



## MyTax

The Gateway To Tax Information

Responsive Web & Mobile Application

One ID To Access All IRBM Applications

Simple & Compact Dashboard

## e-Lejar

Personal Details, Ledger Transactions & Current Tax Status

e-Lejar @ [mytax.hasil.gov.my](mailto:mytax.hasil.gov.my)



Together We Develop The Nation

### 1. STRUCTURING THE PAYMENT OF TAX ARREARS

The IRBM is very concerned with and is empathic towards taxpayers who are adversely affected by the current situation. Therefore, those who have problems in settling their tax arrears are encouraged to come to the branch that manages their files, to discuss on restructuring the payment of their tax arrears.

An appointment for the discussion with our officers can be made through <https://janjitemu.hasil.gov.my/>.

Taxpayers can also check the balance needed to be paid through e-Lejar and make tax payments through ByrHasil which can be accessed in MyTax via <https://mytax.hasil.gov.my/>.

### 3. KNOW YOUR RIGHTS

If you are not satisfied with the assessment raised by the IRBM, you have the right to appeal under Section 99 of the Income Tax Act (ITA) 1967, subject to the following circumstances:

- i) Assessment / additional assessment / advance assessment / non-taxable notification notice as a result of audit findings or investigation;
- ii) An estimated assessment made without a Return Form (RF) or RF is submitted late, i.e. exceeded the period prescribed under Subsection 90(3) of the ITA or an estimated assessment under Subsection 91(1) of the ITA; or
- iii) Deferred assessment or deemed assessment for amended RF where the taxpayer does not agree with the tax treatment stated in the general ruling or the position, ruling and practice of the IRBM available at the time the assessment is made.

Further information on the assessment appeal can be referred in the document Public Ruling No.7/2020, from the IRBM Official Portal, [www.hasil.gov.my](http://www.hasil.gov.my) > Legislation > Public Ruling.

### 5. TIPS ON SECTION 132 AND 133 TAX RELIEFS

SECTION	SOURCE OF INCOME	SIGNING OF DOUBLE TAXATION AVOIDANCE AGREEMENT (PPPK) WITH MALAYSIA?	ADDITIONAL DOCUMENT
132	Outside Malaysia	YES	Worksheet 8
133		NO	Worksheet 9

Taxpayers are required to submit tax-reporting documents with the origin country, together with the calculations in the relevant worksheets, if required for audit purposes. This working sheet can be obtained from the IRBM Official Portal, [www.hasil.gov.my](http://www.hasil.gov.my) > Forms > Download > Individual.

### 2. APPROVED DONATION DEDUCTIONS

The provisions of this act are often associated with contributions to the funds established by an institution and organization approved by the IRBM. This amount will be taken into account by the donors/ contributors as a deduction in calculating total income. If an institution and organization has obtained approval from the IRBM, they must display the reference number of the approval in the statement or receipt, issued to the donors and contributors.

**NOTE:** Donors/contributors need to ensure that the approval for contributions to the respective institution and organization, is still valid.

Please visit the IRBM Official Portal, [www.hasil.gov.my](http://www.hasil.gov.my) on guidelines related to Subsection 44(6), as well as the list of approved institutions and organizations.

### 4. TRANSFER OR CLOSURE OF TAX FILE

Application to transfer your tax file from one IRBM branch to another IRBM branch, can be made if :

- i) There is a new mailing address under the administration of another branch; or
- ii) Tax file transfer application is received from the taxpayer to the desired branch.

A tax file closure application can be submitted if you meet one of the following conditions:

- i) Has retired from service and has no taxable income;
- ii) Will leave Malaysia forever; or
- iii) There is no taxable income and the age of the taxpayer has exceeded 55 years.

Both of the above applications need to be made in writing to the branch that manages your tax file.

**NOTE:** Make sure you have no tax arrears before submitting the application.