

LATEST HASiL

INITIATIVES

e-TT (*Electronic Telegraphic Transfer*)

The **e-TT** system enables electronic tax payments via the use of a **Virtual Account (VA) Number**, which facilitates the payment process through methods such as **Telegraphic Transfer (TT)**, **Electronic Funds Transfer (EFT)** and **Interbank Giro (IBG)**.

New Dividend Voucher Format

Effective from the **Year of Assessment (YA) 2025**, companies that pay or distribute dividends to shareholders must issue **dividend vouchers** stating the amount received for **income tax reporting purposes**.

Guidelines on Capital Gains Tax for Unlisted Shares

The **Guidelines on Capital Gains Tax for Unlisted Shares** aim to provide clarification on the treatment of **Capital Gains Tax** on **profits or gains** from the disposal of **domestic capital assets**, such as **Unlisted Shares** and **Shares of Relevant Companies**.

e-CKM

e-CKM is an electronic medium used for **reporting Capital Gains Tax** more easily and efficiently.

Extended Eligibility for MyInvois e-POS

Free access to MyInvois e-POS System is extended to those with annual sales or revenue below **RM750,000**.



**FILING PROGRAMME FOR RETURN OF PROFITS
BY A LABUAN ENTITY FOR THE YEAR OF
ASSESSMENT 2025 UNDER THE SELF ASSESSMENT SYSTEM**

CLICK HERE

FILING PROGRAMME FOR THE RETURN OF PROFITS BY A LABUAN ENTITY FOR THE YEAR OF ASSESSMENT 2025 UNDER THE SELF ASSESSMENT SYSTEM

1. Effective from the **Year of Assessment (YA) 2025**, all **Labuan entities** engaged in Labuan business activities will be subject to the **Self-Assessment System (SAS)**, in accordance with the amendment to the **Labuan Business Activity Tax Act 1990 (LBATA 1990)**, as stipulated in the **Labuan Business Activity Tax (Amendment) (No. 2) Act 2024 [Act A1741]**.
2. Accordingly, a Labuan entity must:
 - **Submit the return of profits electronically;**
 - **Declare income based on audited accounts;** and
 - **Provide accurate details** in the return of profits.
3. **Submission Deadline:**
 - **7 months** after the end of the accounting period
 - Tax payments or tax balances must also be settled within this period
4. **Non-compliance may result in:**
 - **Enforcement** action (Section 23A of LBATA 1990)
 - **10% tax increase** (Section 11 of LBATA 1990)
5. For further information, access the guidelines at:
<https://www.hasil.gov.my> > Form > **Filing Programme for the Return of Profits by a Labuan Entity for the Year of Assessment 2025 Under The Self-Assessment System.**



**THE FORMAT AND SAMPLE OF
THE NEW DIVIDEND VOUCHER
ARE NOW AVAILABLE ON THE OFFICIAL HASIL PORTAL**

[CLICK HERE](#)



FORMAT AND SAMPLE OF THE NEW DIVIDEND VOUCHER

1. **Effective from the Year of Assessment (YA) 2025**, individual taxpayers who receive dividend income exceeding **RM100,000** per year will be **taxed at a rate of 2%**.
2. In accordance with **Section 108 of the Income Tax Act (ITA) 1967**, a company that pays, credits or distributes dividends derived from Malaysia is **required to issue a dividend certificate or voucher** to individual shareholders. This voucher must state the **gross amount of the dividend**, as well as the **amount paid or credited**.
3. If dividends are paid in the **form of property other than money**, the market value of those property at the time of distribution must be stated on the dividend voucher.
4. For the **Format and Sample of the New Dividend Voucher**, please refer to the [Official HASiL Portal > Forms > Format of Dividend Voucher](#).

(COMPANY NAME) (Incorporated in Malaysia under Company No. xxxxxxxx)						
MALAYSIAN DIVIDEND VOUCHER						
WARRANT NO.	DIVIDEND NO.	TYPE OF DIVIDEND	FOR YEAR ENDED	FOR SHARES REGISTERED ON	SHAREHOLDING	DATE OF PAYMENT
CATEGORY OF DIVIDEND		DIVIDEND RATE	GROSS DIVIDEND (RM)			
(Name) (Address)		CDS A/C No.:		FOR (CO. NAME) (Name) (Designation)		
<p>1. We hereby certify that the exempt dividend is paid out of dividend income in respect of which Income Tax has been exempted under (please provide the relevant legal provisions for the category of exempt income from which the exempt dividend is paid).</p> <p>2. We hereby certify that no tax is deductible from the single tier dividend under subsection 108(1) of the Income Tax Act 1967. The single tier dividend is not taxable in the hands of the shareholders other than an individual pursuant to paragraph 12B of Schedule 6 of Income Tax Act 1967.</p> <p>Note: For an individual who receives one or more dividend vouchers, where the total gross dividend, other than dividend which is exempt in the hands of the shareholder, exceeds RM100,000.00, the individual must declare the dividend income as part of their aggregate income pursuant to paragraph 6(1)(r) of the said Act.</p>						
<p>NOTE: (i) Where the date of payment for each category of dividend is different, separate dividend vouchers should be prepared.</p> <p>(ii) Where the dividend consists of property other than money, the gross dividend shall include the amount of the market value of that property at the time of the distribution of the dividend.</p> <p>(iii) The date of payment refers to the date on which the dividend is paid, distributed or credited by the company to the shareholders.</p> <p>(iv) The above example is just for illustration and only the relevant category/categories of dividend paid should be shown in the actual dividend voucher.</p> <p>(v) The legal provisions relevant to the category of exempt income from which the exempt dividend is paid should be stated accurately in Paragraph 1 above whenever applicable.</p>						

(Amended: 13th June 2025)

The new dividend voucher simplifies tax reporting with information on dividends received.



UPGRADES TO THE THE E-TT (ELECTRONIC TELEGRAPHIC TRANSFER) SYSTEM



The **e-TT** is an electronic Telegraphic Transfer system that generates a **Virtual Account (VA) Number**, which serves as a payment identifier for tax payments made via **Telegraphic Transfer (TT)**, **Electronic Funds Transfer (EFT)** and **Interbank Giro (IBG)**.

What has changed after the upgrades?

1. Virtual Account (VA) Number Generation

Before	:	Based on the Tax Identification Number (TIN) only
After	:	Based on both the TIN and Bill Number

2. Receipt Delivery

Before	:	Delivered by post
After	:	Delivered by email , making the process faster and more efficient.

For a detailed explanation and further information, please refer to the **FAQs** on the e-TT system upgrades on the **MyTax** portal.



**CAPITAL GAINS TAX
RETURN FORM (CGTRF)
FILING PROGRAMME
EFFECTIVE FROM 1 MARCH 2024**

CAPITAL GAINS TAX (CGT)

1. Guidelines on Capital Gains Tax for Unlisted Shares

Issued on **21 July 2025** to clarify the CGT treatment of **gains or profits** from the disposal of **domestic capital assets**, specifically **unlisted shares and shares of relevant companies (capital assets)**.

Access:

- Visit www.hasil.gov.my > **Legislation Menu** > **Guidelines** > **Technical Guidelines** > **Guidelines on Capital Gains Tax for Unlisted Shares**, or;
- Via the direct link [here](#).

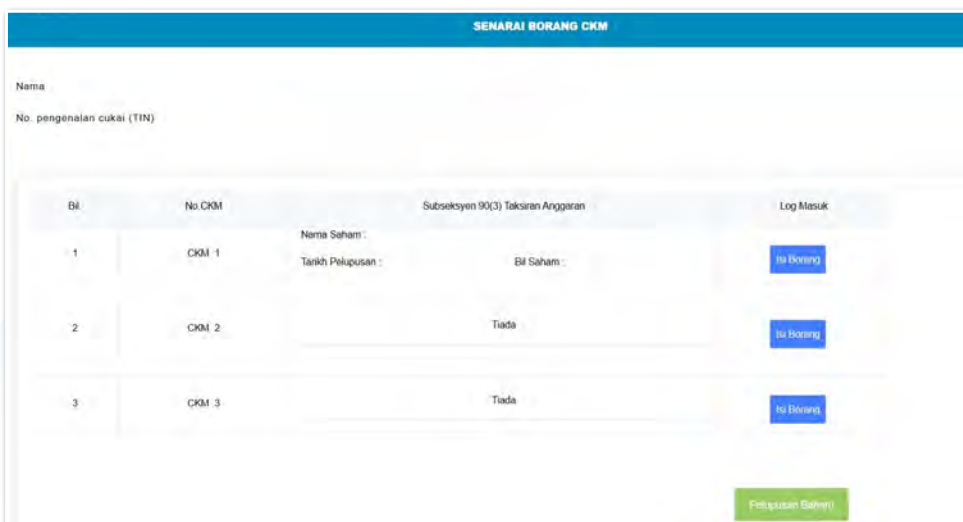
2. Upgrades to the e-CKM system

The **e-CKM system** has now been upgraded to be more efficient, with **additional functions** to facilitate the submission of the **Capital Gains Tax Return (BNCKM)**. Taxpayers can now prepare more than one BNCKM draft for the same disposer without having to submit a previous draft.

New Features:

- **New drafts** are permitted if there are differences in:
 - **Date of disposal**
 - **Information on disposed shares**
 - **Different acquirers**

With these upgrades, the tax reporting process becomes more flexible and easier.



The screenshot shows the 'SENARAI BORANG CKM' (List of CKM Forms) interface. It includes fields for 'Nama' and 'No. pengenal cukai (TIN)'. Below is a table with columns for 'Bil.', 'No. CKM', 'Subseksyen 90(3) Taksiran Anggaran', and 'Log Masuk'. The table lists three drafts (1, 2, 3) with details on share names, disposal dates, and share quantities. Each row has a 'Isi Borang' button, and there is a 'Pilih Bilangan (Borang)' button at the bottom right.

Bil.	No. CKM	Subseksyen 90(3) Taksiran Anggaran	Log Masuk
1	CKM 1	Nama Saham : Tarikh Pelupusan :	Bil Saham : Isi Borang
2	CKM 2		Tiada Isi Borang
3	CKM 3		Tiada Isi Borang

[Pilih Bilangan \(Borang\)](#)

e-CKM System Display: The e-CKM system enables the simultaneous preparation and submission of BNCKM drafts for the same disposer

E-INVOICE DEVELOPMENT: LATEST STEPS TO SIMPLIFY TAXES

Phase 3 Implementation of e-Invoice

- **Start Date:** 1st July 2025
- **Target:** More than 50,000 taxpayers with annual income/ sales between RM5 million and RM25 million.

MyInvois e-Pos

- A digital **Point-of-Sale (POS)** platform provided free of charge by HASiL for **Micro, Small and Medium Enterprises (MSMEs)**.
- **Eligibility:** The income limit for using this platform has been amended from **RM250,000** per year to **RM750,000** per year.

Updated Specific Frequently Asked Questions (FAQ)

For further information, refer to Specific **FAQs** for donations or contributions:
[Click here to read.](#)



The graphic features a white rounded rectangle on a gold background. At the top right is the LHDN Malaysia logo and 'Myinvois' text. In the center, a hand is shown dropping a coin into a red 'DONATE' box. Below this is a red 'NEW' button, followed by the text 'SPECIFIC FAQs FOR DONATIONS / CONTRIBUTIONS' in blue. Underneath, it says 'Now available on the e-Invoice Microsite' and 'CLICK HERE NOW!' in black. At the bottom, there is a footer with the text 'Further information and assistance on the e-Invoice implementation and MyInvois Portal:' followed by the website 'www.hasil.gov.my/en/e-invoice' and the phone number '03-8682 8000 (24 hours hotline)'. Social media icons for Facebook, X, TikTok, and YouTube are also present with the handle '@myinvoishasil'.



FREE E-INVOICE SEMINARS AND BRIEFINGS

HASiL offers a series of **free briefings and webinars** on the implementation of **e-Invoices**. This programme aims to help all parties better understand the requirements and implementation of e-Invoices.

- The program is **open** to all parties involved.
- It is **implemented in stages** to ensure that the information presented is easily accessible and understandable.

More information on the e-Invoice programme series can be obtained via the e-Invoice Micro Website or the link to the [e-Invoice Program](#).



Further Information on e-Invoice

- Refer to the e-Invoice Microsite on **HASiL's official portal**: www.hasil.gov.my;
- e-Invoice Helpdesk at **03-8682 8000** (24-hour line);
- **MyInvois Live Chat** for direct questions;
- Email myinvois@hasil.gov.my for e-Invoice inquiries; or
- **MyInvois Customer Feedback Form**: [Feedback](#)



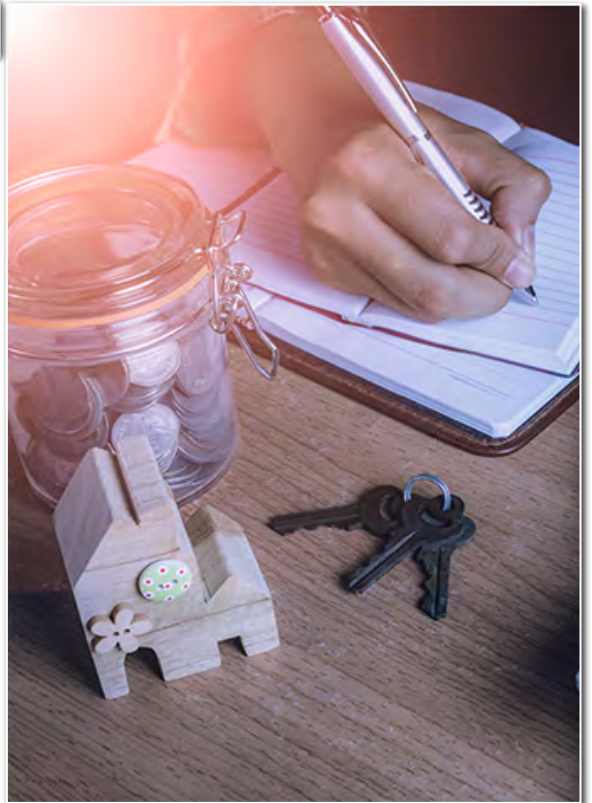
e-PELARIAN CUKAI: REPORT TAX EVASION OFFENCES EASILY

e-Pelarian Cukai is a platform that makes it easier for the public to report tax evasion offences committed by individuals or companies. This initiative aims to involve the community in efforts to combat tax evasion in a more systematic and efficient manner, ensuring that taxes are paid fairly.

Tax Evasion Categories

Tax evasion can take various forms, including:

- **Underreported/Non-Reported Sales:**
 - Sellers who fail to report sales amounts accurately.
- **Overclaimed/False Purchases:**
 - Invalid or excessive purchase claims.
- **False/Overclaimed/Private Expenses:**
 - The declaration of expenses that are either untrue or exceed the limit.
- **High Assets/Properties:**
 - Ownership of assets or properties that do not correspond with reported income.
- **Failure to Submit Income Tax Return (ITRF) /Non-Compliance:**
 - Failure to submit tax forms or comply with tax regulations.



Report Tax Evasion

If you know of an individual or business involved in tax evasion, you can easily submit a report via [e-Pelarian Cukai](#). [\[Click Here\]](#) to make a **New Complaint**.

Select a **Tax Evasion Category** for more information on the types of evasion that can be reported.

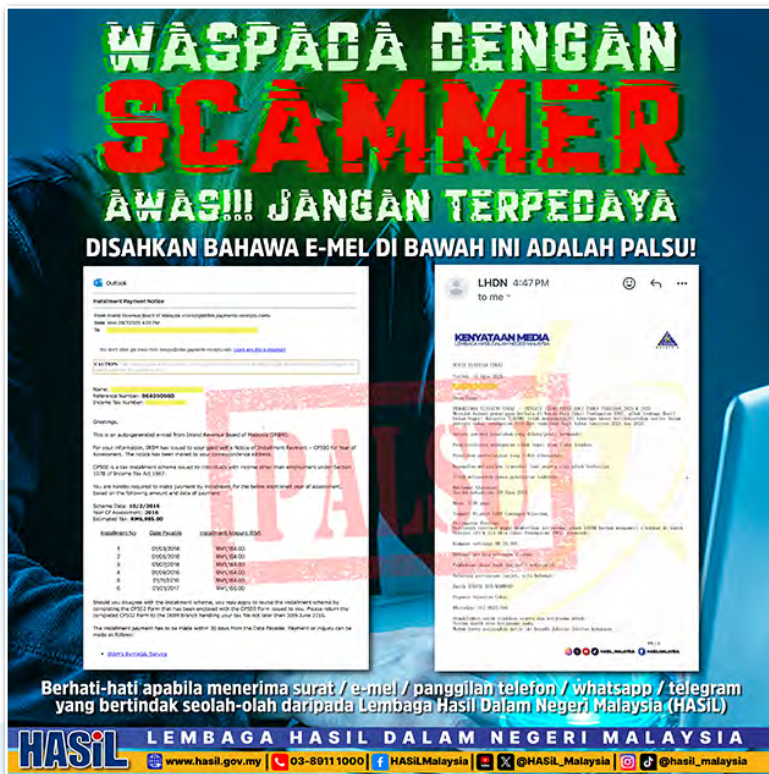



BEWARE OF SCAMMERS

Here are some simple steps to avoid becoming a victim of fraud:

- **Check with HASiL** if you receive any suspicious messages or information.
- **Do not disclose banking information**, especially your internet banking password.
- **Avoid clicking on links** received via unknown emails.
- **Ensure that tax payments** are made directly to HASiL through ByrHASiL on the MyTax Portal, not to a third-party account
- **Do not download suspicious applications.**
- **Check HASiL's phone number** on the official portal before calling or returning a call to an unknown number.

Keep your information secure and ensure that your tax transactions are always legitimate!



WASPADA DENGAN SCAMMER AWAS!!! JANGAN TERPEDAYA DISAHKAN BAHAWA E-MEL DI BAWAH INI ADALAH PALSU!

BERHATI-HATI APABILA MENERIMA SURAT / E-MEL / PANGGILAN TELEFON / WHATSAPP / TELEGRAM YANG BERTINDAK SEOLAH-OLAH DARIPADA LEMBAGA HASIL DALAM NEGERI MALAYSIA (HASIL)

HASIL LEMBAGA HASIL DALAM NEGERI MALAYSIA

www.hasil.gov.my | 03-8911 1000 | HASILMalaysia | @HASIL_Malaysia | #hasil_malaysia



OPERATION OF HASIL COUNTER FOREIGN TAXPAYER BRANCH (CPCA)



- **Effective 2nd May 2025**
- **CPCA Main Functions:**
 1. Handling tax files of foreign taxpayers
 2. Manage tax files of non-residents
 3. Oversee withholding tax matters
- **Location:**
Tingkat 9, Blok 10,
Kompleks Bangunan Kerajaan,
Jalan Tuanku Abdul Halim,
50600 Kuala Lumpur.

Details	Operating Hours
Consultation Service Counter	Monday - Friday 8:30 am - 4:30 pm
e-Janji Temu HASiL	Monday - Friday 8:30 am - 4:30 pm (subject to slot availability) Link: https://ejanjitemu.hasil.gov.my/