EMBRACING NEW Challenge PARADIGM

INDIVIDUAL INCOME TAX IN MALAYSIA FOR EXPATRIATES

TAX BENEFITS FOR NATION PROSPERITY

EDUCATION

AGRICULTURE

HEALTH

WELFARE

PEACE

ECONOMY

SECURITY

DEVELOPMENT

PUBLIC TRANSPORTATION

INDUSTRIES

www.hasil.gov.my

03-8911 1000
Hasil Care Line

03-8751 1000
Hasil Recovery Call Centre

/LhdnTube

/LHDNMofficial

/LHDNM

/LHDNM


MyTax
SINGLE SIGN-ON
FOR ALL SERVICES
LHDN
MALAYSIA
Anda tiada sekatan perjalanan
Baki Cukai
RM 750.25
RM 207.1
STATUS BORANG E-FILING
2018
BE 2018 form was submitted on 10/02/2019
2019
BE 2019 form was submitted on 17/02/2020
GET IT ON
Google Play
Available on the
App Store
EXPLORE IT ON
AppGallery

GERBANG INFORMASI PERCUKAIAN

WEB RESPONSIF DAN APLIKASI MOBILE

PAPARAN MODEN, MENARIK & INOVATIF

INFORMASI SETEMPAT DALAM ‘Peti Mel’ PENGGUNA

INFORMASI INTERAKTIF MUDAH, RINGKAS & PADAT

HUB APLIKASI MOBILE BAGI SEMUA APLIKASI DI LHDNM

SATU *ID* UNTUK AKSES SEMUA PERKHIDMATAN

CIRI-CIRI UTAMA MyTax:

- **Profil**
- **Peti Mel**
- **Status MyTax**
  Lejar, Potongan Cukai Bulanan (PCB), Bayaran Balik, Anggaran Ansuran (CP500) dan Surat Penyelesaian Cukai (SPC)
- **Pautan Perkhidmatan**
  Dilengkapi dengan pautan kepada pelbagai aplikasi percukaian di LHDNM

MyTax

LAYARI PORTAL RASMI MyTax :

https://mytax.hasil.gov.my

MUAT TURUN DI PLATFORM BERIKUT :

GET IT ON Google Play

Available on the App Store

EXPLORE IT ON AppGallery

EMPLOYMENT INCOME

A foreign national working in Malaysia is liable to tax under Malaysian domestic law in respect of his employment income derived in Malaysia

"... a tax to be known as income tax shall be charged for each year of assessment upon the income of any person accruing in or derived from Malaysia or received in Malaysia from outside Malaysia."

Responsibility of Taxpayers

- Taxpayers are required to declare, calculate their own tax, submit the Return Form and pay the tax

Deadline of Return Form Submission

- ***30 April*** - Individual who receive income from other than business source
- ***30 June*** - Individual who receive income from business source

Tax Payment

- **On** or **before** deadline of Return Form submission

Verification

- Monthly Tax Deduction (MTD) in 2020 which was deducted by the employer via **e-Lejar** (https://mytax.hasil.gov.my)
- The accurate amount of Monthly Tax Deduction via **Kalkulator PCB** (www.hasil.gov.my)

EMBRACING NEW Challenge PARADIGM

LHDN MALAYSIA

RESIDENCE STATUS

Generally, the residence status of an individual for a basis year for a year of assessment is determined by reference to his physical presence in Malaysia and not by his nationality or citizenship

EMBRACING NEW Challenge PARADIGM

LHDN MALAYSIA

• Tax Residency Status

01 > 182 days or more of the tax year;

02 < 182 days of the tax year but was a resident in the country for a total of 182 consecutive days linked to days from the year immediately preceding or following that tax year;

03 At least 90 days of the current tax year and was a resident in Malaysia for at least 90 days in three of the four preceding years; **OR**

04 Will be a resident in Malaysia in the year following and has been a resident in Malaysia in the **3** years preceding the one being taxed;

Claim for Exemption – Paragraph 21 Schedule 6 of ITA 1967

Income of a non-resident individual is tax exempt if derived from an employment exercised by him in Malaysia for:-

(a) a period or periods which together do not exceed 60 days in the basis year for a year of assessment; or

(b) a continuous period (not exceeding 60 days) which overlaps the basis years for 2 successive years of assessment; or

(c) a continuous period (not exceeding 60 days) which overlaps the basis years for 2 successive years of assessment and for a period or periods which together with that continuous period do not exceed 60 days.

Claim for Exemption – Paragraph 21 Schedule 6 of ITA 1967

Example 1:
Mr. Andrew was in Malaysia for the following periods:-
01.03.2020 to 31.03.2020 31 days (employment)
01.09.2020 to 15.09.2020 15 days (employment)
Total: 46 days

His employment income for Y/A 2020 is TAX EXEMPT as he is not resident (not physically present in Malaysia for at least 182 days in the basis year) and has exercised his employment for less than 60 days.

Claim for Exemption – Paragraph 21 Schedule 6 of ITA 1967

Example 2:

Mr. Baker was employed in Malaysia for the following periods:-

01.09.2020 to 30.09. 2020	30 days
01.10. 2020 to 31.10. 2020	31 days

Total: 61 days

He was paid for the period from 01.09. 2020 to 31.10. 2020.

He left Malaysia on the night of 26.10. 2020.

27 – 28.10. 2020 are non-working days and he was on vacation leave from 29-31.10. 2020 .

As such, he was physically present in Malaysia for 56 days only.

His income for the period of employment (61 days) will be subjected to tax at the non-resident tax rate of 28% (paragraph 22 Schedule 6 of ITA 1967).

DETERMINATION OF RESIDENCE STATUS

Records to be kept:

- Certified true copy of passport
- List of entries/exits
- Copy of departure flight ticket
- Confirmation by the employer on the period of employment, if required
- Other supporting documents

RESIDENCE STATUS

For income tax purposes :

- Residence status is one of the main criteria that determines an individual’s liability to Malaysian income tax

- Liability to tax is determined on a year to year basis

RESIDENCE STATUS

You will not be taxable if

- Employed in Malaysia for less than 60 days
- Employed on board a Malaysian ship
- Age 55 years old and receiving pension from Malaysian employment
- Receiving interest from banks
- Receiving tax exempt dividends

If taxable, you are required to fill in M Form .

TAX RATE

Resident vs non-resident

	RESIDENT	NON-RESIDENT
Personal reliefs	Eligible	Not eligible
Tax rates	Scale rates from 0% to 28%	Fixed rate of 28%
Tax rebate of RM400 for chargeable income not exceeding RM35,000	Eligible	Not eligible

Resident : Scale rates of tax from 0 - 28 % (w e f Year 2016) on chargeable income after reliefs

Non resident : Flat rate of 28% (w e f Year 2016 - 2019) not entitled to claim for reliefs

Flat rate of 30% (for Year of Assessment 2020)

TAX COMPUTATION FOR RESIDENT INDIVIDUAL

	RM
Statutory/Aggregate Income From Employment	**x**
(-) Approved Donations	x
Total Income	**xx**
(-) Personal Reliefs	x
Chargeable Income	**xx**
Tax Charged (Refer To Tax Schedule)	**xx**
(-) Rebate	x
Tax Payable/ Tax paid in excess	**xx**
(-) Instalments / Monthly Tax Deductions (MTD) paid for 2020 income	xx
Balance of tax payable / Tax paid in excess	**xx**

Assessment Year 2020

Chargeable Income	Calculations (RM)	Rate %	Tax(RM)
0 - 5,000	On the First 5,000	0	0
5,001 - 20,000	On the First 5,000 Next 15,000	1	0 150
20,001 - 35,000	On the First 20,000 Next 15,000	3	150 450
35,001 - 50,000	On the First 35,000 Next 15,000	8	600 1,200
50,001 - 70,000	On the First 50,000 Next 20,000	14	1,800 2,800
70,001 - 100,000	On the First 70,000 Next 30,000	21	4,600 6,300
100,001 - 250,000	On the First 100,000 Next 150,000	24	10,900 36,000
250,001 - 400,000	On the First 250,000 Next 150,000	24.5	46,900 36,750
400,001 - 600,000	On the First 400,000 Next 200,000	25	83,650 50,000
600,001 - 1,000,000	On the First 600,000 Next 400,000	26	133,650 104,000
1,000,001 - 2,000,000	On the First 1,000,000 Next 1,000,000	28	237,650 280,000
Exceeding 2,000,000	On the First 2,000,000 Next ringgit	30	517,650 ....

LHDN MALAYSIA EMBRACING NEW Challenge PARADIGM

MONTHLY TAX DEDUCTIONS (MTD)

FOR NON RESIDENTS

CALCULATION OF MONTHLY TAX DEDUCTIONS (MTD) FOR NON RESIDENT

MTD for a non resident employee or who is not known to be resident in Malaysia shall be at a flat rate of 30%

CALCULATION OF MONTHLY TAX DEDUCTIONS (MTD) FOR NON RESIDENT

Example **:**

An employee who has not qualify as a tax resident in Malaysia for year 2020 :

Monthly gross remuneration	: RM 10,000.00
MTD calculation	: RM 10,000.00 x 30%
	= RM3,000.00

EMBRACING NEW Challenge PARADIGM

CALCULATION OF MONTHLY TAX DEDUCTIONS (MTD) FOR NON RESIDENT

***Example*:**

A foreign national signed an employment contract with a Malaysian company for 3 years.

Date of arrival in Malaysia - 5 October 2019

MTD Year 2019

October – December @ flat rate 28%

MTD Year 2020

January –June @ flat rate 30%

July

(if his physical presence in Malaysia

is 182 days or more) @ scale rate 0-30%

TAX COMPUTATION FOR NON-RESIDENT INDIVIDUAL

	RM	RM
Statutory/Aggregate Income From Employment	**x**	**10,000**
(-) Approved Donations / Gifts / Contributions	x	(0.00)
Total / Chargeable Income	**xx**	**10,000**
Tax Chargeable (RM10,000 * 30%)	**xx**	**3,000**
Tax Payable	**xx**	**3,000**
(-) Instalments / Monthly Tax Deductions (MTD) paid for 2020 income	xx	**(3,000)**
Balance of tax payable / Tax paid in excess	**xx**	**0.00**

REGISTRATION OF TAX FILE

LHDN MALAYSIA

EMBRACING NEW Challenge PARADIGM

1

The employer under Section 83(2) must give IRBM notice of new employee (CP 22) not later than one month from the date of commencement of employment

2

Via e-Daftar

EMBRACING NEW Challenge PARADIGM

CP 22 FORM

NOTIFICATION OF NEW EMPLOYEE

LEMBAGA HASIL DALAM NEGERI MALAYSIA CP22 [Pin. 1/2020]

PEMBERITAHUAN PEKERJA BAHARU

NOTIFICATION OF NEW EMPLOYEE

[SUBSEKSYEN 83(2) AKTA CUKAI PENDAPATAN 1967]

[SUBSECTION 83(2) OF THE INCOME TAX ACT 1967]

Borang ini hendaklah dikemukakan dalam tempoh satu bulan dari tarikh mula penggajian.
This form must be submitted within one month from the date of commencement of employment.

Kepada / *To*
Lembaga Hasil Dalam Negeri Malaysia

Nama majikan dan alamat / *Employer's name and address*

No. majikan / *Employer's no.* E

No. telefon majikan / *Employer's telephone no.*

MAKLUMAT PEKERJA BAHARU / *PARTICULARS OF NEW EMPLOYEE*

Nama penuh / *Full name*

Jenis pekerjaan / *Nature of employment*

Tarikh permulaan pekerjaan sekarang / *Commencement date of current employment* — hh/bb/tttt (dd/mm/yyyy)

Tempoh pekerjaan yang dijangkakan / *Expected duration of employment*

Alamat kediaman sekarang / *Current residential address*

Alamat surat-menyurat sekarang / *Current correspondence address*

Tandakan 'X' jika alamat surat-menyurat di atas adalah alamat ejen cukai
Enter 'X' if the above correspondence address belongs to a tax agent

No. telefon / *Telephone no.* -

No. cukai pendapatan / *Income tax no.*

No. kad pengenalan / *Identity card no.*

No. pasport semasa / *Current passport no.*

No. pasport yang pernah didaftar dengan LHDNM (jika ada)
Passport no. previously registered with LHDNM (if any)

Jantina / *Gender*
1 = Lelaki / *Male*
2 = Perempuan / *Female*

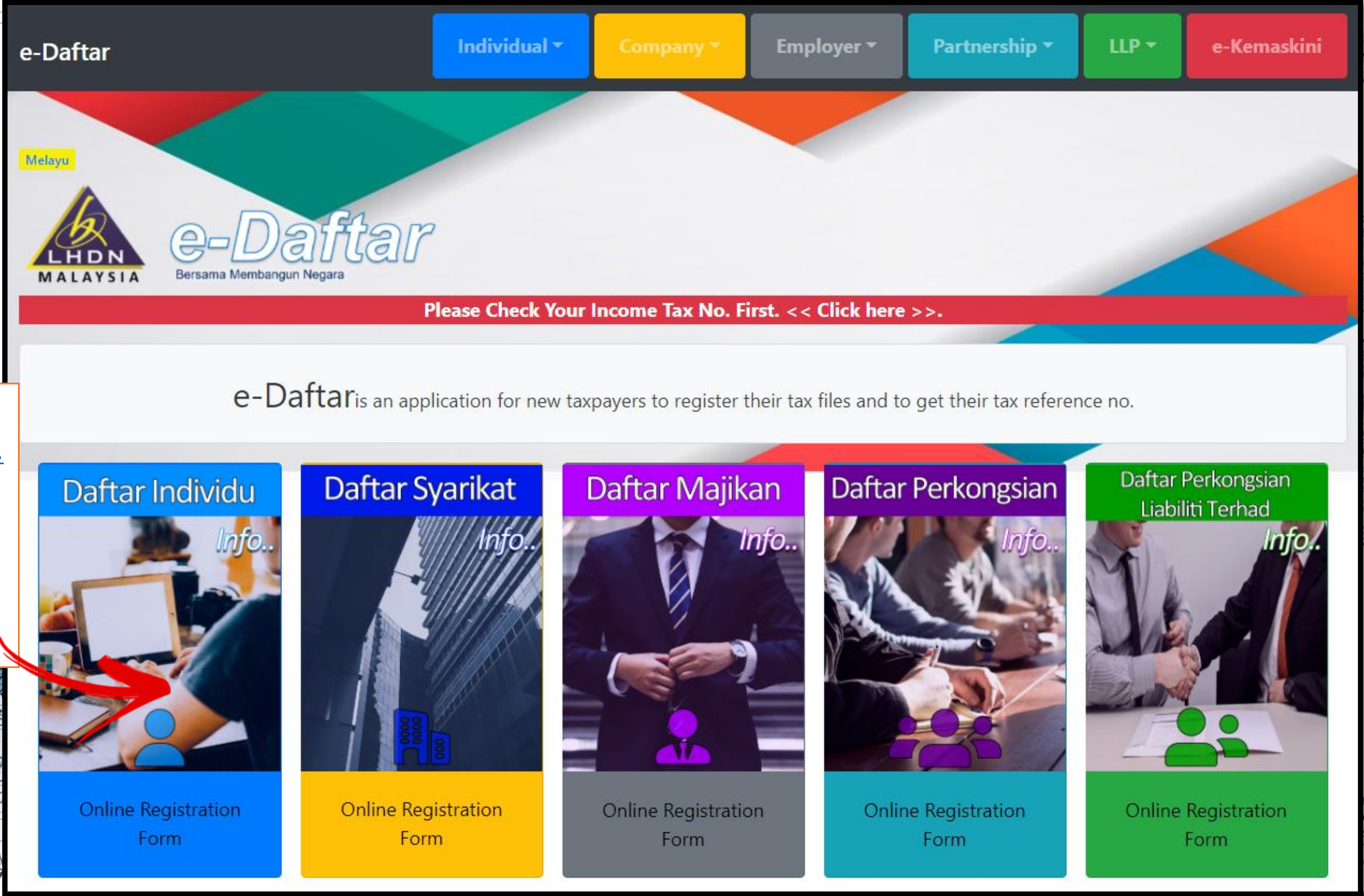
Warganegara / *Citizen*

Tarikh lahir / *Date of birth*

Taraf perkahwinan / *Marital status*

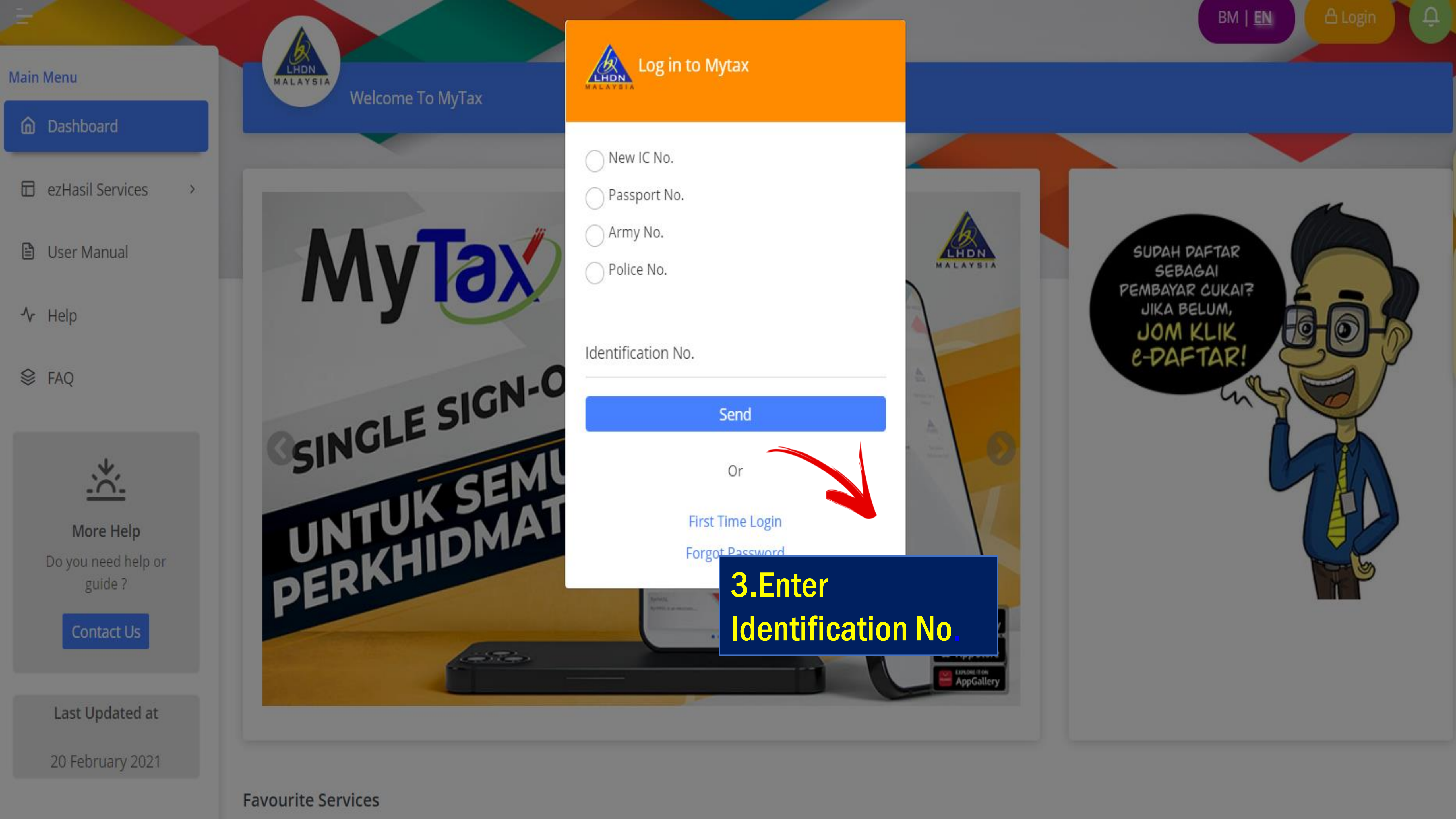
Jika berkahwin, nyatakan:
If married, state:
(a) Nama penuh suami / isteri
Full name of husband / wife
(b) No. kad pengenalan / pasport suami / isteri
Husband's / Wife's identity card / passport no.

Go to http://edaftar.hasil.gov.my/
Then click individual online registration form to register.




LOGIN,
FILL IN & SUBMIT
e-M


BM | EN
Login
Main Menu
Welcome To MyTax
1. Visit mytax.hasil.gov/my
2. Login
Dashboard
ezHasil Services
User Manual
Help
FAQ
More Help
Do you need help or guide ?
Contact Us
Last Updated at
20 February 2021
MyTax
WEB DISPLAY
MODERN AND RESPONSIVE
SINGLE S
UNTUK PERKHI
Google Play
App Store
AppGallery
SUDAH DAFTAR SEBAGAI PEMBAYAR CUKAI? JIKA BELUM, JOM KLIK e-DAFTAR!
Chat
Tanya @ HKC
Favourite Services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User Manual
Help
FAQ
More Help
Do you need help or guide ?
Contact Us
Last Updated at
20 February 2021
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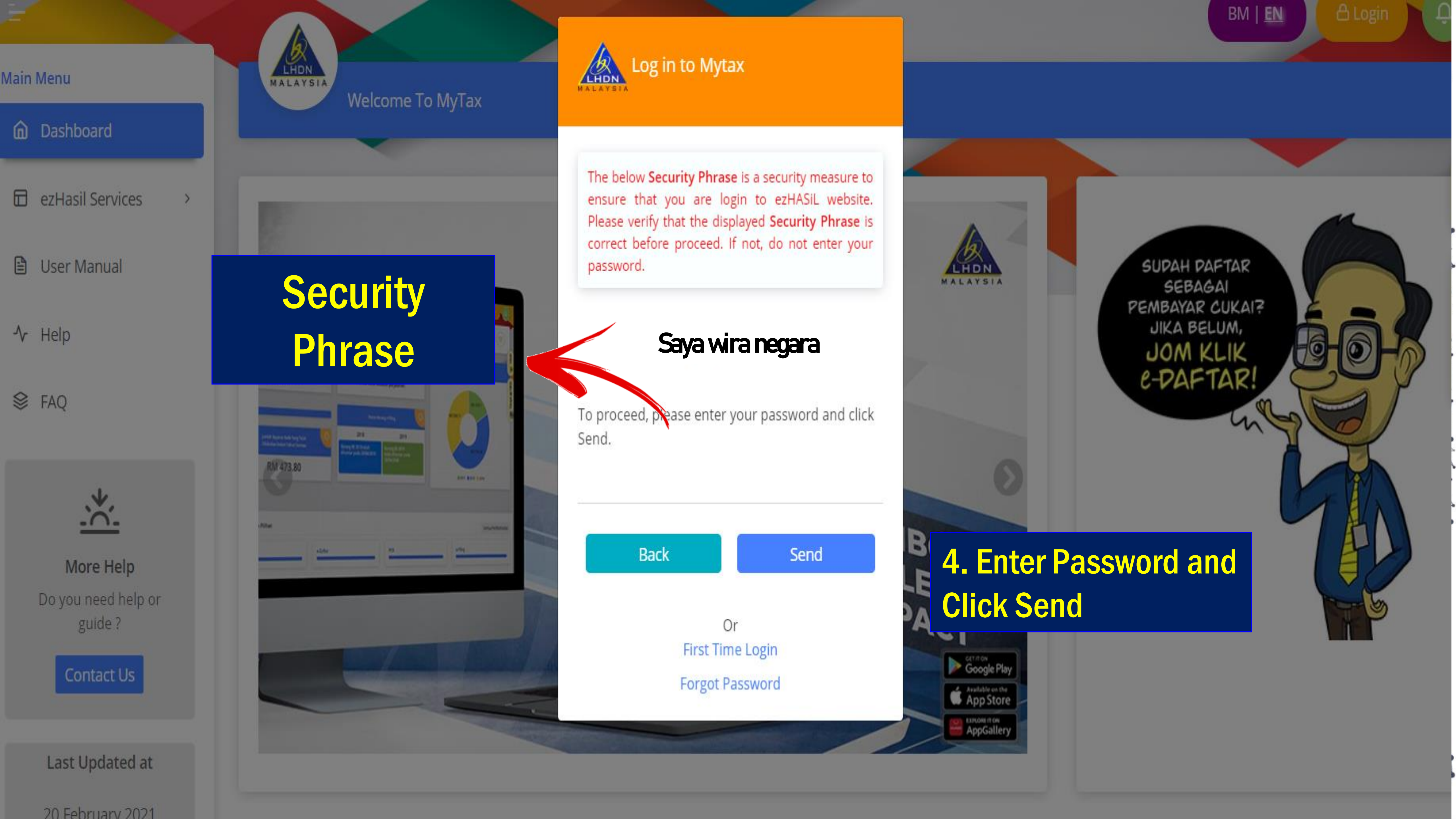
Welcome To MyTax
Log in to Mytax
New IC No.
Passport No.
Army No.
Police No.
Identification No.
Send
Or
First Time Login
Forgot Password
3.Enter Identification No.
MyTax
SINGLE SIGN-O
UNTUK SEMU
PERKHIDMAT
SUDAH DAFTAR SEBAGAI PEMBAYAR CUKAI? JIKA BELUM, JOM KLIK e-DAFTAR!
Favourite Services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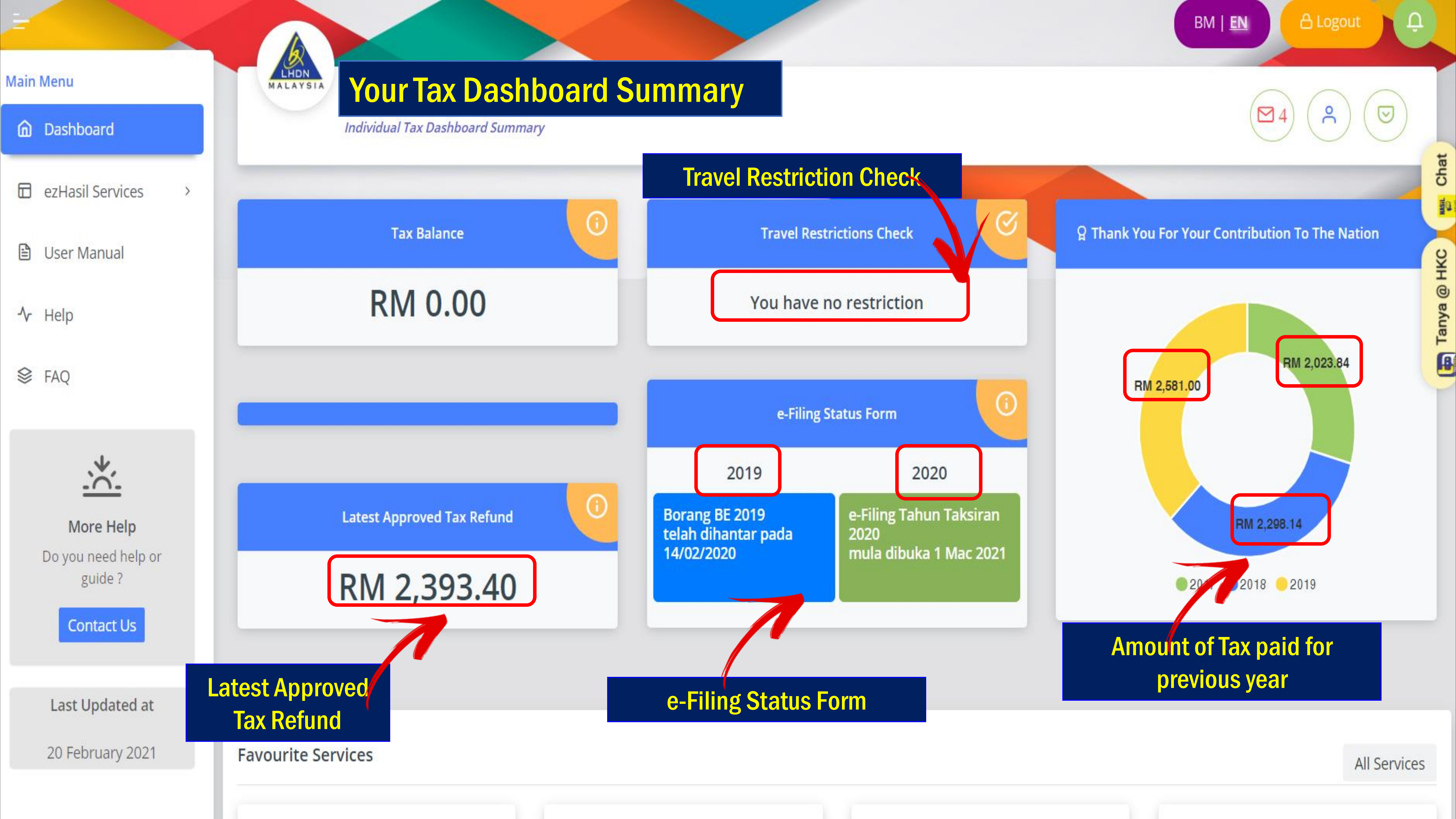
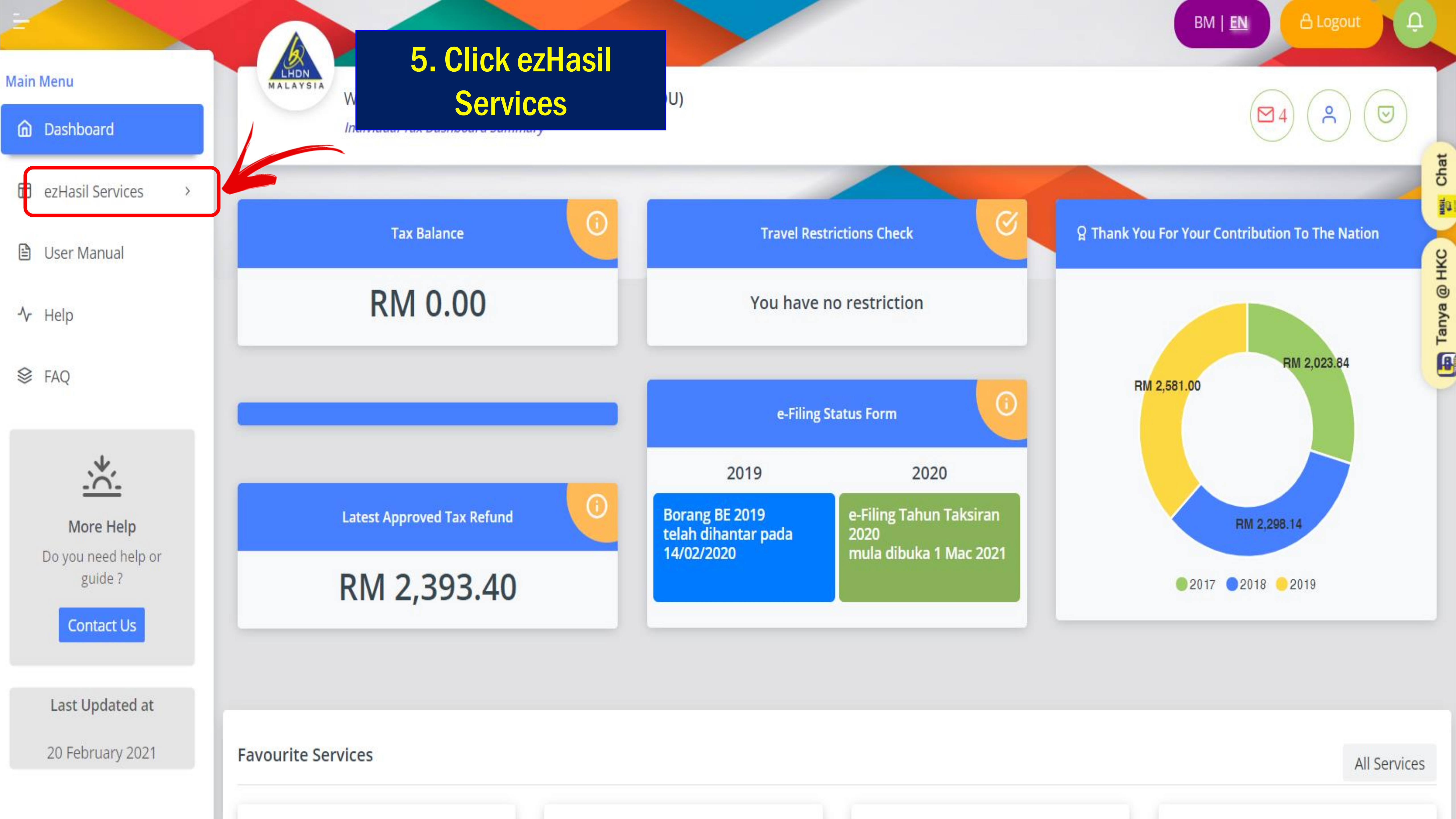
Login
Main Menu
Dashboard
ezHasil Services
User Manual
Help
FAQ
More Help
Do you need help or guide ?
Contact Us
Last Updated at
20 February 2021
LHDN MALAYSIA
Welcome To MyTax
Log in to Mytax
The below Security Phrase is a security measure to ensure that you are login to ezHASiL website. Please verify that the displayed Security Phrase is correct before proceed. If not, do not enter your password.
Saya wira negara
To proceed, please enter your password and click Send.
Back
Send
Or
First Time Login
Forgot Password
Security Phrase
4. Enter Password and Click Send
SUDAH DAFTAR SEBAGAI PEMBAYAR CUKAI? JIKA BELUM, JOM KLIK e-DAFTAR!
Google Play
App Store
AppGallery



Your Tax Dashboard Summary
Individual Tax Dashboard Summary
BM | EN
Logout
4
Main Menu
Dashboard
ezHasil Services
User Manual
Help
FAQ
More Help
Do you need help or guide ?
Contact Us
Last Updated at
20 February 2021
Tax Balance
RM 0.00
Travel Restriction Check
Travel Restrictions Check
You have no restriction
Thank You For Your Contribution To The Nation
RM 2,581.00
RM 2,023.84
RM 2,298.14
2018
2019
Latest Approved Tax Refund
RM 2,393.40
e-Filing Status Form
2019
2020
Borang BE 2019 telah dihantar pada 14/02/2020
e-Filing Tahun Taksiran 2020 mula dibuka 1 Mac 2021
Latest Approved Tax Refund
e-Filing Status Form
Amount of Tax paid for previous year
Favourite Services
All Services
Chat
Tanya @ HKC

5. Click ezHasil Services



BM | EN
Logout

Menu Utama

Dashboard

Perkhidmatan ezHasil

- ByrHASiL
- e-Filing
- Digital Franking Sistem 2.0 (DFS)
- e-Data Praisi
- Kalkulator PCB
- e-Kemaskini
- e-Lejar
- e-Residence
- e-SPC

20 February 2021

LHDN MALAYSIA

Welcome To MyTax, [redacted] (INDIVIDU)

Individual Tax Dashboard Summary

4

6. Click e-Filing

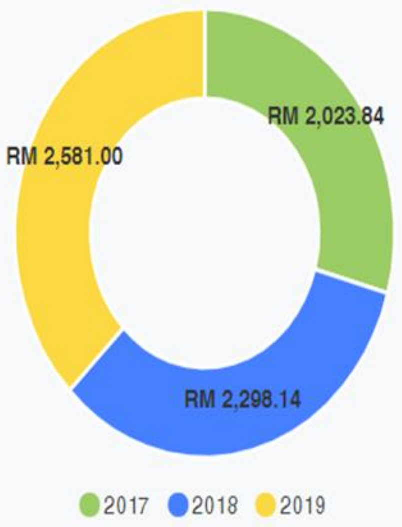
Tax Balance

RM 0.00

Travel Restrictions Check

You have no restriction

Thank You For Your Contribution To The Nation



e-Filing Status Form

2019	2020
Borang BE 2019 telah dihantar pada 14/02/2020	e-Filing Tahun Taksiran 2020 mula dibuka 1 Mac 2021

Latest Approved Tax Refund

RM 2,393.40

Chat

Tanya @ HKC

Favourite Services

All Services

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Logout

Main Menu

Dashboard

ezHasil Services

- ByrHASiL
- e-Filing
- Digital Franking System 2.0 (DFS)
- e-Data Praisi
- Calculator PCB
- e-Kemaskini
- e-Lejar
- e-Residence
- e-SPC

LHDN MALAYSIA

Welcome To MyTax

6

e-Filing

All Services

Method to electronically complete and submit Income Tax Return Form (ITRF)

e-Filing application is a system which allows taxpayer

7. Click e-Form

stimation form online. ITRF and estimation form provided in e-Filing is as follows:

- e-BE Tahun Taksiran 2020
- e-Form
- e-Application for Amended BE
- e-Lodgement CKHT
- e-WHT
- e-Acknowledge Receipt

BM | EN

Services

Welcome :
[redacted] IND

Maintenance

Log Out

ATTENTION : Please turn off the *pop-up blocker* function on your Internet browser before using e-Form. Please click here on how to turn off the *pop-up blocker* function.

Resident Individual

e-BE
Without business source of income

Year of Assessment

e-B
With business source of income

Year of Assessment

e-BT
Specialised knowledge workers or employees (Returning Expert Programme) which has been approved by the Minister - refer P.U (A) 344/2010 or P.U. (A) 151/2012 in the official portal of LHDNM

Year of Assessment

8. Click e-M

9. Choose 2020 Year of Assessment

Non-Resident Individual

e-M
Return Form of a Non-Resident Individual

Year of Assessment

2020
2019
2018
2017
2016
2015
2014

e-MT
Knowledge Worker is subject to approval by the Minister – refer to P.U. (A) 344/2010 in the LHDNM Official Portal

Non-Individual

e-P
Partnership Return Form

e-E

RETURN FORM OF A NON-RESIDENT INDIVIDUAL
UNDER SECTION 77 OF THE INCOME TAX ACT 1967
This form is prescribed under Section 152 of the Income Tax Act 1967
Records and documents used in the calculation of tax must be kept for 7 years for LHDNM reference

ezLatihan

e-M
YEAR OF ASSESSMENT
2020

YEAR OR ASSESSMENT 2020 BALANCE OF TAX PAYABLE : RM0.00

PARTICULARS OF INDIVIDUAL

Name (As per identification document)	
Income tax no.	SG 24660118030
Identification no.	
Current passport no.	
Expiry date of current passport	/ / dd/mm/yyyy
Passport no. registered with LHNDM	
Date of birth	/ / dd/mm/yyyy
* Citizen	MALAYSIA
* Gender	MALE
* Status as at 31-12-2020	SINGLE MARRIED DIVORCEE / WIDOW / WIDOWER
Record-keeping	
* Type of assessment	SELF;SINGLE/DIVORCEE/WIDOW/WIDOW

10. Choose type of assessment

OTHER PARTICULARS

STATUTORY INCOME, TOTAL INCOME AND NON-EMPLOYMENT INCOME OF PRECEDING YEARS NOT DECLARED

TAX PAYABLE / REPAYABLE

FINANCIAL PARTICULARS OF INDIVIDUAL (MAIN BUSINESS ONLY)

SUMMARY

PARTICULARS OF INDIVIDUAL

OTHER PARTICULARS

Telephone no.	
Handphone no. registered to LHDNM	
	Handphone no. registered to LHDNM will be u
* Handphone no.	MY 0167705287
Employer's no.	E
E-mail	
* Permanent address in country of origin of individual / executor of the deceased person's estate	VISTA MILLENIUM CONDO
Postcode	47150 City Puchong
State	SELANGOR
Country	MALAYSIA
Name of bank	CIMB BANK BERHAD
Bank account no.	7002849309
	Please ensure that the bank account number entere ... urpose of direct refund/repayment into your account, if any
Type of foreign currency requested	
SWIFT Code	
* Carries on e-Commerce	NO
Website / blog address	
* Has financial account(s) at financial institution(s) outside Malaysia	NO
* Disposal of asset under the Real Property Gains Tax Act 1976	NO
Disposal declared to LHDNM	
Incentive claim	Click to fill in value
Particulars of business income	Click to fill in value

11. Fill up phone number

12. Fill up email address and permanent address

13. Key in bank account

STATUTORY INCOME, TOTAL INCOME AND NON-EMPLOYMENT INCOME OF PRECEDING YEARS NOT DECLARED

STATUTORY INCOME, TOTAL INCOME AND NON-EMPLOYMENT INCOME OF PRECEDING YEARS NOT DECLARED

14. Fill up business income

15. Fill up partnership income

16. Business Loss brought forward

17. Fill up employment income

18. Fill rent income

19. Current year Business Lossess

20. Fill up Monthly Tax Deduction

Statutory income from businesses	50,000 .00
Number of businesses 1	
Statutory income from partnerships	50,000 .00
Number of partnerships 1	
Aggregate statutory income from businesses	100,000 .00
LESS : Business losses brought forward (Restricted to aggregate statutory income from businesses)	10,000 .00
TOTAL	90,000 .00
Statutory income from employment*/director's fees	10,000 .00
Number of employment 1	
* If there is a claim for exemption of employment income under : Amount	
Statutory income from rents	25,000 .00
Statutory income from discounts, premiums, pensions, annuities, other periodical payments, other gains or profits and additions pursuant to paragraph 43(1)(c)	.00
AGGREGATE INCOME	125,000 .00
LESS : Current year business losses (Restricted to aggregate income)	10,000 .00
LESS : Qualifying prospecting expenditure - Schedule 4	.00
LESS : Approved donations / gifts / contributions — Click to fill in value	.00
TOTAL	115,000 .00
TAXABLE PIONEER INCOME	.00
Gross income subject to tax at other rates Please specify :	.00
TOTAL INCOME (SELF)	115,000 .00
Payment made for 2020 income – SELF and HUSBAND / WIFE	
Monthly Tax Deductions (MTD) 50,000.00	50,000.00
Self instalments / CP500	
Non-employment income of preceding years not declared — Click to fill in value	

PARTICULARS OF INDIVIDUAL

OTHER PARTICULARS

STATUTORY INCOME, TOTAL INCOME AND NON-EMPLOYMENT INCOME OF PRECEDING YEARS NOT DECLARED

TAX PAYABLE / REPAYABLE

Chargeable Income 115,000

COMPUTATION OF TAX CHARGEABLE

Division of Chargeable Income according to the rate applicable

21. Total Chargeable Income

22. Total Income Tax

Chargeable Income	Tax Rate(%)	Income Tax
115,000 .00	30	34,500.00
.00		0.0
.00		

TOTAL INCOME TAX 34,500.00

LESS : DEDUCTIONS AND RELIEFS

Section 110 (others) HK-6

Section 133 (Restricted to total income tax amount less tax rebate)

FINANCIAL PARTICULARS OF INDIVIDUAL (MAIN BUSINESS ONLY)

SUMMARY

FINANCIAL PARTICULARS OF INDIVIDUAL (MAIN BUSINESS ONLY)

FINANCIAL PARTICULARS OF INDIVIDUAL [MAIN BUSINESS ONLY]

MAIN BUSINESS ONLY

Name of business	
Business code	47113
Type of business activity	

23. Click Business Code

TRADING, PROFIT AND LOSS ACCOUNT

24. Fill up Sales

Sales or turnover		100,000
LESS :		
Opening stock		
Purchase and cost of production		
Closing stock		
Cost of sales		
GROSS PROFIT / LOSS		100,000

OTHER INCOME

Other business income		
Dividends		
Interest and discounts		
Rents, royalties and premiums		
Other income		
Total		

EXPENSES

25. Fill up expenses

Loan interest		
Salaries and wages	30,000	
Rental / lease	10,000	
Contracts and subcontracts		
Commissions	5,000	
Bad debts		
Travelling and transport	5,000	
Repairs and maintenance	5,000	
Promotion and advertisement	5,000	
Other expenses		
TOTAL EXPENDITURE		60,000

NET PROFIT / LOSS

Non-allowable expenses

BALANCE SHEET

FIXED ASSETS

26. Fixed Asset

Land and buildings

Plant and machinery

Motor vehicles

Other fixed assets

TOTAL FIXED ASSETS

Investments

CURRENT ASSETS

27. Current Asset

Stock

Trade debtors

Sundry debtors

Cash in hand

Cash at bank

Other current assets

TOTAL CURRENT ASSETS

TOTAL ASSETS

LIABILITIES

28. Liabilities

Loans and overdrafts

Trade creditors

Sundry creditors

TOTAL LIABILITIES

OWNER'S EQUITY

29. Owner's Equity

Capital account

Current account balance brought forward

Current year profit / loss

Drawing / advance (Net)

Current account balance carried forward

RETURN FORM OF A NON-RESIDENT INDIVIDUAL
UNDER SECTION 77 OF THE INCOME TAX ACT 1967
This form is prescribed under Section 152 of the Income Tax Act 1967
Records and documents used in the calculation of tax must be kept for 7 years for LHDNM reference

e-M
YEAR OF ASSESSMENT
2020

ezLatihan

YEAR OF ASSESSMENT 2020 TAX PAID IN EXCESS : RM15,500.00

- PARTICULARS OF INDIVIDUAL
- OTHER PARTICULARS
- STATUTORY INCOME, TOTAL INCOME AND NON-EMPLOYMENT INCOME OF PRECEDING YEARS NOT DECLARED
- TAX PAYABLE / REPAYABLE
- FINANCIAL PARTICULARS OF INDIVIDUAL (MAIN BUSINESS ONLY)
- SUMMARY

30. Chargeable Income

CHARGEABLE INCOME	115,000
TOTAL INCOME TAX	34,500.00
LESS : Total deductions and reliefs (Section 133 tax relief restricted to tot	0.00
YEAR OF ASSESSMENT 2020 TAX PAYABLE	34,500.00
Instalments/Monthly Tax Deductions (MTD) paid for 2020 income - SELF a	50,000.00
YEAR OF ASSESSMENT 2020 TAX PAID IN EXCESS	15,500.00

31. Total Income tax

32. MTD payment

33. Tax pay in access

Continue

34. Click Continue

M explanatory notes Logout

LHDN MALAYSIA

RETURN FORM OF A NON-RESIDENT INDIVIDUAL
UNDER SECTION 77 OF THE INCOME TAX ACT 1967
This form is prescribed under Section 152 of the Income Tax Act 1967
Records and documents used in the calculation of tax must be kept for 7 years for LHDNM reference

e-M
YEAR OF ASSESSMENT
2020

: RM

PARTICULARS OF INDIVIDUAL

Name (As per identification document)
Income tax no.
Identification no.
Current passport no.
Passport no. registered with LHNDM
Date of birth
* Citizen
* Gender
* Status as at 31-12-2020
Date of marriage / divorce / demise
* Type of assessment

This site says...

You have Tax Paid in Excess. Please confirm the information below:
- E-mail :
- Account No. : 7002849309 (CIMB BANK BERHAD)

OK | Cancel

35. Please confirm the information

OTHER PARTICULARS

STATUTORY INCOME, TOTAL INCOME AND NON-EMPLOYMENT INCOME OF PRECEDING YEARS NOT DECLARED

DEDUCTIONS / REBATE / TAX DEDUCTIONS / TAX RELIEF

SUMMARY

M explanatory notes | Logout

LHDN MALAYSIA

LHDN MALAYSIA

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e-M
YEAR OF ASSESSMENT
2020

ezLatihan

DECLARATION

I,

Identification no.

hereby declare that the information regarding the income and claim for deductions and reliefs given by me in this return form is true, correct and complete.

You are wholly responsible for the return furnished or information declared. Penalty will be imposed for incorrect return or incorrect information given.

Date : 04/03/2021

IMPORTANT REMINDER

* METHOD OF PAYMENT

1. Payment can be made via :
   i) **ByrHASiL** at the Lembaga Hasil Dalam Negeri Malaysia (LHDNM) Official Portal, *https://byrhasil.hasil.gov.my/*.
   - Payment via FPX (Financial Process Exchange) *at https://byrhasil.hasil.gov.my/fpx.php*.
   - Payment via Visa, Mastercard & American Express credit cards at *https://byrhasil.hasil.gov.my/creditcard/*.

   ii) Appointed **banks** - Information is available at *http://www.hasil.gov.my*
   iii) **LHDNM payment counters** at Kuala Lumpur Payment Centre, Kota Kinabalu branch dan Kuching branch or by **post**.
   - Use the Remittance Slip (CP501) which is available at *http://www.hasil.gov.my*.
   - If sent by post, payment must be sent separately from the form. Payment by CASH must not be sent by post.
     Cheques, money orders and bank drafts must be crossed and made payable to the **Director General of Inland Revenue**.

   iv) **Pos Malaysia Berhad** - Counter and Pos Online
2. Write down the **name, address, telephone number, income tax number, year of assessment, payment code "084"** and **instalment no. "99"** on the reverse side of the financial instrument.
3. Check the receipt(s) / bank payment slip(s) before leaving the payment counter.

36. Please Sign and Submit

Print form draft | Sign and submit | Back

EMBRACING NEW Challenge PARADIGM

Log keluar

RETURN FORM OF A NON-RESIDENT INDIVIDUAL
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Records and documents used in the calculation of tax must be kept for 7 years for LHDNM reference

ezLatihan

e-M
YEAR OF ASSESSMENT
2020

No Siri	M 60
Nama	[redacted] FAUZI
No. Cukai Pendapatan	SG 246[redacted]
No. Pengenalan	[redacted]87
Pendapatan Bercukai	RM 0
Jumlah Cukai Yang DiKenakan	RM 0
CUKAI KENA DIBAYAR 2020	RM 0.00
Bayaran yang telah dibuat untuk pendapatan tahun 2020 - SENDIRI dan SUAMI / ISTERI bagi taksiran bersama	RM [redacted]
LEBIHAN BAYARAN TAHUN TAKSIRAN 2020	RM [redacted]
Pengakuan Dan Ditandatangani Oleh	[redacted] FAUZI
No. Pengenalan	[redacted]87
Nama Penghantar	[redacted] FAUZI
Tarikh Dan Masa	07 Feb 2021 13:51:37

YOUR FORM WAS SUCCESFULLY SUBMITTED!!!

Cukai dibayar balik TT 2020 adalah tertakluk kepada semakan LHDNM.
Terima kasih kerana menggunakan eFiling LHDNM.

Cetak Slip | Cetak eBE

TAX CLEARANCE PROCESS

TAX CLEARANCE PROCESS

- A written notice to IRBM not less than one month before cessation of employment

Reasons for leaving:

- Leaving Malaysia permanently
- Leaving company (change employer in Malaysia)
- Resigning from employment
- Retiring
- Death of an employee

TAX CLEARANCE PROCESS

Documents Required:

- Form CP 21
- Form EA
- List of entries/ exit
- Complete copy of passport together with the original for verification.
- Copy of departure flight ticket.
- Form TP 3 on Information related to employment with previous employer (to be given to new employer)

TAX CLEARANCE PROCESS INFOGRAPHIC

TAX OFFENCES

TYPES OF OFFENCES	PROVISION UNDER THE ITA 1967	AMOUNT OF FINE (RM)
Failure to furnish an Income Tax Return Form	112 (1)	200 to 2,000 / imprisonment / both
Failure to give notice of chargeability to tax	112 (1)	200 to 2,000 / imprisonment / both
Make an incorrect tax return by omitting or understating any income	113 (1) (a)	1,000 to 10,000 and 200% of tax undercharged
Give incorrect information in matters affecting the tax liability of a taxpayer or any other person	113 (1) (b)	1,000 to 10,000 and 200% of tax undercharged
Willfully and with intent to evade or assist any other person to evade tax	114 (1)	1,000 to 20,000 / imprisonment / both and 300% of tax undercharged
Assist or advise (without reasonable care) others to under declare their income	114 (1A)	2,000 to 20,000 / imprisonment / both
Attempt to leave the country without payment of tax	115 (1)	200 to 20,000 / imprisonment / both
Obstruct any authorized officer of LHDNM in carrying out his duties	116	1,000 to 10,000 / imprisonment / both
Failure to keep proper records	119A	300 to 10,000 / imprisonment / both
Failure to provide the information as required by LHDNM	120 (1)	200 to 20,000 / imprisonment / both
Failure to inform on changes of address within 3 month	120 (1)	200 to 20,000 / imprisonment / both

EMBRACING NEW Challenge PARADIGM

Personal Tax Reliefs 2020

Personal Tax Reliefs 2020

Personal Tax Reliefs 2020

Personal Tax Reliefs 2020

Tax Rate Individual 2020

EMBRACING NEW Challenge PARADIGM

LHDN MALAYSIA

Chargeable income	Calculations (RM)	Rate (%)	Tax (RM)
0 - 5,000	5,000 first	0	0
5,001 – 20,000	5,000 first 15,000 next	1	0 150
20,001 – 35,000	20,000 first 15,000 next	3	150 450
35,001 – 50,000	35,000 first 15,000 next	8	600 1,200
50,001 – 70,000	50,000 first 20,000 next	14	1,800 2,800
70,001 – 100,000	70,000 first 30,000 next	21	4,600 6,300
100,001 – 250,000	100,000 first 150,000 next	24	10,900 36,000
250,001 – 400,000	250,000 first 150,000 next	24.5	46,900 36,750
400,001 – 600,000	400,000 first 200,000 next	25	83,650 50,000
600,001 – 1,000,000	600,000 first 400,000 next	26	133,650 104,000
1,000,001 – 2,000,000	1,000,000 first 1,000,000 next	28	237,650 280,000
Melebihi 2,000,000	2,000,000 first Next ringgit	30	517,650 …………………

Income Tax Payment

Klik ByrHASiL di www.hasil.gov.my untuk bayaran melalui perbankan internet dengan bank-bank ahli FPX berikut:

- CIMB BANK
- AFFIN BANK
- RHB Bank
- Maybank
- AmBank
- BANK ISLAM
- BANK RAKYAT
- Standard Chartered
- HongLeong Bank
- ALLIANCE BANK
- UOB
- Kuwait Finance House بيت التمويل الكويتي
- OCBC Bank
- Bank Muamalat
- PUBLIC BANK
- Deutsche Bank
- HSBC

BAYARAN MELALUI KAD KREDIT:

VISA · MasterCard · AMERICAN EXPRESS

BAYARAN MELALUI PERBANKAN TELEFON MUDAH ALIH

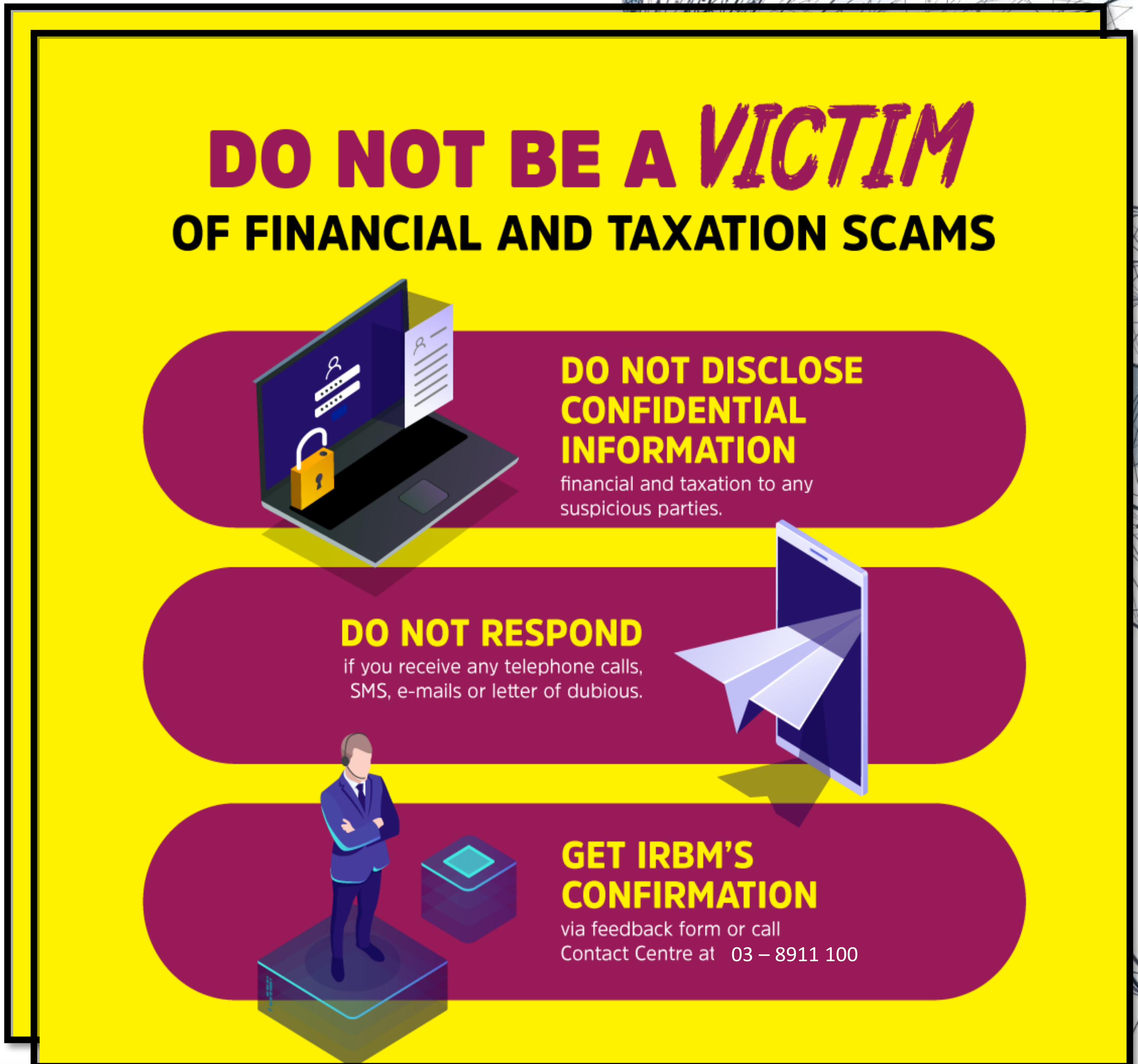
BANK ISLAM TAP


TRAVELLING OVERSEAS?
Please Make Sure
You've Check First
Before Depart!
http://sspi.imi.gov.my

Do not be a **VICTIM** Taxation scams

Do not disclosed

Your tax information




LATE / FAILURE
To Submit Form

LATE / FAILURE SUBMIT To FORM

PENALTY will be **IMPOSED** depend to period after stipulated times / extension time allowed

PENALTY

Calculated on Total Tax Payable

M FORM

Up to 12 months	More than 12 months to 24 months	More than 24 months to 36 months
15%	**30%**	**45%**

LHDN MALAYSIA

EMBRACING NEW Challenge PARADIGM

LATE/ FAILURE To PAY TAX

PENALTY will be IMPOSED depend to period after stipulated times / extension time allowed:

10%

Increment from tax payable

EMBRACING NEW Challenge PARADIGM

If you have enquiries about e-filing, kindly contact:

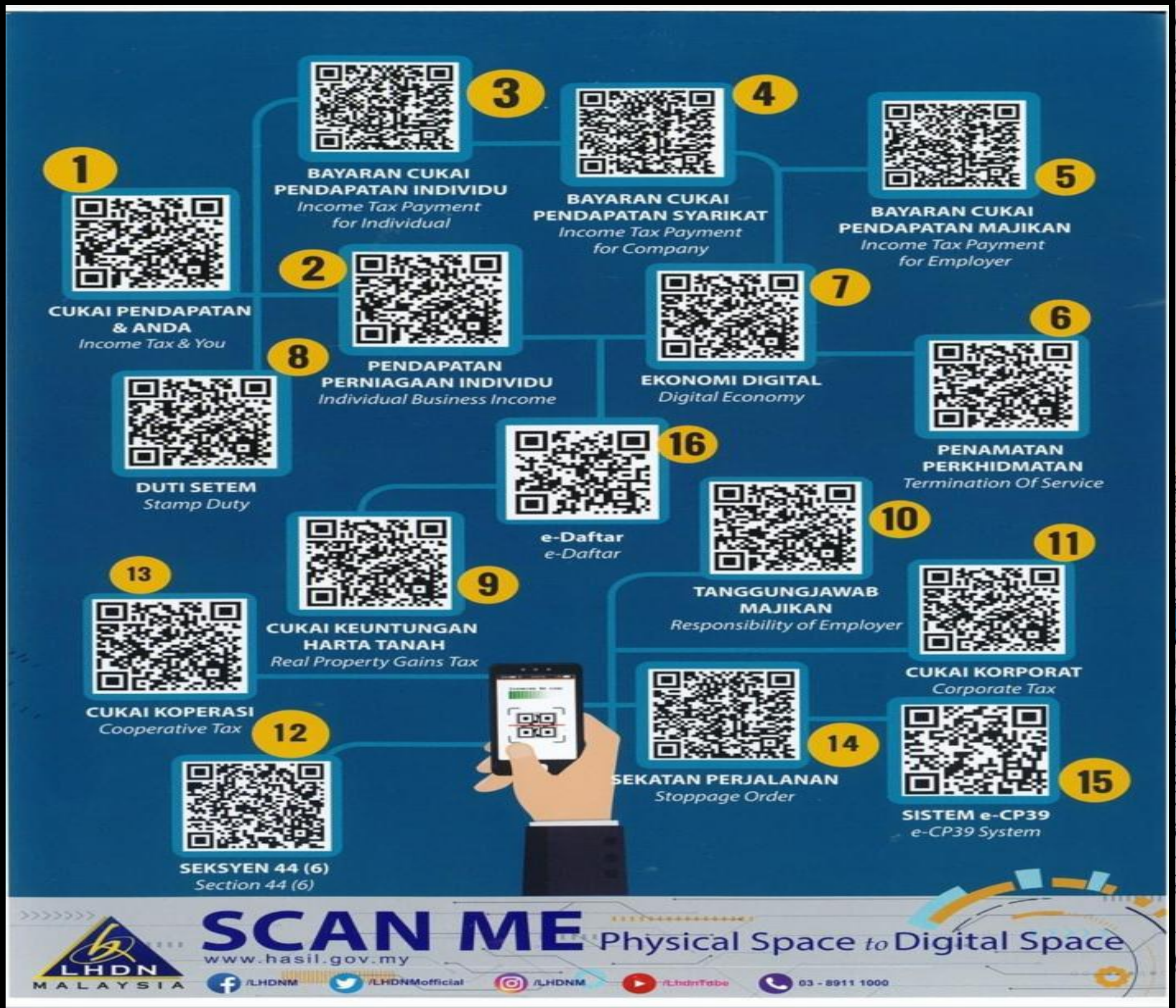
Customer Service Centre:

03-8911 1000 (LHDN)

03-8751 1000 (HASIL RECOVERY CALL CENTRE)

Visit to the nearest LHDNM's Branch

SCAN QR CODE



1
CUKAI PENDAPATAN & ANDA
Income Tax & You
2
PENDAPATAN PERNIAGAAN INDIVIDU
Individual Business Income
3
BAYARAN CUKAI PENDAPATAN INDIVIDU
Income Tax Payment for Individual
4
BAYARAN CUKAI PENDAPATAN SYARIKAT
Income Tax Payment for Company
5
BAYARAN CUKAI PENDAPATAN MAJIKAN
Income Tax Payment for Employer
6
PENAMATAN PERKHIDMATAN
Termination Of Service
7
EKONOMI DIGITAL
Digital Economy
8
DUTI SETEM
Stamp Duty
9
CUKAI KEUNTUNGAN HARTA TANAH
Real Property Gains Tax
10
TANGGUNGJAWAB MAJIKAN
Responsibility of Employer
11
CUKAI KORPORAT
Corporate Tax
12
SEKSYEN 44 (6)
Section 44 (6)
13
CUKAI KOPERASI
Cooperative Tax
14
SEKATAN PERJALANAN
Stoppage Order
15
SISTEM e-CP39
e-CP39 System
16
e-Daftar
e-Daftar
SCAN ME
Physical Space to Digital Space
www.hasil.gov.my
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03 - 8911 1000

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Hasil Recovery Call Centre

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TOGETHER WE DEVELOP OUR NATION