



LEADING
CHANGE **DRIVING**
EXCELLENCE

HOW TO MAXIMISE YOUR TAX: e-FILING e-BE TAHUN TAKSIRAN 2022



UPDATED AS AT 27/02/2023



TAX BENEFITS FOR NATION PROSPERITY



UPDATED AS AT 27/02/2023

EVERY ADVANTAGES HAS ITS TAX



EDUCATIONS



HEALTH



WELFARE



**INFRASTRUCTURE &
PUBLIC FACILITIES AND
COMMUNICATION**



**AGRICULTURE &
INDUSTRIES**



DEVELOPMENT



**SECURITY &
NATIONAL DEFENCE**



SUBSIDIES

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Tax information at
your fingertips.

www.mytax.hasil.gov.my

Download Apps Now



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PLEASE VISIT MYTAX PORTAL AT <https://mytax.gov.my>



The screenshot shows the MyTax portal interface. At the top left is the MyTax logo and navigation links: ezHasil Services, e-Appointment, Customer Feedback, Help Center, and User Manual. On the top right, there are 'Light' and 'BM' buttons. The main banner features a cityscape background with the text 'ANDA ADALAH WIRA NEGARA'. Below the banner are four service tiles: 'Search Bill Number', 'e-Daftar', 'ByrHASiL', and 'e-TT'. A registration form titled 'Please Enter Your Information' is overlaid on the right, with fields for 'Please choose ID Type' and 'New Identification No.', and a 'Submit' button. A vertical sidebar on the right contains icons for Home, Notifications, Help, and Chat, along with text for 'Tanya @ HKC'.

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Welcome to MyTax [REDACTED]
Tax Identification Number (TIN) : IG [REDACTED]
LHDNM : WILAYAH PERSEKUTUAN KUALA LUMPUR

View Bill Number [User Icon] [Mail Icon] [App Icon]

Your Tax Info

Role Selection ⓘ

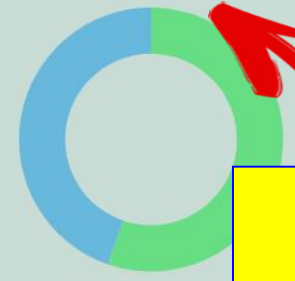
Individual

Tax Balance
Your Tax Payment Status
RM 0.00
On 26/02/2023

Refund Amount
Latest Amount Approved
RM 0.00
On 26/02/2023

Tax Total
Thank You For Your Contribution To The Nation

2022	RM 0.00
2021	RM
2020	RM



Amount of Tax paid for previous year

Stoppage Order Review
You Have No Restriction

Travel Restriction Check

e-Filing Form Status For Assessment Year

2022	e-Form BE TT 2022 will start from 01/03/2023
2021	e-Form BE was submitted on 15/02/2022

e-Filing Status Form


UPDATED AS AT 27/02/2023



INTRODUCTION OF e-FILING

UPDATED AS AT 27/02/2023





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)

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DUE DATE FOR SUBMISSION RETURN FORM

Form	Due Date For Submission of Return Form	
	Does Not Carry On Business	Carry On Business
BE	30th April 2023	-
B and P	-	30th June 2023
BT, M / MT, TP, TJ dan TF	30th April 2023	30th June 2023

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GRACE PERIOD FOR SUBMISSION RETURN FORM

Form	Method of Submission	Grace Period
e-BE, m-BE, e-B / BT, e-M / MT, e-P and e-TP	e-filing	15 days
BE, B / BT, M / MT, P, TP, TJ and TF	Via postal delivery	3 working days
	By hand delivery	None

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Building Sustainable Future
TOGETHER

This service enables individuals, companies, employers, and others to fill in, sign digitally, and submit Return Form via electronic



UPDATED AS AT 27/02/2023



TYPES OF ITRF FORM THAT CAN BE SUBMITTED VIA e-FILING

e-BE	Individuals with non business income.
e-B	Individuals with business income
e-M	Non-Resident Individuals
e-BT	Individuals (Knowledge or expert worker)
e-MT	Non-Resident Individuals (Knowledge worker)
e-E	Employer
e-P	Partnership
e-TF	Association
e-TP	Deceased Person's estate
e-C	Company
e-C1	Co-operatives

ADVANTAGES OF e-FILING

Guarantee of safe
data security

Able to retrieve at
anywhere and
anytime

Faster Tax refund

Faster and easier

Acknowledgement
of Return Form

Accurate tax
calculation

No more mail loss

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Building Sustainable Future
TOGETHER

e-Filing SYSTEM (e-BE 2022) 2023



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FOUR (4) EASY STEPS OF e-FILING

Get your PIN No. and register for Digital Certificate

Login and Complete Online Form (e-BE)

Sign the e-BE digitally and submit

Successful- Acknowledgement Receipt of e-BE

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e-BE YEAR OF ASSESSMENT 2022

1

For taxpayers who died during the current Year of Assessment, the e-filing system using the Individual Digital Certificate is inaccessible

2

The deceased's representative must apply for the Administrator's Digital Certificate by submitting the Letter of Administration documents, death certificate and a copy of the representative's identity

3

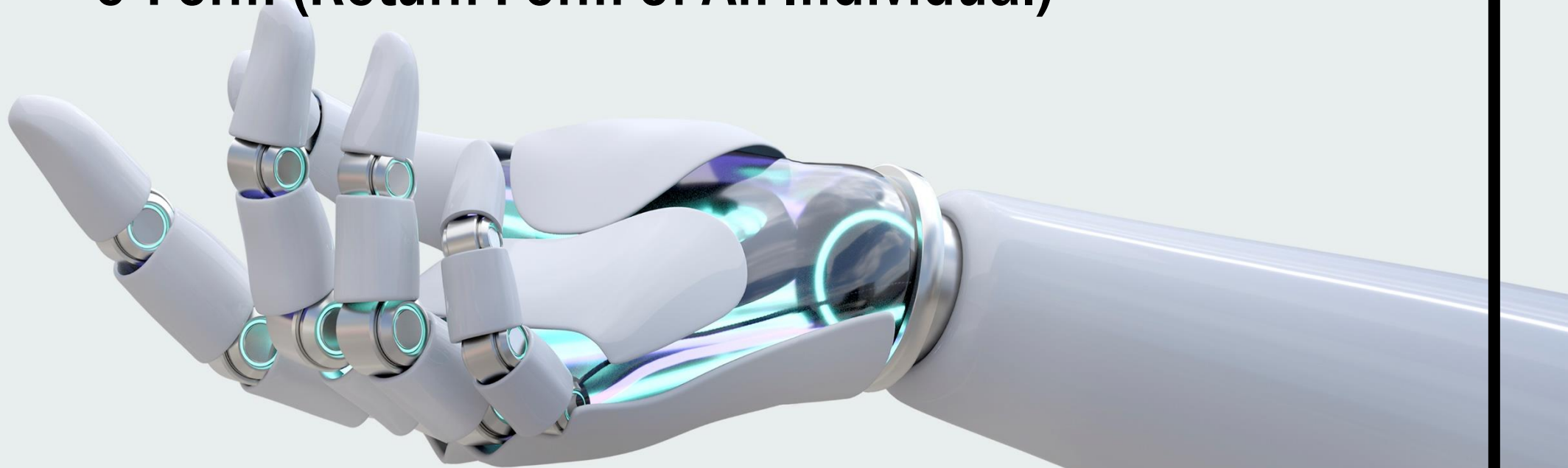
Representatives can report the deceased's income and claim the excess repayment (if any)

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NEW e-filing user !!!

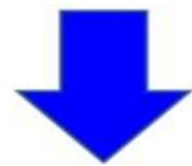


Need to obtain **PIN No.** to register
Digital Certificate before fill up the
e-Form (Return Form of An Individual)

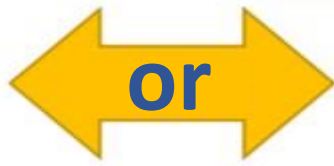


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APPLICATION FOR PIN NO.



via MyTax



e-KYC



e-CP55D



LEMBAGA HASIL DALAM NEGERI MALAYSIA CP55D [N2021]
BORANG PERMOHONAN NOMBOR PIN e-FILING INDIVIDU
APPLICATION FORM FOR INDIVIDUAL e-FILING PIN NUMBER

1	No. Pengenalan / Identification No. (Kad Pengenalan Baru / Police / Tentara / Passport) / New IC / Police / Army / Passport	<input type="text"/>
1a	Warganegara (Jika I adalah Pasport)	<input type="text"/>
2	Nama / Name	<input type="text"/> <input type="text"/>
3	No. telefon / Telephone Number	<input type="text"/> <input type="text"/>

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CATEGORY e-FILING USER



New Taxpayer (first time using e-filing) Need to register digital certificate for access to MyTax and submit e-filing



The validity period of the Digital Certificate is only three (3) years and the taxpayer must renew the digital certificate by clicking agree on the message displayed on MyTax



Users have used e-filing and Digital Certificate has expired (3 years) need to get a new Digital Certificate through the system directly login e-Form

*Consumer must be a taxpayer registered with the IRBM



**FORGOT
PASSWORD**

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MyTax ezHasil Services e-Appointment Customer Feedback Help Center User Manual Light BM

ANDADALAH WIRANEWA

Choose Identity type and click submit

Please Enter Your Information

Identification Card No. [dropdown]

New Identification No. [input]

Submit

Search Bill Number e-Daftar ByrHASIL e-TT

MyTax **MyTax**

Makluman

Mulai 1 Januari 2023, peranan OeF

MyTax ezHasil Services ▾ e-Appointment Customer Feedback Help Center User Manual Light BM

ANDA ADALAH WIRA NEGARA

Please Enter Password

Password123

Please Enter Password

Your Login Attempt : 0 / 5
You have 5 More Attempt

Login

Forgot Password **Back**

Click Forgot Password

Search Bill Number e-Daftar ByrHASIL e-TT

MyTax **MyTax**

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← Back

Please select medium to reset the password, insert the correct information and click **Submit**.

Registered Email with LHDNM

Please select Reset Medium

Registered Email with LHDNM

Submit

Click e-mail registered with LHDNM

4. Click "Submit"

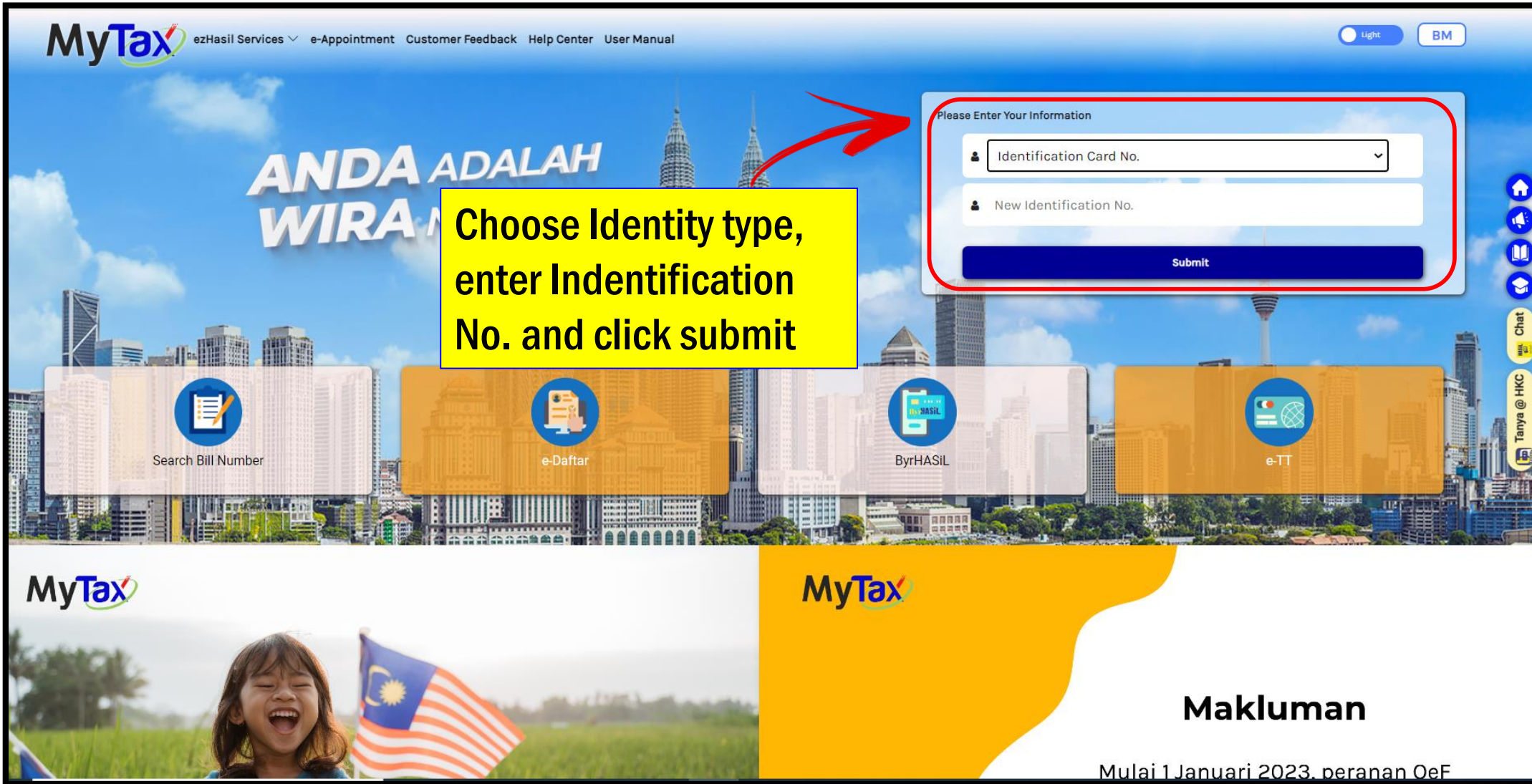


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STEPS FOR e-FILING FOR YEAR OF ASSESSMENT 2022

UPDATED AS AT 27/02/2023





MyTax ezHasil Services e-Appointment Customer Feedback Help Center User Manual Light BM

ANDA ADALAH WIRA

Please Enter Your Information

Identification Card No. [dropdown]

New Identification No. [input]

Submit

Search Bill Number e-Daftar ByrHASIL e-TT

MyTax MyTax

Makluman

Mulai 1 Januari 2023, peranan OeF

MyTax ezHasil Services ▾ e-Appointment Customer Feedback Help Center User Manual Light BM

ANDA ADALAH WIRA

Enter Password and Click Login

Please Enter Password

Password123

.....

Your Login Attempt : 0 / 5
You have 5 More Attempt

Login

Forgot Password Back

Search Bill Number e-Daftar ByrHASiL e-TT

MyTax

UPDATED AS AT 27/02/2023

Welcome to MyTax [Redacted]
Tax Identification Number (TIN) : IG [Redacted]
LHDNM : WILAYAH PERSEKUTUAN KUALA LUMPUR

View Bill Number [User Icon] [Mail Icon] [App Icon]

Your Tax Info

Role Selection ⓘ

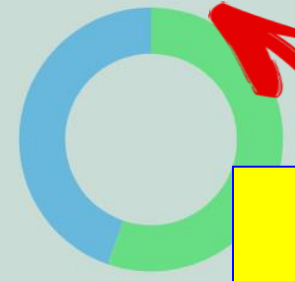
Individual

Tax Balance
Your Tax Payment Status
RM 0.00
On 26/02/2023

Refund Amount
Latest Amount Approved
RM 0.00
On 26/02/2023

Tax Total
Thank You For Your Contribution To The Nation

2022	RM 0.00
2021	RM
2020	RM



Amount of Tax paid for previous year

Stoppage Order Review
You Have No Restriction

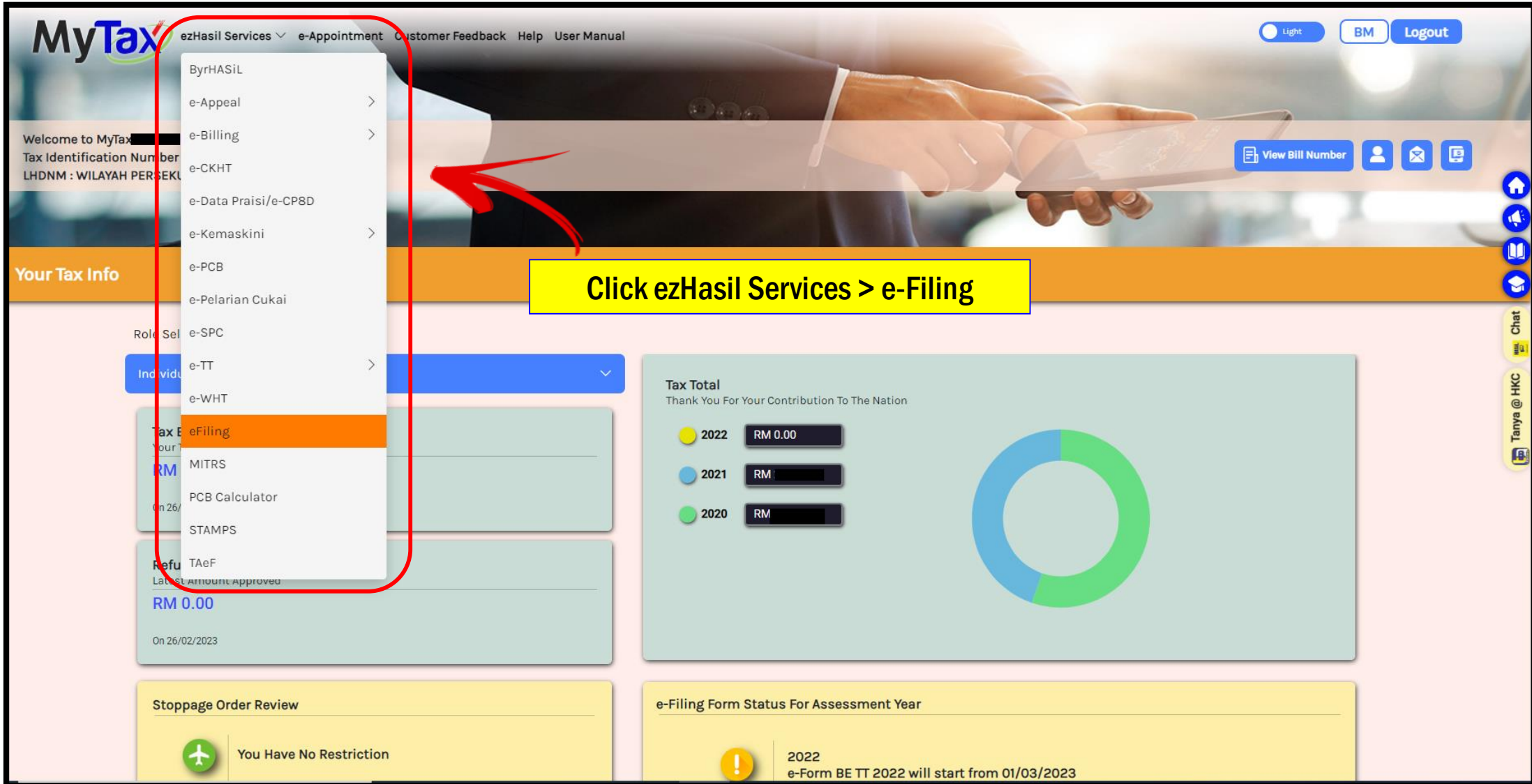
Travel Restriction Check

e-Filing Form Status For Assessment Year

2022	e-Form BE TT 2022 will start from 01/03/2023
2021	e-Form BE was submitted on 15/02/2022

e-Filing Status Form

UPDATED AS AT 27/02/2023



The screenshot shows the MyTax portal interface. At the top, there are navigation links: ezHasil Services, e-Appointment, Customer Feedback, Help, and User Manual. On the right, there are buttons for Light, BM, and Logout. A dropdown menu is open under ezHasil Services, listing various services. A red arrow points to the 'e-Filing' option in this menu. A yellow callout box contains the text 'Click ezHasil Services > e-Filing'. The main content area includes a 'Your Tax Info' section with a dropdown menu set to 'Individual', a 'Tax Total' section with a donut chart and data for 2022 (RM 0.00), 2021 (RM), and 2020 (RM), and a 'Stoppage Order Review' section showing 'You Have No Restriction'.

MyTax

ezHasil Services e-Appointment Customer Feedback Help User Manual

Light BM Logout

Welcome to MyTax
Tax Identification Number
LHDNM : WILAYAH PERSEKUTUAN

Your Tax Info

Role Selected

Individual

Tax E-filing

RM

On 26/02/2023

Refund

Latest Amount Approved

RM 0.00

On 26/02/2023

Stoppage Order Review

You Have No Restriction

Tax Total

Thank You For Your Contribution To The Nation

2022 RM 0.00

2021 RM

2020 RM

e-Filing Form Status For Assessment Year

2022 e-Form BE TT 2022 will start from 01/03/2023

View Bill Number

Chat

Tanya @ HKC

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MyTax

Kembali

Welcome to MyTax [REDACTED]
Nombor Pengenalan Cukai (TIN) [REDACTED]
LHDNM : WILAYAH PERSEKUTUAN KUALA LUMPUR

e-Borang

Status e-Borang

Individu Pemastautin

e-BE
Tiada Punca Pendapatan Perniagaan

Choose e-BE

e-B
Ada Punca Pendapatan Perniagaan

Choose Year of Assessment 2022

- Tahun Taksiran ▾
- 2022
 - 2021
 - 2020
 - 2019
 - 2018
 - 2017
 - 2016
 - 2015
 - 2014
 - 2013
 - 2012

e-BT
Pekerja Berpengetahuan atau Bukan Warganegara Memegang Jawatan Utama atau Pekerja Berkepakaran (Program Kepulangan Pakar) yang telah diluluskan oleh Menteri - rujuk P.U (A) 344/2010 atau P.U.(A) 151/2012 di Portal Rasmi LHDNM

Borang nyata bagi Individu Bukan Pemastautin

e-M
Borang nyata bagi Individu Bukan Pemastautin

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Particulars of Individual

Other particulars

Income

Relief

Summary

- 1 Particulars of Individual
- 2 Other Particulars
- 3 Income
- 4 Relief
- 5 Summary

RETURN FORM OF AN INDIVIDUAL
RESIDENT WHO DOES NOT CARRY ON BUSINESS
UNDER SECTION 77 OF THE INCOME TAX ACT 1967
Form prescribed under Section 152 of the Income Tax Act 1967

BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2022 : RM

PARTICULARS OF INDIVIDUAL

Identification No. (TIN)	IG	Identification no.	
Passport no.		Passport no. registered with LHDNM	
	MALAYSIA	Gender	Male
12-2022	Single	Date of marriage / divorce / demise	dd/mm/yyyy
ment	Self (single/divorcee/widow/w		

Next

e-BE PAGE 1: PARTICULARS OF INDIVIDUAL

1 Name : [REDACTED]

2

3

4 e- BE YEAR OF ASSESSMENT 2022 BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2022 : RM [REDACTED]

5

RETURN FORM OF AN INDIVIDUAL
RESIDENT WHO DOES NOT CARRY ON BUSINESS
UNDER SECTION 77 OF THE INCOME TAX ACT 1967
This form is prescribed under Section 152 of the Income Tax Act 1967

PARTICULARS OF INDIVIDUAL

AZIZI BIN MAMAT

IG [REDACTED] Identification no. [REDACTED]

[REDACTED] Passport no. registered with LHDNM [REDACTED]

MALAYSIA Gender [REDACTED]

[REDACTED] Date of [REDACTED]

Married

Self whose spouse has no inc

PARTICULARS OF WIFE

No.	Name of husband / wife	Date of birth
1	[REDACTED]	[REDACTED]

Next

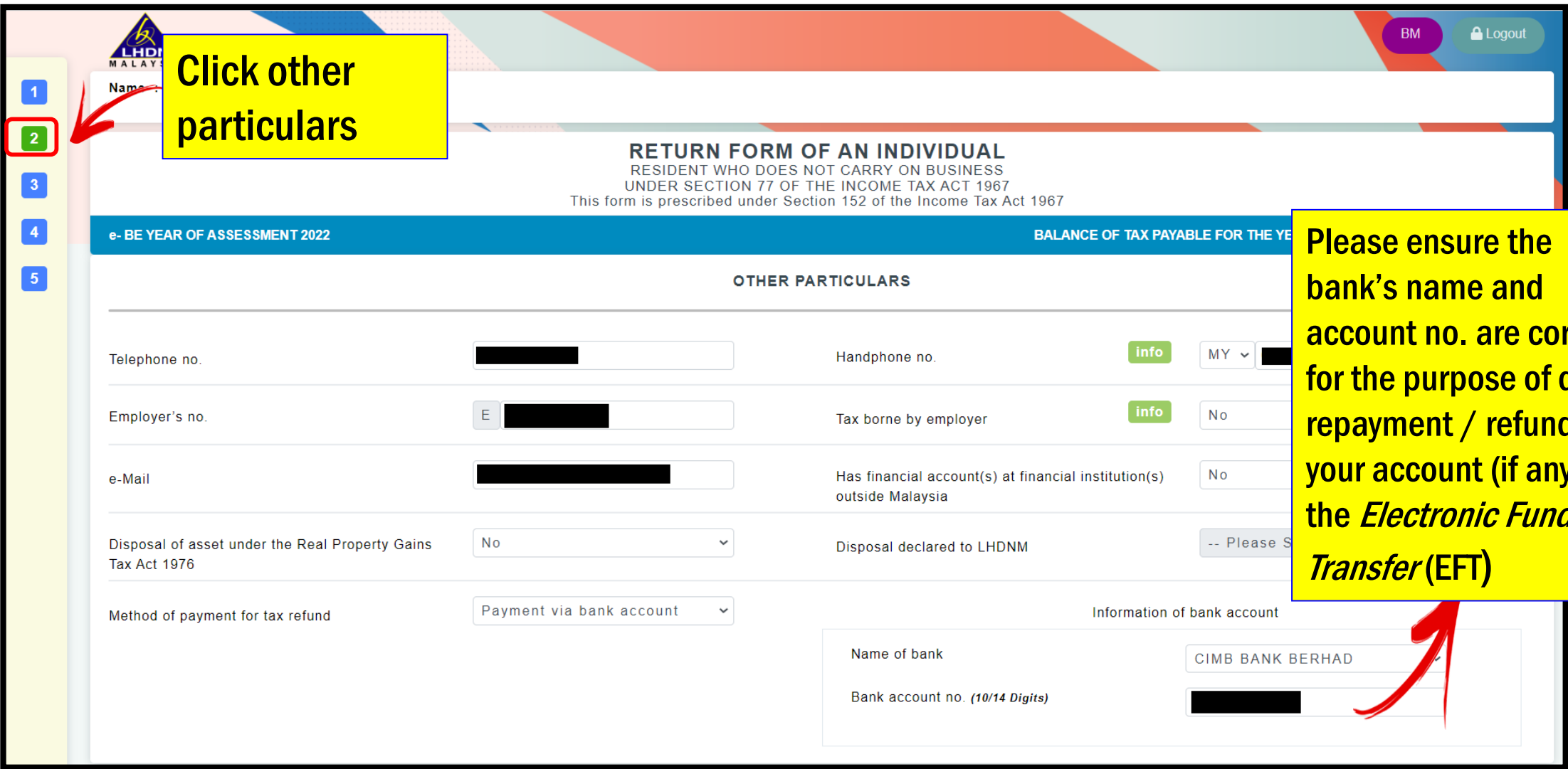
Field marked * must be filled. Please ensure all particulars are correct.

If married, enter related particulars and choose Type of Assessment

If married, fill in all particular

UPDATED AS AT 27/02/2023

e-BE PAGE 2: OTHER PARTICULARS



1
2
3
4
5

Click other particulars

BM Logout

RETURN FORM OF AN INDIVIDUAL
RESIDENT WHO DOES NOT CARRY ON BUSINESS
UNDER SECTION 77 OF THE INCOME TAX ACT 1967
This form is prescribed under Section 152 of the Income Tax Act 1967

e- BE YEAR OF ASSESSMENT 2022 BALANCE OF TAX PAYABLE FOR THE YEAR

OTHER PARTICULARS

Telephone no. [Redacted] Handphone no. [Redacted] info MY [Redacted]

Employer's no. E [Redacted] Tax borne by employer info No

e-Mail [Redacted] 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 -- Please S

Method of payment for tax refund Payment via bank account Information of bank account

Name of bank CIMB BANK BERHAD

Bank account no. (10/14 Digits) [Redacted]

Please ensure the bank's name and account no. are correct for the purpose of direct repayment / refund into your account (if any) via the *Electronic Fund Transfer (EFT)*

UPDATED AS AT 27/02/2023



- 1
- 2
- 3
- 4
- 5


ADDRESS

Make sure Coresspondence address are correct

Correspondence address



Postcode City State

INCENTIVE CLAIM

Please click  to save the inserted information

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. 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 --	<input type="text"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	 

Next



Click Next

UPDATED AS AT 27/02/2023

e-BE PAGE 3 : INCOME

1

2

3

4

5

RETURN FORM OF
RESIDENT WHO DOES NOT
UNDER SECTION 77 OF THE
This form is prescribed under Section 77

YEAR OF ASSESSMENT 2022

STATUTORY INCOME

Statutory income from sources of employment in Malaysia

Number of employment 1

Statutory income from sources of rents in Malaysia 0 .00

Statutory income from sources of interest, discounts, royalties, premiums, pensions, annuities, other periodical payments and other gains or profits pursuant to paragraph 43(1)(c) in Malaysia .00

Aggregate of other statutory income from sources outside Malaysia received in Malaysia effective from 01.07.2022 .00

AGGREGATE INCOME

LESS Approved investment under angel investor tax incentive .00

TOTAL

LESS Approved donations / gifts / contributions .00

TOTAL INCOME (SELF)

INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA FOR THE PERIOD FROM 01.01.2022 - 30.06.2022

Monthly Tax Deductions (MTD) / Section 107D 0.00

Self installments / CP500 0.00

Payment made for 2022 income – SELF and HUSBAND / WIFE for joint assessment .00

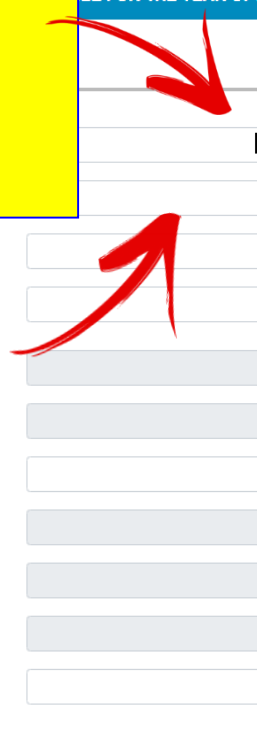
FILE FOR THE YEAR OF ASSESSMENT 2022 : RM

Click Income

Fill in employment income (if any) – Refer to EA / EC eg: Employment Income Enter “0” if no source of income

Total employer within the year of assessment

Monthly Tax Deduction (MTD)



Click to fill

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e-BE PAGE 3: APPROVED DONATIONS

RETURN FORM OF AN INDIVIDUAL
 RESIDENT WHO DOES NOT CARRY ON BUSINESS
 UNDER SECTION 77 OF THE INCOME TAX ACT 1967
 This form is prescribed under Section 152 of the Income Tax Act 1967

e- BE YEAR OF ASSESSMENT 2022		BALANCE OF TAX PAYABLE
APPROVED DONATIONS / GIFTS / CONTRIBUTIONS		
1	Gift of money to the Government / State Government / local authority	<input type="text"/>
2	Gift of money to approved institutions / organisations / funds	<input type="text"/> .00
3	Gift of money for any sports activity approved by the Minister of Finance	<input type="text"/> .00
4	Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance	<input type="text"/> .00
5	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	<input type="text"/> .00
	TOTAL	Restricted to 10% of aggregate income <input type="text"/> .00
	Gift of artefacts, manuscripts or paintings to the Government or State Government	<input type="text"/> .00
	Gift of money for the provision of library facilities or to libraries	Restricted to 20,000 <input type="text"/> .00
	Gift of money or contribution in kind for the provision of facilities in public places for the benefit of disabled persons	<input type="text"/> .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 <input type="text"/> .00
	Gift of paintings to the National Art Gallery or any state art gallery	<input type="text"/> .00
	TOTAL	<input type="text"/> .00

Only approved donations/ gifts/ contributions are allowed for deduction. Please visit www.hasil.gov.my > Individuals > Donations/ Gifts for more information

Next

UPDATED AS AT 27/02/2023

e-BE PAGE 4 : RELIEF

RETURN FORM OF AN INDIVIDUAL

RESIDENT WHO DOES NOT CARRY ON BUSINESS
UNDER SECTION 77 OF THE INCOME TAX ACT 1967

This form is prescribed under Section 152 of the Income Tax Act 1967

- 1
- 2
- 3
- 4
- 5

e- BE YEAR OF ASSESSMENT 2022

BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2022 : RM XXXXXXXXXX

RELIEF

Individual and dependent relatives		9,000 .00
Medical treatment, special needs and carer expenses for parents	info Restricted to 8,000	.00
Basic supporting equipment for disabled self, spouse, child or parent	Restricted to 6,000	.00
Disabled individual	Only 6,000	.00

UPDATED AS AT 27/02/2023

e-BE PAGE 4 : RELIEF

Education fees (Self)			
Other than a degree at masters or doctorate level – Course of study in law, accounting, islamic financing, technical, vocational, industrial, scientific or technology		<input type="text" value=""/>	<input type="text" value=".00"/>
Degree at masters or doctorate level - Any course of study		<input type="text" value=""/>	<input type="text" value=".00"/>
Course of study undertaken for the purpose of upskilling or self-enhancement	Restricted to 2,000	<input type="text" value=""/>	<input type="text" value=".00"/>
TOTAL		Restricted to 7,000	<input type="text" value=".00"/>

e-BE PAGE 4 : RELIEF

Medical expenses on serious diseases for self, spouse or child		<input type="text" value=""/>	.00
Medical expenses on fertility treatment for self or spouse		<input type="text" value=""/>	.00
Medical expenses on vaccination for self, spouse and child	Restricted to 1,000	<input type="text" value=""/>	.00
Expenses on complete medical examination for self, spouse or child			
Expenses on COVID-19 detection test including purchase of self-detection test kit for self, spouse or child	Restricted to 1,000	<input type="text" value=""/>	.00
Mental health examination or consultation for self, spouse or child			
TOTAL		Restricted to 8,000	<input type="text" value=""/> .00

UPDATED AS AT 27/02/2023

e-BE PAGE 4 : RELIEF

Lifestyle - Expenses for the use / benefit of self, spouse or child

info Restricted to 2,500

 .00

Lifestyle – Additional relief for the use / benefit of self, spouse or child in respect

info Restricted to 500

 .00

Lifestyle – Purchase of personal computer, smartphone or tablet for self, spouse or child use / benefit and not for business use

Restricted to 2,500

 .00

Child care fees to a registered child care centre / kindergarten for a child aged 6 years and below

info Restricted to 3,000

 .00

Net deposit in *Skim Simpanan Pendidikan Nasional*

info Restricted to 8,000

 .00

Child info

Child - Under the age of 18 years

No.	100% eligibility	No.	50% eligibility	
<input type="text"/>	x 2,000 = <input type="text"/>	<input type="text"/>	x 1,000 = <input type="text"/>	<input type="text"/> .00

Child - 18 years & above and studying

<input type="text"/>	x 2,000 = <input type="text"/>	<input type="text"/>	x 1,000 = <input type="text"/>	<input type="text"/> .00
<input type="text"/>	x 8,000 = <input type="text"/>	<input type="text"/>	x 4,000 = <input type="text"/>	

Child - Disabled

<input type="text"/>	x 6,000 = <input type="text"/>	<input type="text"/>	x 3,000 = <input type="text"/>	<input type="text"/> .00
<input type="text"/>	x 14,000 = <input type="text"/>	<input type="text"/>	x 7,000 = <input type="text"/>	

UPDATED AS AT 27/02/2023

e-BE PAGE 4 : RELIEF

Life insurance and EPF	<input type="text" value="Pensionable public servant category who do not contribute to EPF /approved scheme"/>
- Life insurance premium	Restricted to 7,000 <input type="text" value="0"/> .00
TOTAL	Restricted to 7,000 <input type="text" value="0"/> .00

Choose category:

- 1. Pensionable public servant category who do not contribute to EPF/ approved scheme**
- 2. Other than above**

Life insurance and EPF	<input type="text" value="Other than above"/>
(i) Life insurance premium	Restricted to 3,000 <input type="text" value="0"/> .00
(ii) Contribution to EPF / approved scheme	Restricted to 4,000 <input type="text" value="0"/> .00
TOTAL	Restricted to 7,000 <input type="text" value="0"/> .00

e-BE PAGE 4 : RELIEF

Private retirement scheme and deferred annuity	info	Restricted to 3,000	<input type="text"/>	.00
Education and medical insurance		Restricted to 3,000	<input type="text" value="401"/>	.00
Contribution to the Social Security Organization (SOCSO) according to Employees Social Security Act 1969 or Employment Insurance System Act 2017		Restricted to 350	<input type="text" value="237"/>	.00
Domestic tourism expenses	info	Restricted to 1,000	<input type="text"/>	.00
Payment of installation, rental, purchase including hire-purchase of equipment or subscription for use of electric vehicle charging facility for own vehicle (Not for business use)		Restricted to 2,500	<input type="text"/>	.00

REBATE / TAX DEDUCTIONS / TAX RELIEF

Departure levy for umrah travel / religious travel (Restricted to 2 trips in a lifetime)	<input type="text"/>	<input type="text"/>
Number of trips	-- Please Select --	-- Please Select --
Zakat and fitrah	<input type="text"/>	<input type="text"/>
Section 110 tax deduction (others)	<input type="text"/>	<input type="text"/>
Section 132 tax relief	<input type="text"/>	<input type="text"/>
Section 133 tax relief	<input type="text"/>	<input type="text"/>
TOTAL	<input type="text"/>	<input type="text"/>

Fill in the amount on respective field

Compute the tax deducted under Section 110 in respect of other income such as interest, royalties, Section 4A income and income from trust bodies. Section 110 tax deduction (others) DOES NOT include withholding tax payment pursuant to Section 107A.



UPDATED AS AT 27/02/2023

e-BE PAGE 4 : RELIEF


RETURN FORM OF AN INDIVIDUAL
 RESIDENT WHO DOES NOT CARRY ON BUSINESS
 UNDER SECTION 77 OF THE INCOME TAX ACT 1967
 This form is prescribed under Section 152 of the Income Tax Act 1967

Form HK-6

e- BE YEAR OF ASSESSMENT 2022

BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2022 : RM

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

Please click  to save the inserted information

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	Receipt no.
	SELF	-- Please Select --	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="dd/mm/yyyy"/>	<input type="text"/>

Choose Income type

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
<input type="text" value=".00"/>	<input type="text" value=".00"/>	<input type="text" value=".00"/>	<input type="text" value=".00"/>	<input type="text" value=".00"/>	<input type="text" value=".00"/>

Next

UPDATED AS AT 27/02/2023

e-BE PAGE 5 : SUMMARY

e- BE YEAR OF ASSESSMENT 2022

BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2022 : RM

- 1
- 2
- 3
- 4
- 5

Click summary

Tax summary will be displayed automatically after all information is entered. Please ensure all information is correct.

Total income

LESS T

CHARGEABLE INCOME

INCOME TAX COMPUTATION

Chargeable income subject to Part I of Schedule 1

Tax on the first

■■■■

■■■■

Tax on the balance

■■■■

At rate 24 %

■■■■

Tax on income from sources outside Malaysia received in Malaysia for the period from 01.01.2022 - 30.06.2022

0

At rate 3 %

0.00

TOTAL INCOME TAX

■■■■

Tax rebate for individual

0

Tax rebate for husband/wife

0

Zakat and fitrah

■■■■

Departure levy for umrah travel / religious travel for other religions

0

LESS (Restricted to total income tax)

■■■■

TOTAL TAX CHARGED

LESS Total tax deduction (Section 110) and relief (Section 132 and 133)

TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2022

■■■■

■■■■

MTD / Section 107D / Installment / CP500 payment made for the year 2022 – SELF and HUSBAND / WIFE for joint assessment

BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2022

■■■■

Next

UPDATED AS AT 27/02/2023

Display of taxpayer's declaration and method of tax payment (if any).

- 1
- 2
- 3
- 4
- 5



Name : [REDACTED]

RETURN FORM OF AN INDIVIDUAL
RESIDENT WHO DOES NOT CARRY ON BUSINESS
UNDER SECTION 77 OF THE INCOME TAX ACT 1967
This form is prescribed under Section 152 of the Income Tax Act 1967

e- BE YEAR OF ASSESSMENT 2022 BALANCE OF TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2022 : RM [REDACTED]

DECLARATION

I, [REDACTED]
Identification no. [REDACTED] Date 26-02-2023


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 if the information given is false or incomplete. Records and documents used in the calculation of tax must be kept for a period of 5 years.

If agree, click "Sign and Submit"

IMPORTANT REMINDER Print Draft
Sign and Submit

ACKNOWLEDGEMENT RECEIPT OF e-BE

Log keluar

PENGESAHAN PENERIMAAN e-BE BAGI TAHUN TAKSIRAN 2020

No Siri	BE 60
Nama	████████ FAUZI
No. Cukai Pendapatan	SG 2468 ██████
No. Pengenalan	████████ 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 ██████
LEBIHAN BAYARAN TAHUN TAKSIRAN 2020	RM ██████
Pengakuan Dan Ditandatangani Oleh	████████ FAUZI
No. Pengenalan	████████ 87
Nama Penghantar	████████ 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

UPDATED AS AT 27/02/2023

TAX RELIEF YEAR ASSESSMENT 2022

PERSONAL DEDUCTIONS

 <p>INDIVIDUAL & DEPENDENT RELATIVES RM9,000</p>	 <p>DISABLED INDIVIDUAL RM6,000</p>	 <p>DISABLED HUSBAND/WIFE RM5,000</p>	 <p>HUSBAND/WIFE/ PAYMENT OF ALIMONY TO FORMER WIFE RM4,000</p>	 <p>EDUCATION FEE (SELF) RM7,000 - INCLUDES UPSKILLING OR ENHANCEMENT COURSE FOR ANY FIELDS RECOGNIZED BY THE DIRECTOR GENERAL OF SKILL DEVELOPMENT (RESTRICTED RM2,000)</p>
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TAX RELIEF YEAR ASSESSMENT 2022

LIFESTYLE, MEDICAL AND EQUIPMENT RELATED

DOMESTIC TRAVEL EXPENSES

RM1,000



- ACCOMMODATION IN REGISTERED PREMISES WITH MOTAC
- FEE ENTRANCE TO TOURIST ATTRACTION CENTRE
- PURCHASE OF DOMESTIC TOUR PACKAGE THROUGH LICENSED TRAVEL AGENT

MEDICAL TREATMENT, SPECIAL NEEDS AND CARER EXPENSES FOR PARENTS

RM8,000



BASIC SUPPORTING EQUIPMENT FOR DISABLED SELF, SPOUSE, CHILD OR PARENT

RM6,000



LIFESTYLE

RM2,500



- PURCHASE OF READING MATERIALS
- PURCHASE OF PERSONAL COMPUTER, TABLET/SMART PHONE
- PAYMENT FOR INTERNET SUBSCRIPTION
- PURCHASE OF SPORTS EQUIPMENT & GYMNASIUM MEMBERSHIP

ADDITIONAL **RM2,500**

- PURCHASE OF PERSONAL COMPUTER, TABLET/SMART PHONE

ADDITIONAL LIFESTYLE **RM500**

- #### RELATED TO SPORTS ACTIVITY
- PURCHASE OF SPORTS EQUIPMENT
 - RENTAL/ENTRANCE FEE TO ANY SPORTS FACILITY
 - REGISTRATION FEE FOR ANY SPORTS COMPETITION



PURCHASE OF BREASTFEEDING EQUIPMENT

RM1,000



- RESTRICTED TO FEMALE TAXPAYER
- FOR A CHILD AGE 2 YEARS OLD AND BELOW
- DEDUCTION IS ALLOWED ONCE IN EVERY 2 YEARS OF ASSESSMENT

MEDICAL EXPENSES FOR SERIOUS DISEASES (SELF/SPOUSE OR CHILD) &

MEDICAL EXPENSES FOR FERTILITY TREATMENT (SELF OR SPOUSE)

RM8,000



- FULL MEDICAL CHECKUP INCLUDING COVID-19 DETECTION TEST, VACCINATION AND MENTAL HEALTH EXAMINATION OR CONSULTATION (RESTRICTED RM1,000)

UPDATED AS AT 27/02/2023

TAX RELIEF YEAR ASSESSMENT 2022

CHILD RELATED DEDUCTIONS



EACH UNMARRIED CHILD BELOW 18 YEARS OLD

RM2,000



CHILD CARE FEES TO A REGISTERED CHILD CARE CENTRE/ KINDERGARTEN

RM3,000



DISABLED CHILD

RM6,000



CHILD ABOVE 18 YEARS OLD

RM2,000

- UNMARRIED
- RECEIVING FULL-TIME EDUCATION



CHILD ABOVE 18 YEARS OLD

RM8,000

- UNMARRIED
- FURTHER EDUCATION (DIPLOMA AND ABOVE IN MALAYSIA)



ADDITIONAL FOR DISABLED CHILD

RM8,000

- UNMARRIED
- PURSUING DIPLOMA OR HIGHER QUALIFICATIONS



CHILD CARE FEES TO A REGISTERED CHILD CARE CENTRE/ KINDERGARTEN

RM3,000

- FOR A CHILD AGE 6 YEARS OLD AND BELOW
- RELIEF CAN BE CLAIMED EITHER BY HUSBAND OR WIFE

UPDATED AS AT 27/02/2023

TAX RELIEF YEAR ASSESSMENT 2022

CONTRIBUTIONS AND OTHERS

<p>LIFE INSURANCE AND EPF * PENSIONABLE PUBLIC SERVANT</p>  <p>RM7,000</p> <p>OR</p>  <p>OTHER THAN PENSIONABLE PUBLIC SERVANT</p> <p>* LIFE INSURANCE PREMIUM</p> <p>RM3,000</p> <p>* EPF/APPROVED SCHEME</p> <p>RM4,000</p>	 <p>SOCSSO</p> <p>RM350</p> <p>DEFERRED ANNUITY AND PRIVATE RETIREMENT SCHEME</p>  <p>RM3,000</p>	 <p>MEDICAL</p>  <p>EDUCATION AND MEDICAL INSURANCE (INDIVIDUAL/SPOUSE/CHILDREN)</p> <p>RM3,000</p> <p>INSTALLATION/RENTAL/PURCHASE EXPENSES ON CHARGING FACILITIES FOR PERSONAL USE - INCLUDING HIRE PURCHASE - SUBSCRIPTION</p>  <p>RM2,500</p>	<p>SSPN (NET DEPOSIT)</p> <p>RM8,000</p> 
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UPDATED AS AT 15 FEBRUARY 2023

UPDATED AS AT 27/02/2023

**TAX RATE
INDIVIDUAL
YA 2022**

Banjaran Pendapatan Cukai	Pengiraan (RM)	Kadar (%)	Cukai (RM)
0 - 5,000	5,000 pertama	0	0
5,001 – 20,000	5,000 pertama 15,000 berikutnya	1	0 150
20,001 – 35,000	20,000 pertama 15,000 berikutnya	3	150 450
35,001 – 50,000	35,000 pertama 15,000 berikutnya	8	600 1,200
50,001 – 70,000	50,000 pertama 20,000 berikutnya	13	1,800 2,600
70,001 – 100,000	70,000 pertama 30,000 berikutnya	21	4,400 6,300
100,001 – 250,000	100,000 pertama 150,000 berikutnya	24	10,700 36,000
250,001 – 400,000	250,000 pertama 150,000 berikutnya	24.5	46,700 36,750
400,001 – 600,000	400,000 pertama 200,000 berikutnya	25	83,450 50,000
600,001 – 1,000,000	600,000 pertama 400,000 berikutnya	26	133,450 104,000
1,000,001 – 2,000,000	1,000,000 pertama 1,000,000 berikutnya	28	237,450 280,000
Melebihi 2,000,000	2,000,000 pertama Setiap ringgit berikutnya	30	517,450

UPDATED AS AT 27/02/2023

INCOME TAX PAYMENT



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



BAYARAN MELALUI KAD KREDIT:



BAYARAN MELALUI PERBANKAN TELEFON MUDAH ALIH



UPDATED AS AT 27/02/2023

DO NOT BE A **VICTIM** TAXATION SCAMS

DO NOT DISCLOSED YOUR TAX INFORMATION

DO NOT BE A *VICTIM* OF FINANCIAL AND TAXATION SCAMS

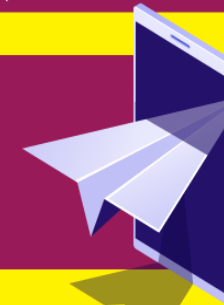


DO NOT DISCLOSE CONFIDENTIAL INFORMATION

financial and taxation to any
suspicious parties.

DO NOT RESPOND

if you receive any telephone calls,
SMS, e-mails or letter of dubious.



GET IRBM'S CONFIRMATION

via feedback form or call
Contact Centre at 03 – 8911 100

UPDATED AS AT 27/02/2023



**LEADING
CHANGE** **DRIVING
EXCELLENCE**

PLANNING TO TRAVEL ABROAD??

LOG ON TO

<http://sspi.imi.gov.my>

**AND GET YOUR ID
CHECKED FOR CLEARANCE
TO TAKE OFF FOR YOUR
LONG AWAITED GETAWAY**

UPDATED AS AT 27/02/2023





Building Sustainable Future
TOGETHER

LATE / FAILURE TO SUBMIT A FORM

UPDATED AS AT 27/02/2023



LATE / FAILURE TO SUBMIT FORM PENALTY will be **IMPOSED** depend to period after stipulated times / extension time allowed

PENALTY

Calculated on Total Tax Payable

Up to 12 months

15%

More than 12 months to 24 months

30%

More than 24 months to 36 months

45%

UPDATED AS AT 27/02/2023

LATE / FAILURE TO PAY TAX

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

10%

Increment
from tax
payable

UPDATED AS AT 27/02/2023

DUE DATE FOR INCOME TAX PAYMENT

Source of Income

BUSINESS

OTHERS

Payment Due date

30 June

30 April

(a) **10%** x UNPAID TAX = **RMX**

IF THE FORM IS WRONGLY FILL IN?

For BE forms, submissions can be made electronically through the BE amendment e-application - more cases report income, less claims.

Amended Statement Form - case not / less report income and expenses more demanding. For the Amended Return Form there is no printing of the assessment notice because the notice is deemed to be deemed on the date the Amended Return Form is submitted to the branch.

Attend the branch by submitting all documents, receipts claimed and want to be claimed.



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



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

THANK YOU



/LHDNM



/LHDNOfficial



/LHDNM



www.hasil.gov.my



03-8911 1000

Hasil Care Line



03-8751 1000

Hasil Recovery Call
Centre



MyTax

Web Responsif &
Aplikasi Mobile

**Gerbang Informasi
Percukaian**

Single Sign-On
Untuk Semua
Perkhidmatan

Dashboard Ringkas
& Padat

**Pusat Untuk
Semua e-Perkhidmatan LHDNM**



UPDATED AS AT 27/02/2023