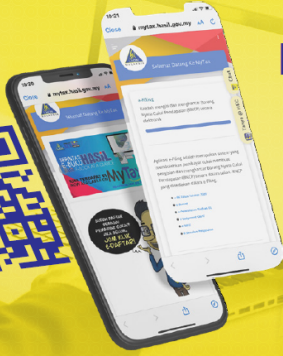




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## SUBMISSION OF RETURN FORM FOR THE YEAR 2020

### BE FORM DATELINE

# e-Filing

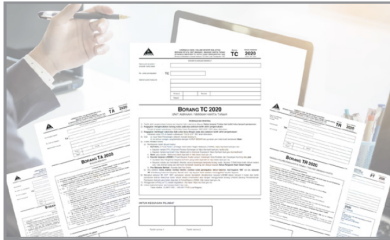
EASY | ACCURATE | SECURE

<https://mytax.hasil.gov.my>

# 15<sup>th</sup>

## May 2021

Non Business Income



### 1. AMENDMENT ON CP500

An amendment of the estimated tax instalment amount can be made by using Form CP502. The completed form must be submitted to the branch that handles the taxpayer's file by 30 June.

Form CP502 can be obtained from the IRBM Official Portal, [www.hasil.gov.my](http://www.hasil.gov.my) > click Forms > click Download Forms and select Other Forms.

### 2. AMENDED RETURN FORM (ARF)

Taxpayers are allowed to make self-amendment on the information or assessment in the Return Form by submitting ARF within six (6) months after the submission deadline of the Return Form. The amendment is due to :

- i. Under declared income / no income declared;
- ii. Overclaimed tax relief or expenses; or
- iii. Overclaimed capital allowance or tax incentive.

The completed ARF can be submitted by :

- i. Manual :**  
IRBM branch that handle the respective income tax files
- ii. e-Filing :**  
via MyTax, <https://mytax.hasil.gov.my> > click e-Filing > click e-Form > choose e-BNT C  
*(Note: For company taxpayer only)*

Please refer to the Procedure On Submission Of Amended Return Form on the IRBM Official Portal, [www.hasil.gov.my](http://www.hasil.gov.my) > click Legislation > select GPHDN 1/2020 - Procedure On Submission Of Amended Return Form under the Operational Guidelines.

### 3. OFFENCES, FINES AND PENALTIES IN TAXATION

The common types of offenses committed by individuals are:

- i. Delay in submitting the form.
- ii. Delay in payment of tax balance.

For more information, kindly visit the IRBM Official Portal [www.hasil.gov.my](http://www.hasil.gov.my) > click Offenses, Fines and Penalties under Legislation.

### 4. CATEGORY OF NON-COMPANY AND NON-INDIVIDUAL TAXPAYER

There are several categories of taxpayer under Non-Company and Non-Individuals:

Category	Type Of File/ Form
Co-operative Society	C1
Trust Body	TA
Unit Trust / Property Trust	TC
Real Estate Investment Trust / Property Trust Fund	TR
Limited Liability Partnership	PT
Business Trust	TN
Partnership	P
Deceased Person's Estate	TP
Hindu Joint Family	TJ
Association	TF

Any enquiry on the above categories can be channelled to:

- i. Customer Feedback via <https://maklumbalas.pelanggan.hasil.gov.my/MaklumBalas/en-us/>
- ii. The nearest IRBM branch

### 5. DIFFERENCE BETWEEN RENTAL INCOME UNDER SECTION 4 (a) AND 4 (d)

If you :

- i. Renting property WITHOUT providing comprehensive and active maintenance or support services; or
- ii. Renting property and maintenance services or support services are PASSIVELY DERIVED from the ownership of the real property;

This type of rental income is **not considered** as business income and is charged as rental income under paragraph 4(d) of the Income Tax Act 1967.

Otherwise, the rent is subjected to Paragraph 4(a) of the same act, and is classified as business income.

Further information on rental can be obtained from the IRBM Official Portal [www.hasil.gov.my](http://www.hasil.gov.my) > click Public Rulings No.12/2018 - Income From Letting Of Real Property under Legislation.