan Cukai : Amaun yang dibenarkan untuk tolakan ke atas pendapatan yang diterima.
Tax relief : Amount allowed to be deducted from the income received.

6

Apa itu Potongan Cukai Bulanan (PCB)
What is Monthly Tax Deduction (MTD)

i. PCB adalah potongan cukai pendapatan secara bulanan yang dilakukan oleh majikan.
MTD is an income tax deduction on a monthly basis by employer.

ii. Membantu untuk mengurangkan beban membayar cukai sekaligus.
Helps to reduce the burden of paying taxes at once.

iii. Potongan dibuat berdasarkan jumlah saran bersih bulanan pembayar cukai.
Deduction are made based on taxpayer monthly net remuneration amount.

iv. Ditolak daripada gaji bulanan yang diterima oleh pembayar cukai yang layak.
Deducted from the monthly salary received by the eligible taxpayer.

7

Bagaimana cara untuk menghantar Borang Nyata (BN)
How to submit Return Form (RF)

E-Filing melalui MyTax
E-Filing via MyTax

8

Apa yang perlu saya lakukan jika ingin menggunakan system e-Filing?
What should I do if you want to login e-Filing system?

Perlu dapatkan nombor PIN dari Borang Maklumbalas Pelanggan di portal HASiL
Must get the PIN number via Customer Feedback Form at HASiL portal

9

Apa yang perlu saya lakukan jika terlupa kata laluan e-Filing?
What should I do if I forgot my e-Filing password?

Set semula kata laluan melalui:
Reset your password via:

- E-mel berdaftar / *Registered email with HASiL*
- SMS / *SMS*
- Hadir ke Cawangan HASiL berdekatan / *Visit our nearest HASiL branches*

10

Cara bayaran cukai pendapatan
Tax payment method

- ByrHASiL / *ByrHASiL*
- Perbankan internet / *Internet Banking*
- Kad kredit / *Credit card*
- Kaunter bayaran / *Payment counter*

LHDN MALAYSIA

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EASY | ACCURATE | SECURE

https://ez.hasil.gov.my

1 Mac - 30 April 2022
1st March- 30th April 2022
Tidak Menjalankan Perniagaan
Non Business Income

1 Jun - 30 Jun 2022
1st June- 30th June 2022
Menjalankan Perniagaan
Business Income

www.hasil.gov.my | 03-8911 1000 | Borang Maklum Balas di portal rasmi LHDNM

Imbas Kod QR untuk e-Filing

Scan QR Code for e-Filing

JANGAN JADI MANGSA
PENIPUAN KEWANGAN DAN PERCUKAIAN
DON'T BE A VICTIM
OF FINANCIAL AND TAXATION SCAMS

JANGAN DEDAHKAN MAKLUMAT SULIT
kewangan dan percukaian kepada mereka yang diragui

JANGAN BERI MAKLUM BALAS
sekiranya menerima sebarang panggilan telefon, SMS, emel atau surat yang meragukan

DAPATKAN PENGESAHAN LHDNM
melalui Borang maklumbalas atau hubungi Hasil Care Line di 03-8911 1000

DO NOT DISCLOSE CONFIDENTIAL INFORMATION
financial and taxation to any suspicious parties

DO NOT RESPOND
if you received any telephone calls, SMS, e-mails or letter of dubious

GET IRBM'S CONFIRMATION
via feedback form or call Hasil Care Line at 03-8911 1000

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