Building Sustainable Future TOGETHER

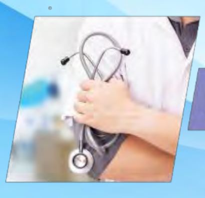
TAX & EXPATRIATES

UPDATED AS AT 02/03/2022

TAX BENEFITS FOR NATION PROSPERITY

EDUCATION

AGRICULTURE



HEALTH

WELFARE

PEACE

ECONOMY

SECURITY

DEVELOPMENT

PUBLIC TRANSPORTATION

INDUSTRIES

UPDATED AS AT 02/03/2022

EVERY ADVANTAGES HAS ITS TAX

Building Sustainable Future TOGETHER

Health

Infrastructure
Public facilities and&
Communication

SCHOOL

College &
Universities

Development

Security
National Defence
&

&Agriculture
Industries

UPDATED AS AT 02/03/2022

UPDATED AS AT 02/03/2022

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

UPDATED AS AT 02/03/2022

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."

UPDATED AS AT 02/03/2022

Building Sustainable Future TOGETHER

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 2021 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)

UPDATED AS AT 02/03/2022

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

UPDATED AS AT 02/03/2022

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;

UPDATED AS AT 02/03/2022

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.

UPDATED AS AT 02/03/2022

CLAIM FOR EXEMPTION

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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.

UPDATED AS AT 02/03/2022

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).

UPDATED AS AT 02/03/2022

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

UPDATED AS AT 02/03/2022

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

UPDATED AS AT 02/03/2022

RESIDENCE STATUS

Building Sustainable Future TOGETHER

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 .

UPDATED AS AT 02/03/2022

TAX RATE

Building Sustainable Future TOGETHER

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% (With effect from Year of Assessment 2020)

UPDATED AS AT 02/03/2022

TAX COMPUTATION FOR RESIDENT INDIVIDUAL

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	RM
Statutory/Aggregate Income From Employment	**x**
(-) Approved Donations	<u>x</u>
Total Income	**xx**
(-) Personal Reliefs	<u>x</u>
Chargeable Income	**xx**
Tax Charged (Refer To Tax Schedule)	**xx**
(-) Rebate	<u>x</u>
Tax Payable/ Tax paid in excess	**<u>xx</u>**
(-) Instalments / Monthly Tax Deductions (MTD) paid for 2021 income	<u>xx</u>
Balance of tax payable / Tax paid in excess	**<u>xx</u>**

UPDATED AS AT 02/03/2022

Banjaran Pendapatan Cukai	Pengiraan (RM)	Kadar (%)	Cukai (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	 13	1,800 2,600
70,001 – 100,000	70,000 first 30,000 next	 21	4,400 6,300
100,001 – 250,000	100,000 first 150,000 next	 24	10,700 36,000
250,001 – 400,000	250,000 first 150,000 next	 24.5	46,700 36,750
400,001 – 600,000	400,000 first 200,000 next	 25	83,450 50,000
600,001 – 1,000,000	600,000 first 400,000 next	 26	133,450 104,000
1,000,001 – 2,000,000	1,000,000 first 1,000,000 next	 28	237,450 280,000
Melebihi 2,000,000	2,000,000 first Next ringgit	 30	517,450 …………………

LHDN MALAYSIA

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TAX RATE INDIVIDUAL YA 2021

UPDATED AS AT 02/03/2022

LHDN MALAYSIA

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MONTHLY TAX DEDUCTIONS (MTD) FOR NON RESIDENTS

UPDATED AS AT 02/03/2022

CALCULATION OF 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%

UPDATED AS AT 02/03/2022

CALCULATION OF MTD FOR NON RESIDENT

Example **:**

An employee who has not qualify as a tax resident in Malaysia for year 2021 :

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

UPDATED AS AT 02/03/2022

CALCULATION OF 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%

UPDATED AS AT 02/03/2022

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 2021 income	xx	**(3,000)**
Balance of tax payable / Tax paid in excess	**xx**	**0.00**

UPDATED AS AT 02/03/2022

Building Sustainable Future TOGETHER

REGISTRATION OF TAX FILE

UPDATED AS AT 02/03/2022

1

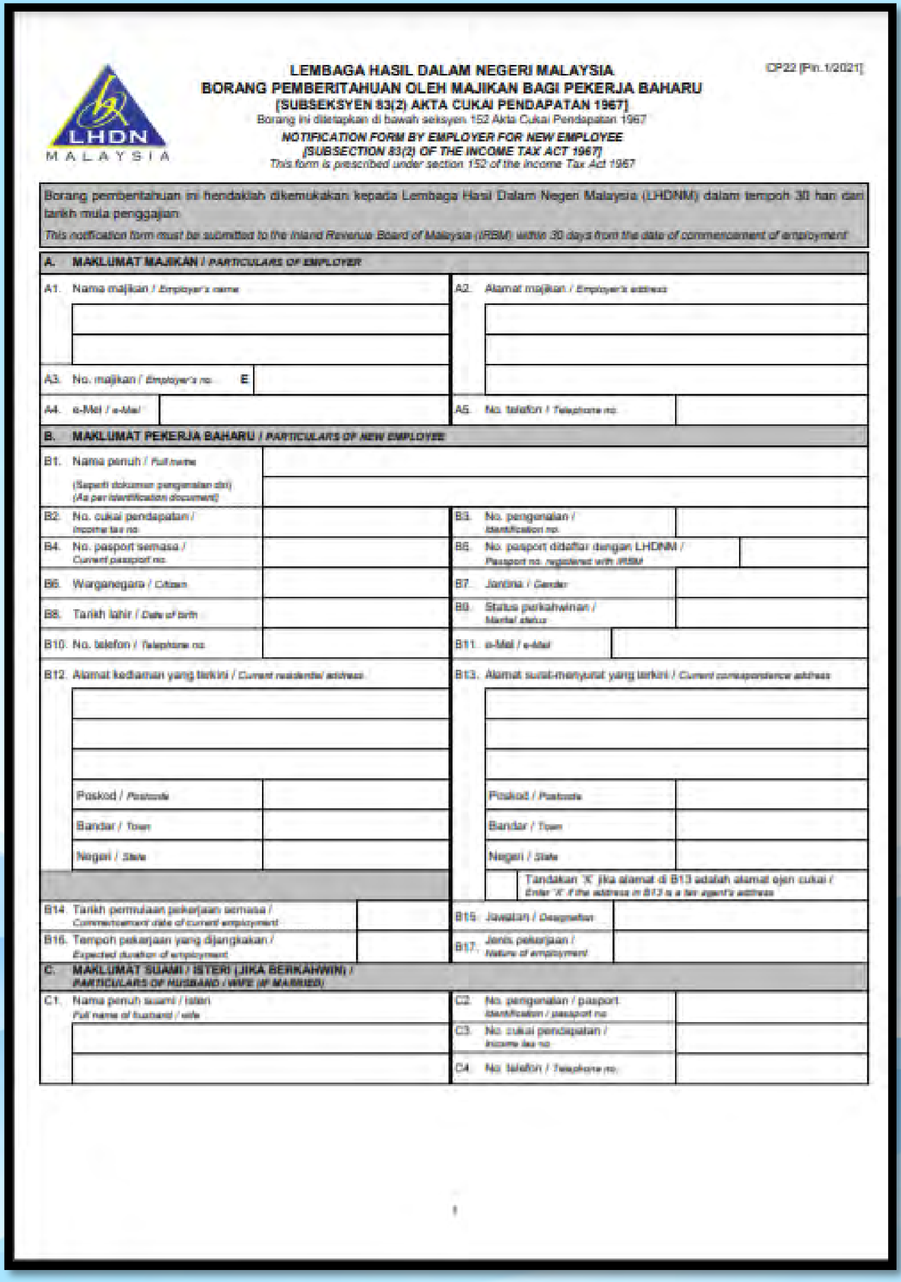
The employer under Section 83(2) must give IRBM notice of new employee (CP 22) not later than one month from the date of commencement of employment

2

Via e-Daftar

CP 22 FORM

NOTIFICATION OF NEW EMPLOYEE



CP22 [Pin.1/2021]

LEMBAGA HASIL DALAM NEGERI MALAYSIA
BORANG PEMBERITAHUAN OLEH MAJIKAN BAGI PEKERJA BAHARU
[SUBSEKSYEN 83(2) AKTA CUKAI PENDAPATAN 1967]
Borang ini ditetapkan di bawah seksyen 152 Akta Cukai Pendapatan 1967
NOTIFICATION FORM BY EMPLOYER FOR NEW EMPLOYEE
[SUBSECTION 83(2) OF THE INCOME TAX ACT 1967]
This form is prescribed under section 152 of the Income Tax Act 1967

Borang pemberitahuan ini hendaklah dikemukakan kepada Lembaga Hasil Dalam Negeri Malaysia (LHDNM) dalam tempoh 30 hari dari tarikh mula penggajian
This notification form must be submitted to the Inland Revenue Board of Malaysia (IRBM) within 30 days from the date of commencement of employment

A. MAKLUMAT MAJIKAN / *PARTICULARS OF EMPLOYER*

A1. Nama majikan / *Employer's name*
A2. Alamat majikan / *Employer's address*
A3. No. majikan / *Employer's no.* E
A4. e-Mel / *e-Mail*
A5. No. telefon / *Telephone no.*

B. MAKLUMAT PEKERJA BAHARU / *PARTICULARS OF NEW EMPLOYEE*

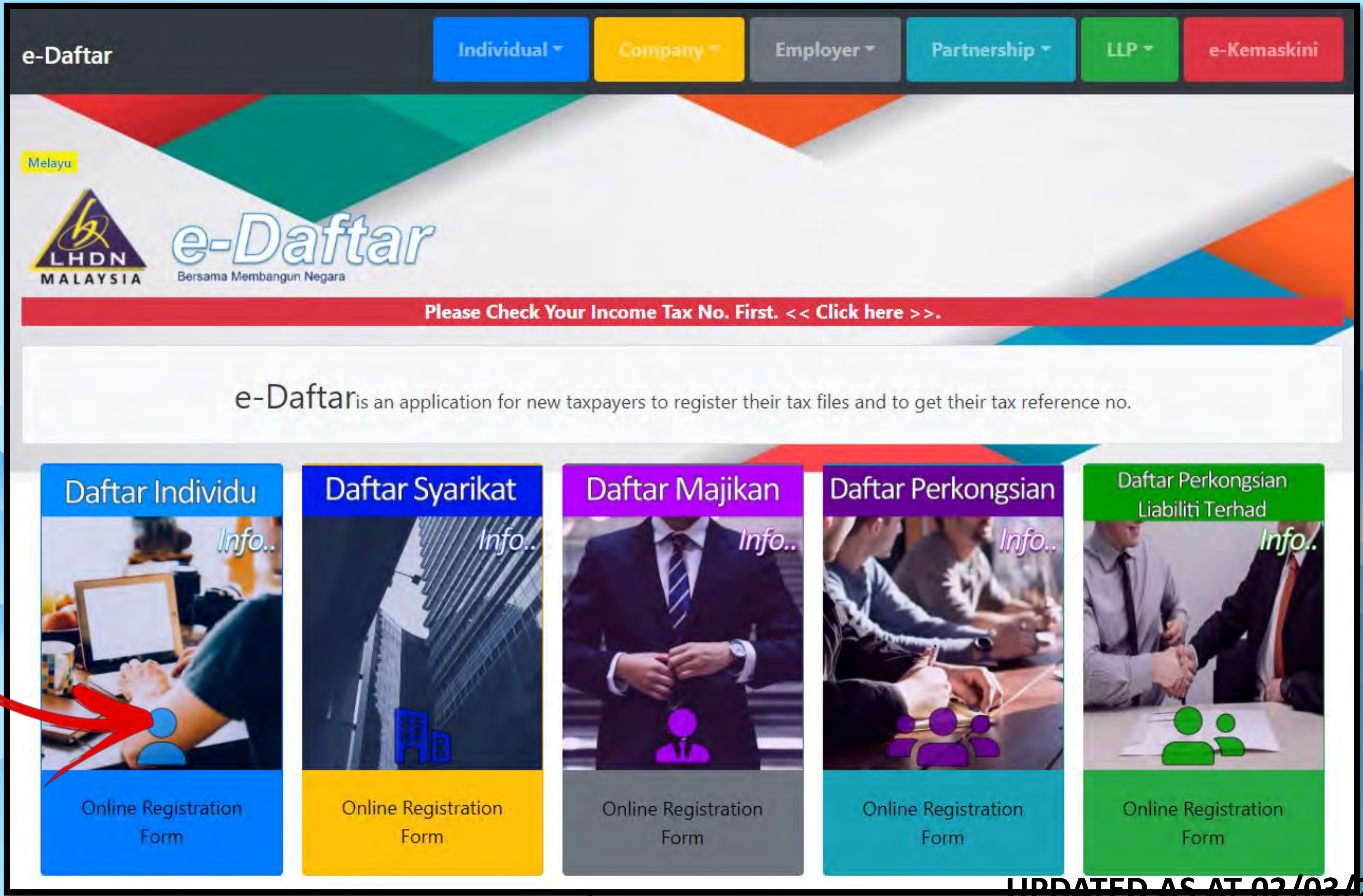
B1. Nama penuh / *Full name*
(Seperti dokumen pengenalan diri)
(As per identification document)
B2. No. cukai pendapatan / *Income tax no.*
B3. No. pengenalan / *Identification no.*
B4. No. pasport semasa / *Current passport no.*
B5. No. pasport didaftar dengan LHDNM / *Passport no. registered with IRBM*
B6. Warganegara / *Citizen*
B7. Jantina / *Gender*
B8. Tarikh lahir / *Date of birth*
B9. Status perkahwinan / *Marital status*
B10. No. telefon / *Telephone no.*
B11. e-Mel / *e-Mail*
B12. Alamat kediaman yang terkini / *Current residential address*
Poskod / *Postcode*
Bandar / *Town*
Negeri / *State*
B13. Alamat surat-menyurat yang terkini / *Current correspondence address*
Poskod / *Postcode*
Bandar / *Town*
Negeri / *State*
Tandakan 'X' jika alamat di B13 adalah alamat ejen cukai / *Enter 'X' if the address in B13 is a tax agent's address*
B14. Tarikh permulaan pekerjaan semasa / *Commencement date of current employment*
B15. Jawatan / *Designation*
B16. Tempoh pekerjaan yang dijangkakan / *Expected duration of employment*
B17. Jenis pekerjaan / *Nature of employment*

C. MAKLUMAT SUAMI / ISTERI (JIKA BERKAHWIN) / *PARTICULARS OF HUSBAND / WIFE (IF MARRIED)*

C1. Nama penuh suami / isteri *Full name of husband / wife*
C2. No. pengenalan / pasport *Identification / passport no.*
C3. No. cukai pendapatan / *Income tax no.*
C4. No. telefon / *Telephone no.*

1

UPDATED AS AT 02/03/2022



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

UPDATED AS AT 02/03/2022

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LOGIN, FILL IN & SUBMIT e-M

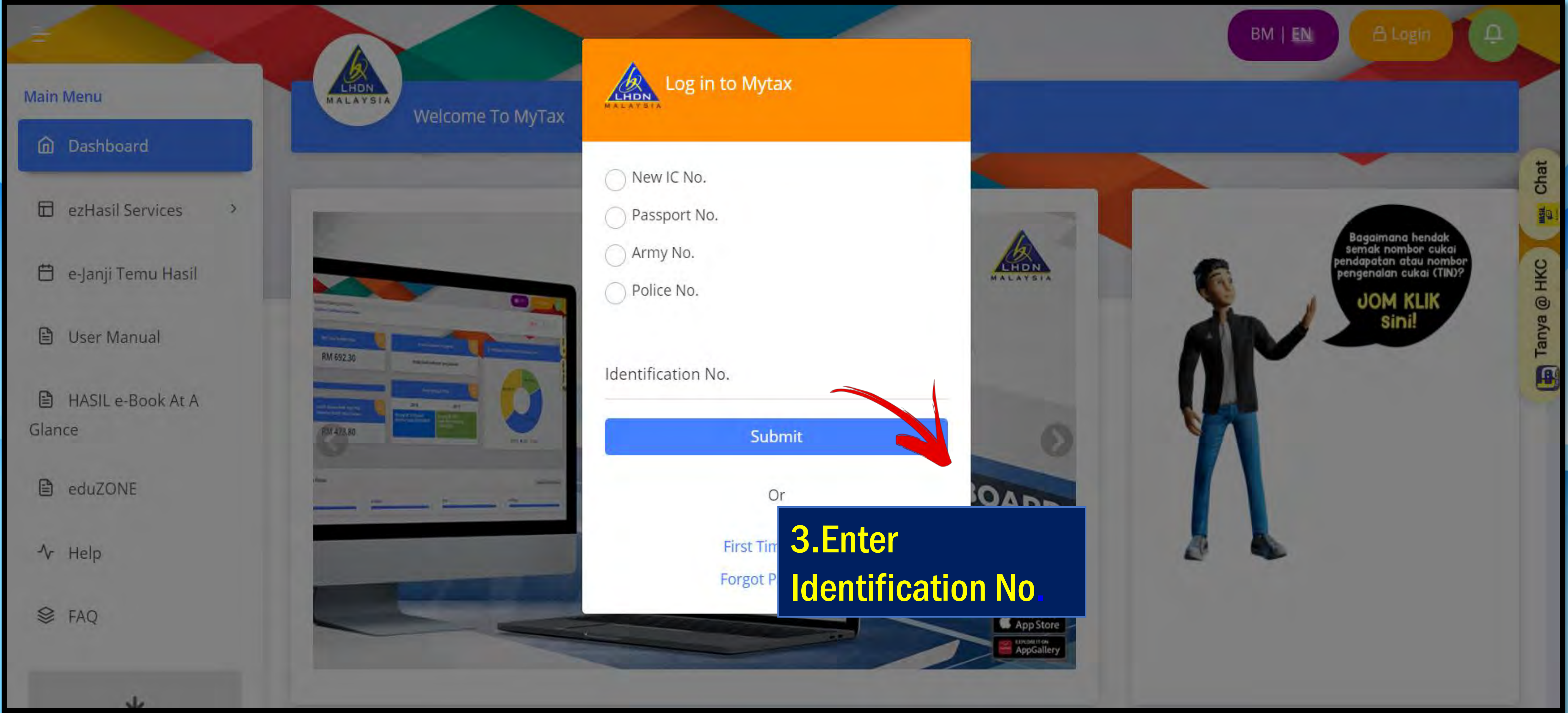
UPDATED AS AT 08/02/2022

UPDATED AS AT 02/03/2022

1. Visit mytax.hasil.gov/my

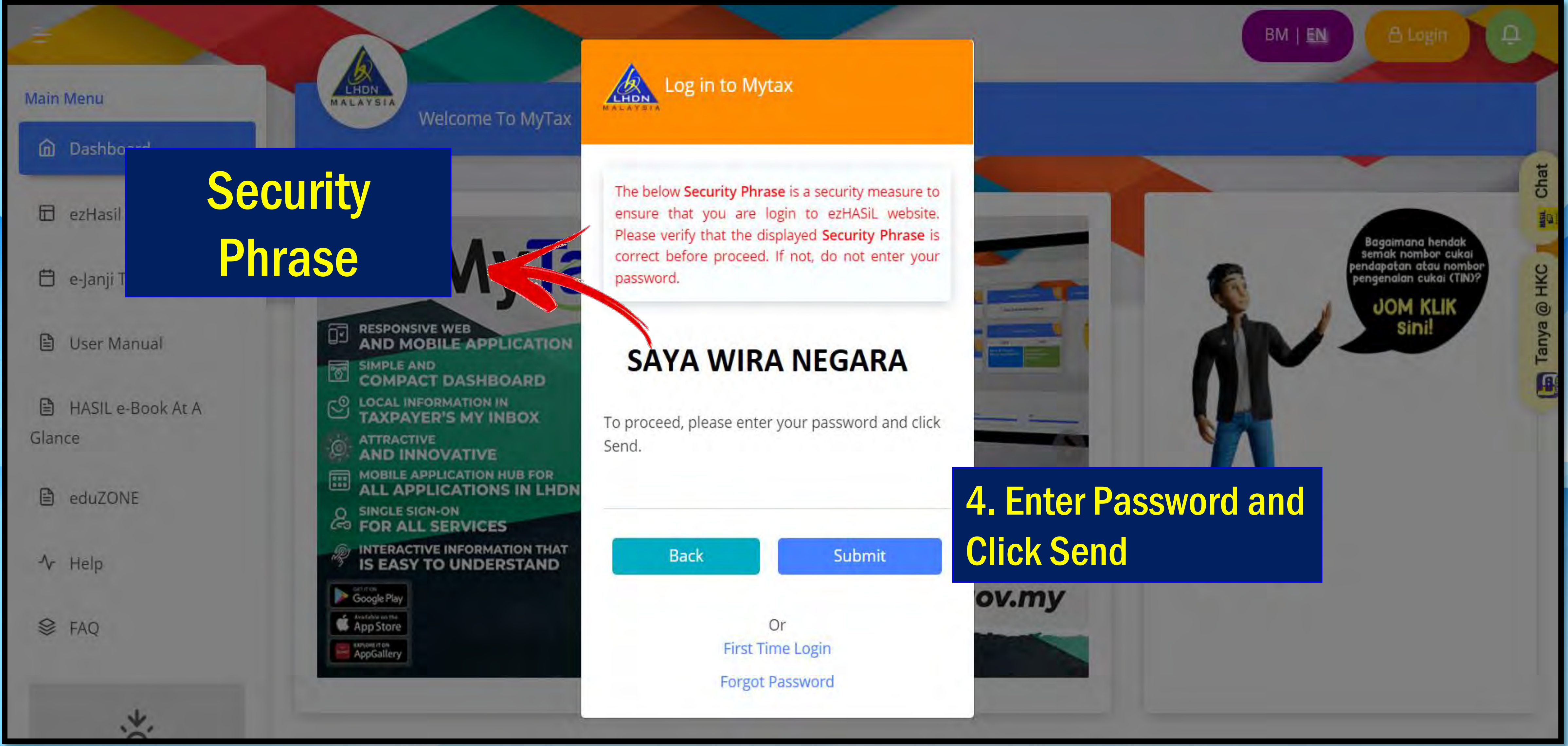
2. Login

UPDATED AS AT 02/03/2022

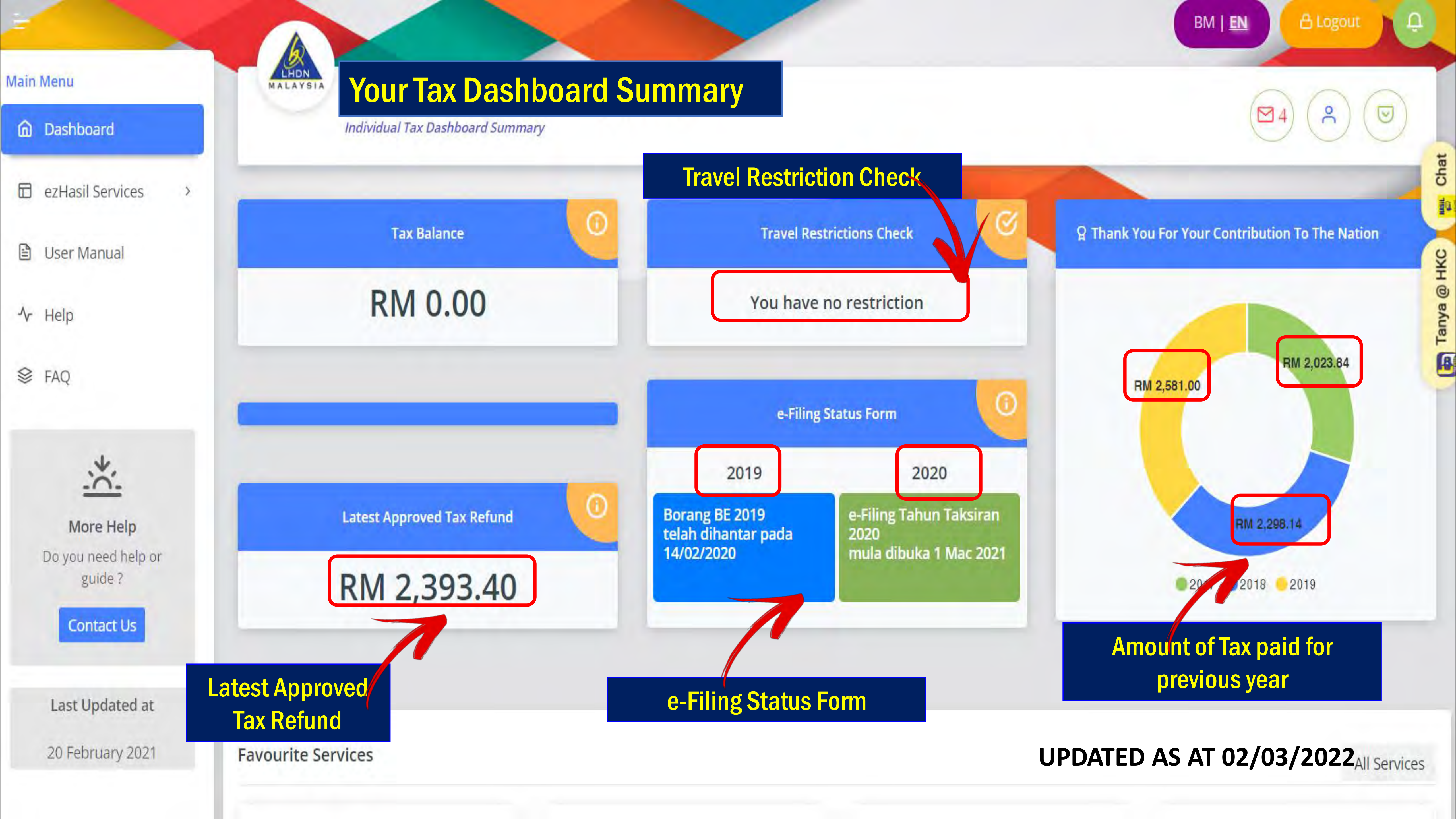


3.Enter Identification No.

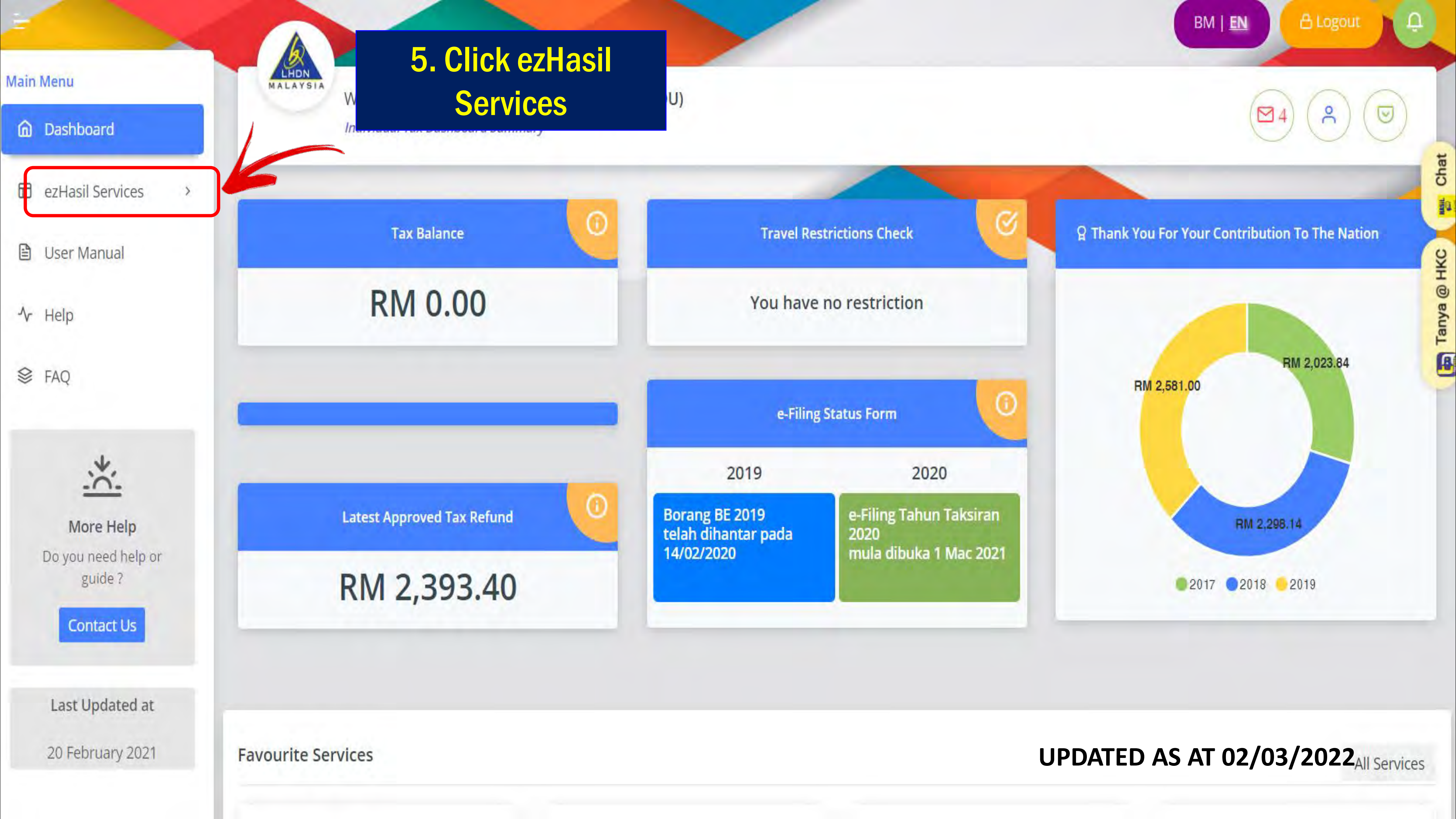
UPDATED AS AT 02/03/2022



UPDATED AS AT 02/03/2022


Your Tax Dashboard Summary
Individual Tax Dashboard Summary
BM | EN
Logout
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
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
Latest Approved Tax Refund
e-Filing Status Form
Amount of Tax paid for previous year
Favourite Services
UPDATED AS AT 02/03/2022
All Services
Chat
Tanya @ HKC

5. Click ezHasil Services



UPDATED AS AT 02/03/2022

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

Chat

Tanya @ HKC

Click e-Filing

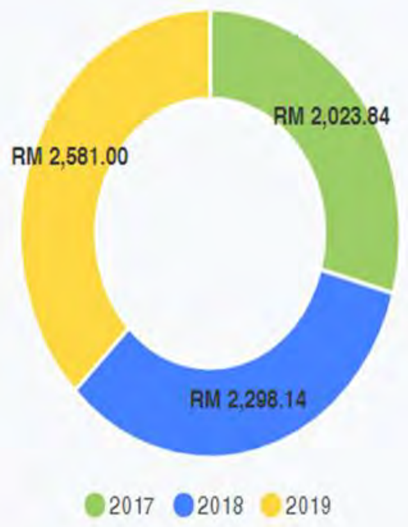
Tax Balance

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

Favourite Services

UPDATED AS AT 02/03/2022

All Services

BM | EN
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

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

UPDATED AS AT 02/03/2022

HASiL BM | EN Services

Welcome :

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 Assess

Choose 2021 Year of Assessment

Non-Resident Individual

Click e-M

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-F

UPDATED AS AT 02/03/2022

LHDN

Logout

1 Particulars of Individual

2 Other Particulars

3 Income

4 Tax Payable / Repayable

5 Summary

Particulars of Individual

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

SESSMENT 2021

BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2021 : RM 0.00

PARTICULARS OF INDIVIDUAL

[redacted]

[redacted]

Identification no. [redacted]

t no.

Passport no. registered with LHDNM -

urrent passport dd/mm/yyyy

Choose type of assessment

MALAYSIA

Gender Male

[redacted]

12-2021 Single

Date of marriage / divorce / demise dd/mm/yyyy

ent Self (single/divorcee/widow/w

Record-keeping -- Please Select --

Next

UPDATED AS AT 02/03/2022

1
2
3
4
5

Click other particulars

OTHER PARTICULARS

Fill up email address and permanent address

Permanent address in country of origin of individual / executor of the deceased person's estate	Malaysia [redacted]		
Postcode	[redacted]	City	CYBERJAYA
State	SELANGOR		
Telephone no.	[redacted]	Handphone no.	info M [redacted]
Employer's no.	E	Tax borne by employer	-- Please Select --
e-Mail	[redacted]	Has financial account(s) at financial institution(s) outside Malaysia	No
Carries on e-Commerce	-- Please Select --	Website / blog address	
Disposal of asset under the Real Property Gains Tax Act 1976	No	Disposal declared to LHDNM	-- Please Select --
Method of payment for tax refund	Payment via bank account		

Fill up phone number

Key in bank account

Information of bank account

Name of bank	[redacted]
Bank account no. *(10/14 Digits)*	[redacted]
Type of Foreign Currency Requested	
SWIFT Code	

PARTICULARS OF BUSINESS INCOME / FINANCIAL PARTICULARS OF INDIVIDUAL (MAIN BUSINESS ONLY)

Particulars of business income / financial particulars of individual — Click to fill

INCENTIVE CLAIM

UPDATED AS AT 02/03/2022

Taxpayers are advised to refer to the relevant legal provision under the Income Tax Act 1967 (ITA 1967) and Government gazette to determine their eligibility prior to claiming any incentive

1. Claim Special Deduction / Further Deduction / Double Deduction / Incentive claims under paragraph 127(3)(b) ITA1967, refer to the appendix
2. Incentive claims under paragraph 127(3A) ITA 1967, refer to the letter of approval or government gazzete.

No.	Type of Incentive	Claim Code / Incentive Approval No.	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward	
1	-- Please Select --		0	0	0	0	

1
2
3
4
5

STATUTORY INCOME AND TOTAL INCOME

Click income

Fill up business income

Fill up partnership income

Fill up employment income

Fill rent income

Current year Business Lossess

Click to fill in approved donations / gifts / contributions

Statutory income from businesses	.00
Number of businesses	1
Statutory income from partnerships	.00
Number of partnerships	
Aggregate statutory income from businesses	.00
LESS Business losses brought forward	.00
TOTAL	.00
Statutory income from employment	info .00
Number of employment	info
If there is a claim for exemption of employment income under	-- Sila Pilih --
Statutory income from rents	.00
Statutory income from interest, discounts, royalties, premiums, pensions, annuities, other periodical payments, other gains or profits and additions pursuant to paragraph 43(1)(c)	.00
AGGREGATE INCOME	.00
LESS Current year business losses	.00
TOTAL	.00
LESS Other expenses [Qualifying prospecting expenditure – Schedule 4]	.00
LESS Approved donations / gifts / contributions	Click to fill .00
TOTAL	.00
TAXABLE PIONEER INCOME	.00
TOTAL INCOME (SELF)	.00

UPDATED AS AT 02/03/2022

1
2
3
4
5

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

e- M YEAR OF ASSESSMENT 2021 | BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2021 : RM 0.00

APPROVED DONATIONS / GIFTS / CONTRIBUTIONS

Gift of money to the Government / State Government / local authority		.00
Gift of money to approved institutions / organisations / funds	.00	
Gift of money for any sports activity approved by the Minister of Finance	.00	
Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance	.00	
Gift of money in the form of wakaf to religious authority / religious body / public university or gift of money in the form of endowment to public university	.00	
TOTAL	Restricted to 10% of aggregate income	.00
Gift of artefacts, manuscripts or paintings to the Government or State Government		.00
Gift of money for the provision of library facilities or to libraries	Restricted to 20,000	.00
Gift of money or contribution in kind for the provision of facilities in public places for the benefit of disabled persons		.00
Gift of money / cost / value of gift of medical equipment to any healthcare facility approved by the Ministry of Health	Restricted to 20,000	.00
Gift of paintings to the National Art Gallery or any state art gallery		.00
TOTAL		.00

UPDATED AS AT 02/03/2022

1
2
3
4
5

Monthly Tax Deductions (MTD) | Fill up Monthly Tax Deduction | 0.00

Self installments / CP500 | Fill up Self instalments | 0.00

Payment made for 2021 income – SELF and HUSBAND / WIFE for joint assessment 0.00

NON-EMPLOYMENT INCOME OF PRECEDING YEARS NOT DECLARED

Fill up Non-Employment Income of preceding years not declare

No.	Type of Income	Year of Assessment	Amount (RM)
1	Type of Income	Year of Assessment	Amount (RM) .00

Next

UPDATED AS AT 02/03/2022

LHDN MALAYSIA

Logout

1
2
3
4
5

Name : AZIZI MAMAT (SG 21872091020)

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

e- M YEAR OF ASSESSMENT 2021 — BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2021 : RM 0.00

TAX PAYABLE / REPAYABLE

CHARGEABLE INCOME .00

Total Chargeable Income

Total Income Tax

COMPUTATION OF TAX CHARGEABLE

Division of Chargeable Income according to the rate applicable

Chargeable Income	Tax Rate	Income Tax
.00	30 %	0.00
.00	0 %	0.00
.00	0 %	0.00

TOTAL INCOME TAX 0.00

Click to Fill Up HK-6

DEDUCTIONS AND RELIEFS

Section 110 tax deduction (others) HK-6

Section 133 info Restricted to total income tax amount less tax rebate

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LHDN MALAYSIA

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Name : [redacted]

HK-6 PARTICULARS

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

e- M YEAR OF ASSESSMENT 2021

BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2021 : RM 0.00

HK-6 : TAX DEDUCTION UNDER SECTION 110 (OTHERS)

List of interest/royalty income subject to the provision under section 109 ITA 1967; section 4A income subject to the provision under section 109B ITA 1967; income from trust bodies as per CP30A and other relevant income

No.	Type of HK-6	Income type	Name of payer / Trust body	Gross income (RM)	Tax deducted (RM)	Date of payment dd/mm/yyyy	Receipt no.	
	SELF	-- Please Select --				dd/mm/yyyy		

Total tax deducted/credit claimed under Section 110	Total gross income from interest	Total gross income from royalties	Total gross income under section 4A	Total income from trust bodies	Total gross income from other sources
.00	.00	.00	.00	.00	.00

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PARTICULARS OF BUSINESS INCOME

MAIN BUSINESS ONLY

LOSSES OF CURRENT YEAR OF ASSESSMENT

Current Year Of Assessment Business And Partnership Losses	.00
Amount Absorbed From Exempted Statutory Income Pioneer Business	.00
Amount Absorbed In The Current Year Of Assessment	.00
Balance Carried Forward	.00

LOSSES OF PRIOR YEARS OF ASSESSMENT

Losses Of Prior Years

Year Of Assessment In Which Loss Is Incurred	**2018 and before**	**2019**	**2020**
Original Amount Of Loss In The Year Of Assessment In Which Loss Is First Incurred	.00	.00	.00
Losses Absorbed Until The Year Of Assessment Preceding The Current Year Of Assessment			
Amount Absorbed From Exempted Statutory Income Pioneer Business	.00	.00	.00
Amount Absorbed	.00	.00	.00
Balance After Absorbed	.00	.00	.00
Losses Absorbed / Disregarded In The Current Year Of Assessment			
Amount Disregarded Under Subsection 44(5F)	.00	.00	.00
Amount Absorbed	.00	.00	.00
Balance Carried Forward	.00	.00	.00

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Business capital allowances carried forward	.00	Partnership capital allowances carried forward	.00

MAIN BUSINESS ONLY

FINANCIAL PARTICULARS OF INDIVIDUAL [MAIN BUSINESS ONLY]

Name of business — Name of Business

Business code — Fill up Business Code

Type of business activity

TRADING, PROFIT AND LOSS ACCOUNT

Sales or turnover (Fill up Sales / Turnover)		.00
Opening stock	.00	
Purchase and cost of production	.00	
Closing stock	.00	
LESS Cost of sales	0 .00	
GROSS PROFIT / LOSS		.00

UPDATED AS AT 02/03/2022

Other Income

OTHER INCOME

Other business(es)	.00
Dividends	.00
Interest and discounts	.00
Rents, royalties and premiums	.00
Other income	.00
TOTAL	.00

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Expenses

EXPENSES

Fill up expenses

Loan interest	.00
Salaries and wages	.00
Rental / lease	.00
Contracts and subcontracts	.00
Commissions	.00
Bad debts	.00
Travelling and transport	.00
Repairs and maintenance	.00
Promotion and advertisement	.00
Other expenses	.00
TOTAL EXPENDITURE	0 .00
NET PROFIT / LOSS	.00
Non-allowable expenses	.00

UPDATED AS AT 02/03/2022

Fixed Assets

FIXED ASSETS

Land and buildings	.00
Plant and machinery	.00
Motor vehicles	.00
Other fixed assets	.00
TOTAL FIXED ASSETS	0 .00

Liabilities

LIABILITIES

Loans and overdrafts	.00
Trade creditors	.00
Sundry creditors	.00
TOTAL LIABILITIES	0 .00

UPDATED AS AT 02/03/2022

Owners Equity

OWNER'S EQUITY

Capital account	.00
Current account balance brought forward	.00
Current year profit / loss	.00
Drawing / advance (Net)	.00
Current account balance carried forward	.00

UPDATED AS AT 02/03/2022

Summary

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Logout

Name : [redacted]

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

e- M YEAR OF ASSESSMENT 2021 | BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2021 : RM 0.00

SUMMARY

CHARGEABLE INCOME	0
TOTAL INCOME TAX	[redacted]
LESS Total tax deduction (Section 110) and relief (Section 133)	[redacted]
TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2021	
MTD / Installment / CP500 payment made for the year 2021 – SELF and HUSBAND / WIFE for joint assessment	
BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2021	[redacted]

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Declaration

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Name : [redacted]

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

e- M YEAR OF ASSESSMENT 2021 BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2021 : RM 0.00

DECLARATION

I, [redacted]

Identification no. [redacted] Date 17-02-2022

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 fully responsible for the return furnished or information declared. Penalty will be imposed for any incorrect return or incorrect information given.
Records and documents used in the calculation of tax must be kept for 7 years for LHDNM reference.

IMPORTANT REMINDER Print draft

Click Agree

You have declared a total income of RM [redacted]
If you disagree with the amount, please review the declared income

☐ Agree

Click Sign and Submit

Sign and submit

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Log keluar

PENGESAHAN PENERIMAAN e-BE BAGI TAHUN TAKSIRAN 2021

No Siri	**BE 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**

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

Cetak Slip Cetak eBE

YOUR FORM WAS SUCCESFULLY SUBMITTED!!!

UPDATED AS AT 02/03/2022

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TAX CLEARANCE PROCESS

UPDATED AS AT 02/03/2022

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

UPDATED AS AT 02/03/2022

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)

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TAX CLEARANCE PROCESS INFOGRAPHIC

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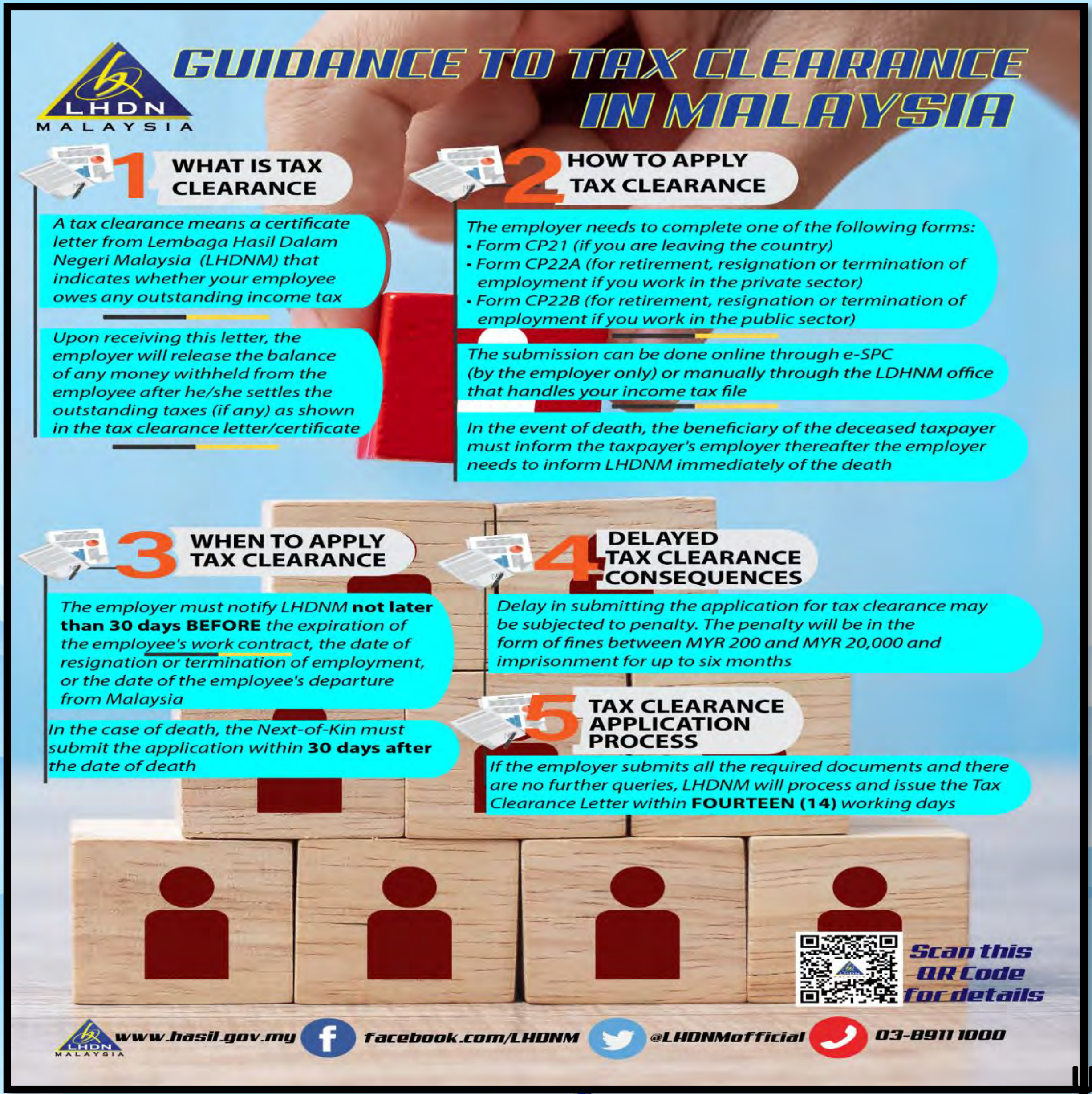

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TAX RELIEF YEAR ASSESSMENT 2021

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TAX RELIEF YEAR ASSESSMENT 2021

LHDN MALAYSIA

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TAX RELIEF YEAR ASSESSMENT 2021

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TAX RELIEF YEAR ASSESSMENT 2021

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TAX RELIEF YEAR ASSESSMENT 2021

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TAX RELIEF YEAR ASSESSMENT 2021

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Banjaran Pendapatan Cukai	Pengiraan (RM)	Kadar (%)	Cukai (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	13	1,800 2,600
70,001 – 100,000	70,000 first 30,000 next	21	4,400 6,300
100,001 – 250,000	100,000 first 150,000 next	24	10,700 36,000
250,001 – 400,000	250,000 first 150,000 next	24.5	46,700 36,750
400,001 – 600,000	400,000 first 200,000 next	25	83,450 50,000
600,001 – 1,000,000	600,000 first 400,000 next	26	133,450 104,000
1,000,001 – 2,000,000	1,000,000 first 1,000,000 next	28	237,450 280,000
Melebihi 2,000,000	2,000,000 first Next ringgit	30	517,450 …………………

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TAX RATE INDIVIDUAL YA 2021

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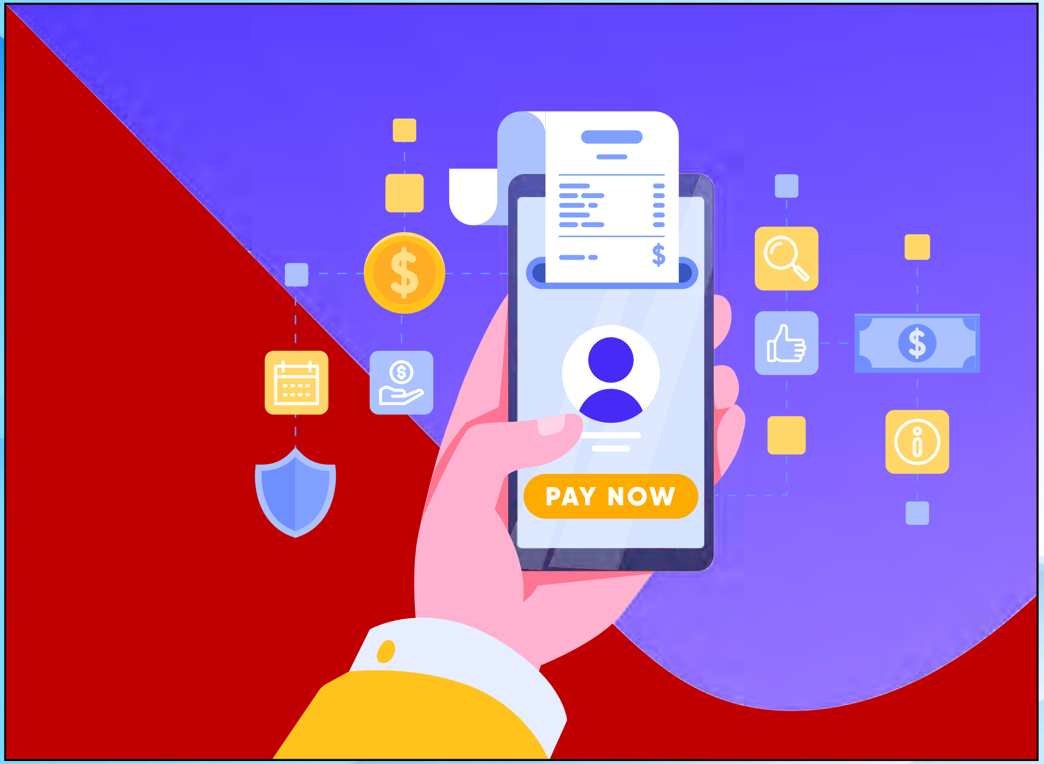
INCOME TAX PAYMENT



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 大華銀行
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

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DO NOT BE A VICTIM TAXATION SCAMS

DO NOT DISCLOSED YOUR TAX INFORMATION

UPDATED AS AT 08/02/2022

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LATE / FAILURE TO SUBMIT A FORM

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LATE / FAILURE TO SUBMIT FORM

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

PENALTY

Calculated on Total Tax Payable

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

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LATE / FAILURE TO PAY TAX

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

10%

Increment from tax payable

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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

UPDATED AS AT 02/03/2022

LHDN
MALAYSIA

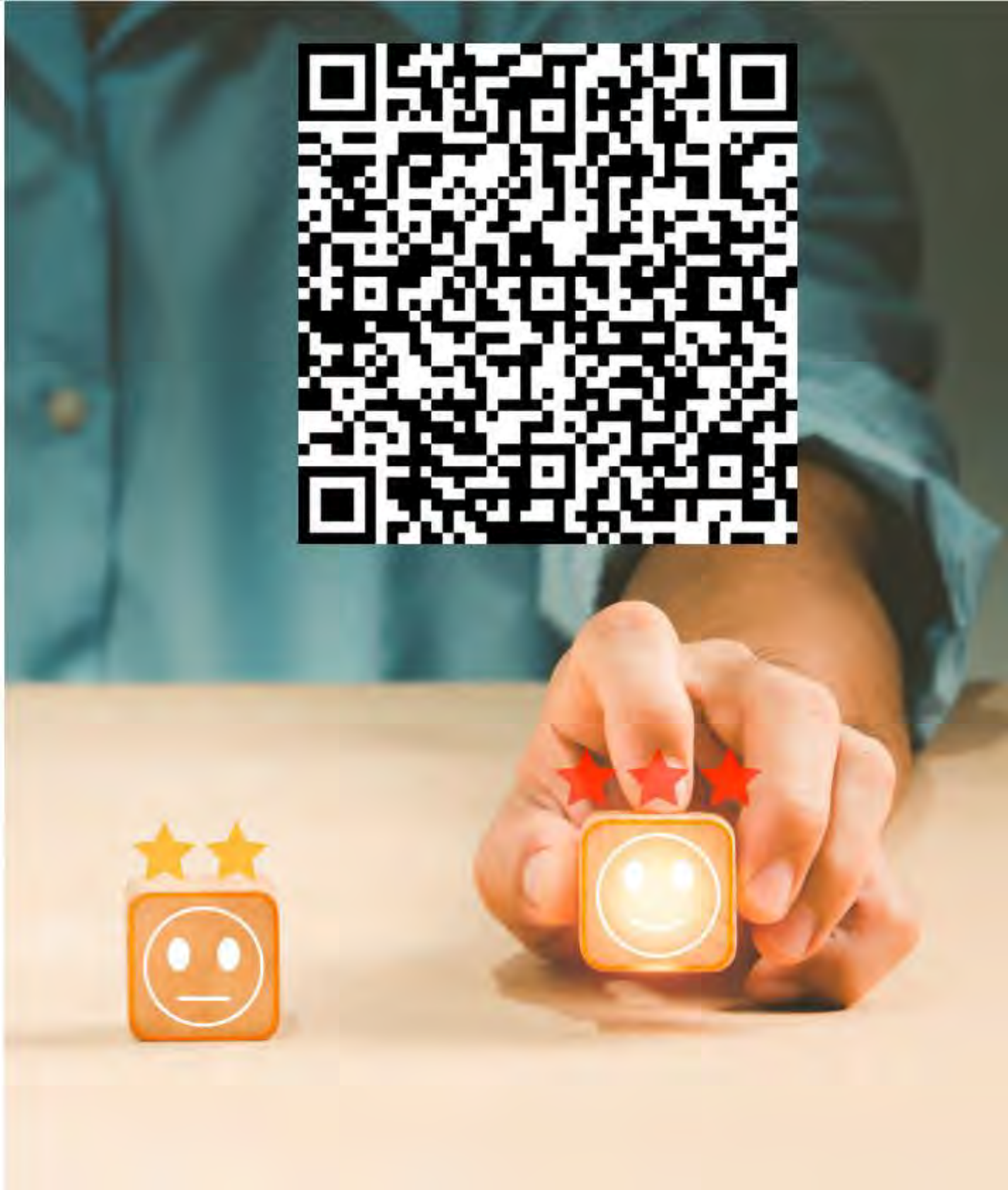
SOAL SELIDIK KEBERKESANAN PROGRAM PENDIDIKAN DAN KESEDARAN CUKAI HASiL

Kami amat berbesar hati sekiranya tuan/puan dapat memberikan pandangan dan maklum balas terhadap pelaksanaan program agar kualiti program dapat dipertingkatkan selari dengan visi dan misi LHDNM.

Terima kasih.

Jabatan Khidmat Korporat
Lembaga Hasil Dalam Negeri Malaysia

Imbas Kod QR ini untuk maklum balas anda



LHDN MALAYSIA

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THANK YOU

/LHDNM /LHDNMofficial /LHDNM www.hasil.gov.my

03-8911 1000
Hasil Care Line

03-8751 1000
Hasil Recovery Call Centre

www.hasil.gov.my

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Dashboard Ringkas & Padat

Pusat Untuk Semua e-Perkhidmatan LHDNM

LHDN MALAYSIA

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