



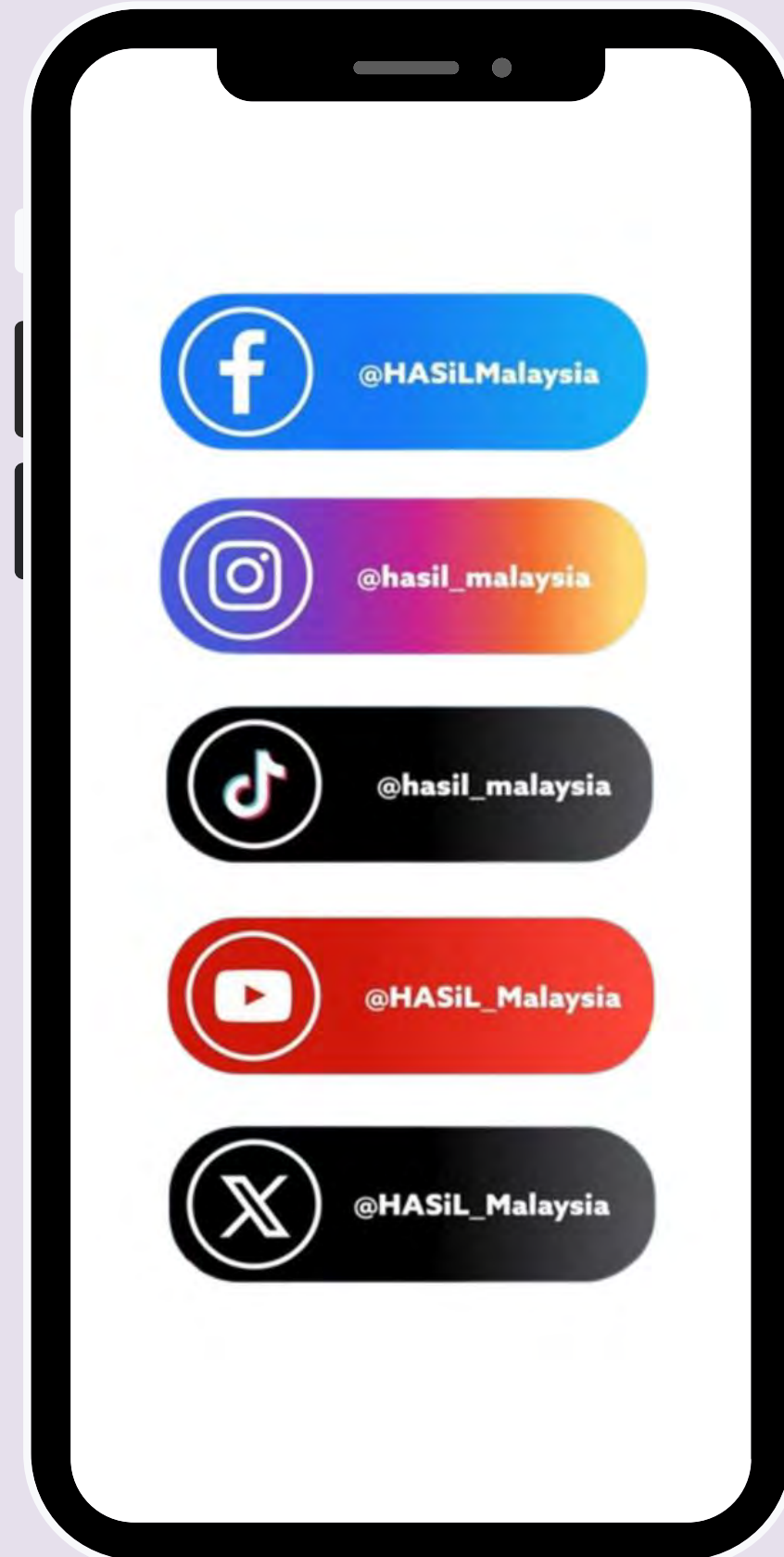
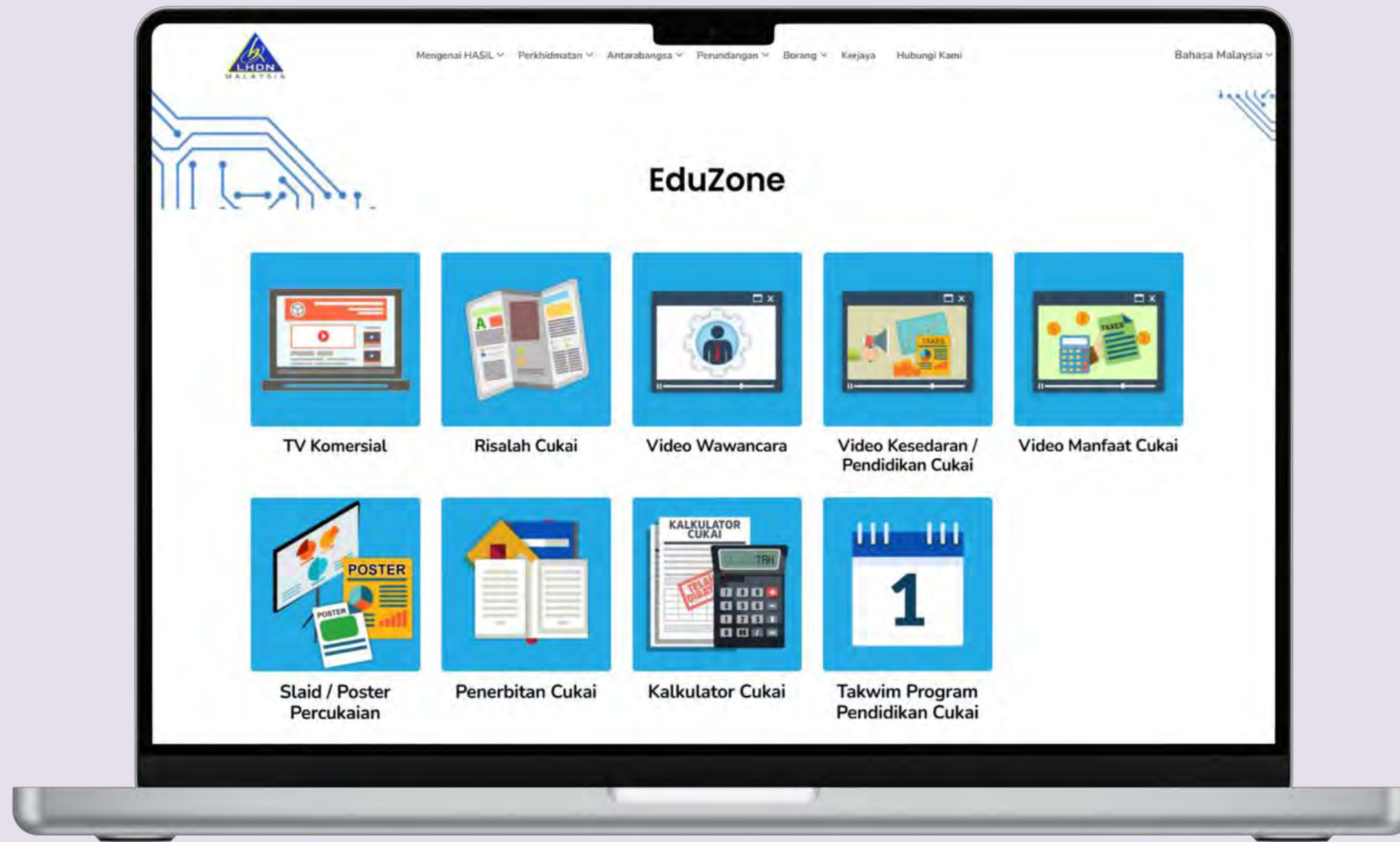
HOW TO MAXIMIZE YOUR TAX

***e-FILING e-BE
FOR YEAR ASSESSMENT 2024***

UPDATED AS AT 18/03/2025

OFFICIAL PORTAL:

<https://www.hasil.gov.my/eduzone>



UPDATED AS AT 18/03/2025

DEVELOPMENT

HEALTH

INFRASTRUCTURE

AGRICULTURE & INDUSTRIES

EDUCATION

SUBSIDIES

WELFARE

PUBLIC FACILITIES

SECURITY & NATIONAL DEFENCE

SPECIAL GOVERNMENT AID





MyTax 2.0

Perkhidmatan ezHasil ~ e-Janji Temu ~ Maklum Balas Pelanggan ~ Panduan Pengguna

MyTax

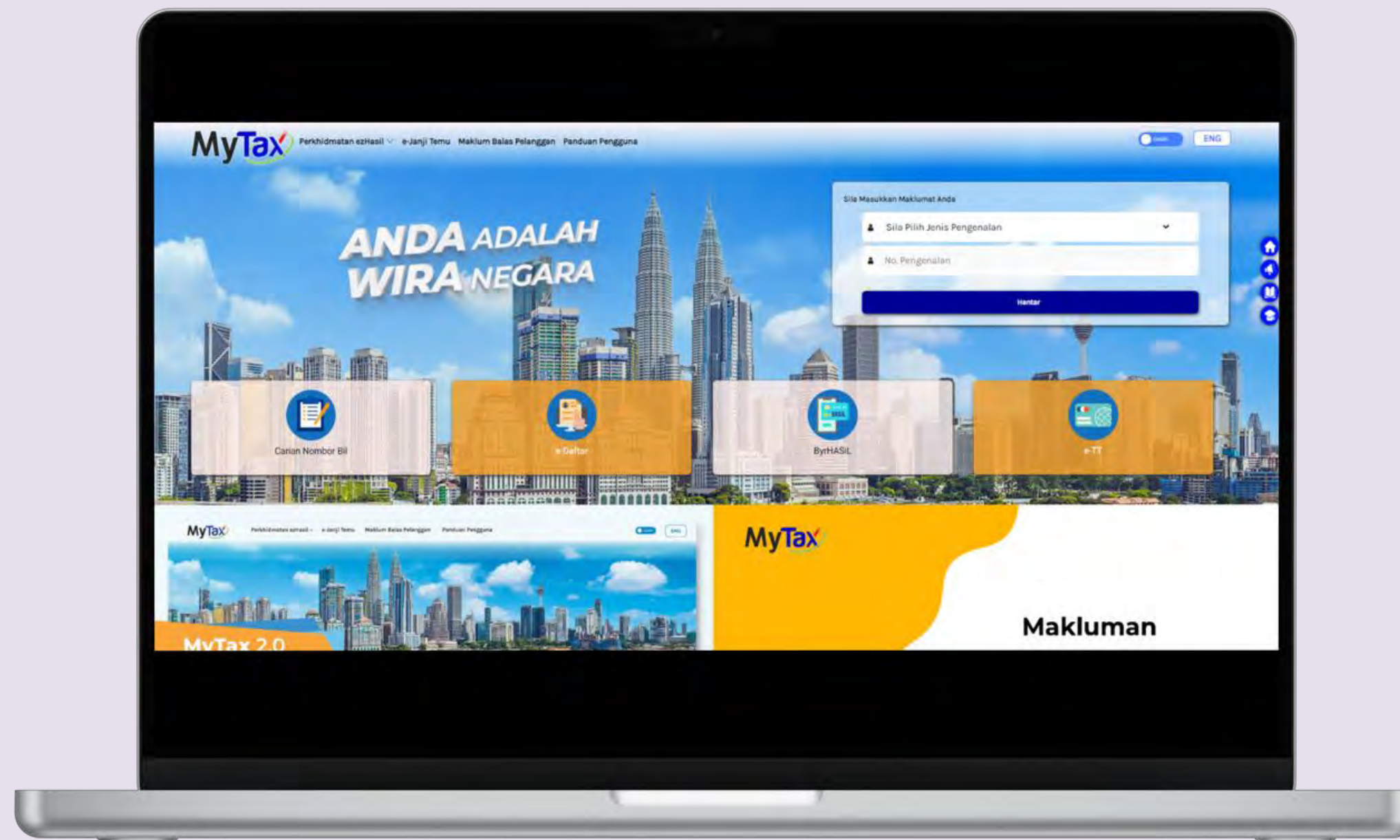
- Responsif dalam paparan aplikasi **Web & Mudah Alih**
- Paparan Moden berbentuk **Minimalis & Inovatif**
- Maklumat Info yang tepat dalam **Satu Pusat**
- **e-KYC Security**, Keselamatan Data Identiti
- **Hub Aplikasi Mudah Alih** untuk semua Aplikasi **LHDNM**
- Kemudahan semua akses dengan **Satu ID**
- **Peta lokasi** untuk mengetahui Pejabat **LHDNM** yang terdekat

GET IT ON Google Play Available on the App Store EXPLORE IT ON AppGallery

UPDATED AS AT 18/03/2025

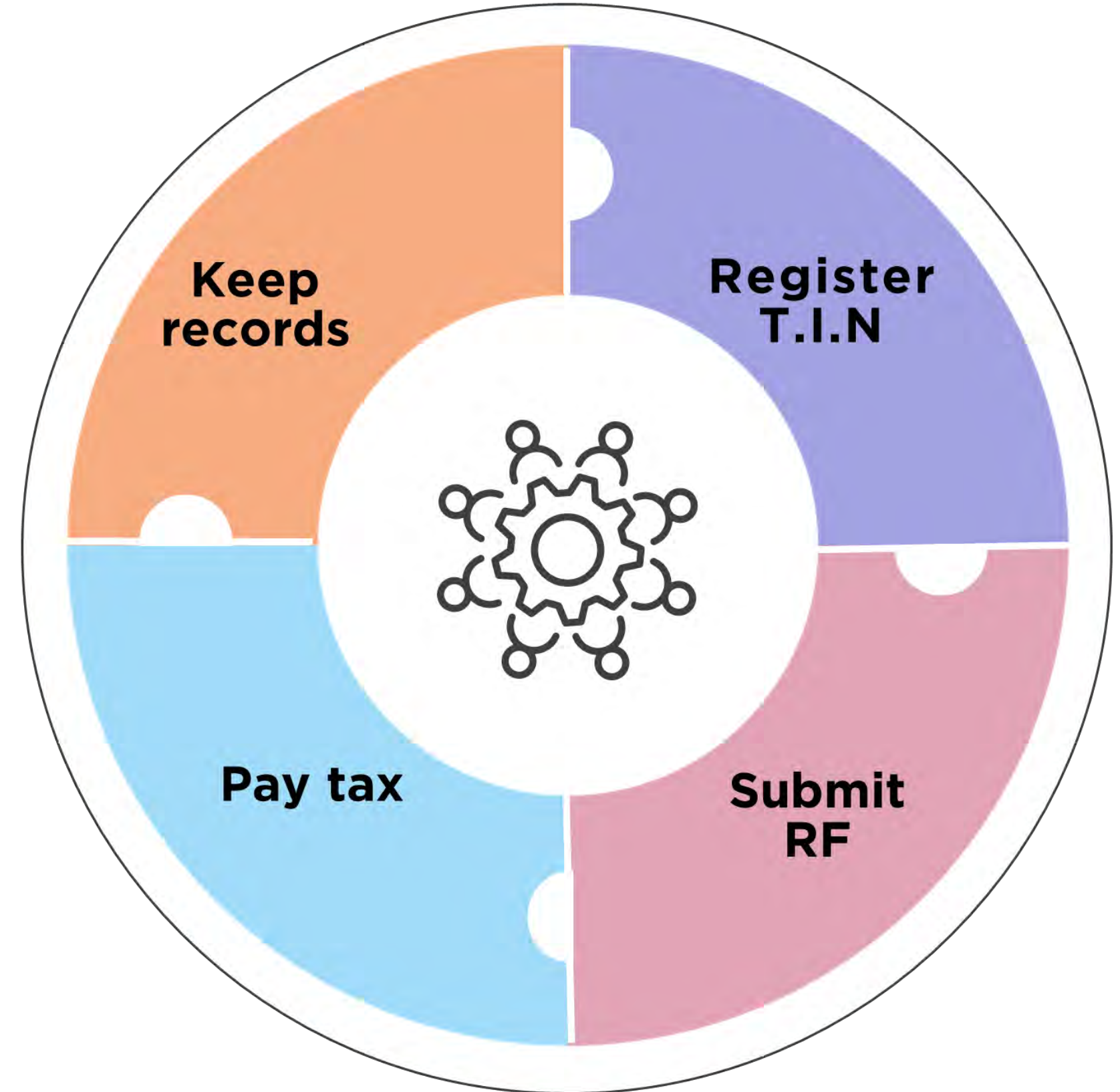
OFFICIAL MYTAX PORTAL

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



UPDATED AS AT 18/03/2025

- 1 Register Tax Identification Number (TIN)
- 2 Declaring income by submitting the return form (RF)
- 3 Pay tax on or before the deadline for submitting the return form
- 4 Keep income tax related documents/ records for a period of 7 years for the purpose of proving the filing of the RF

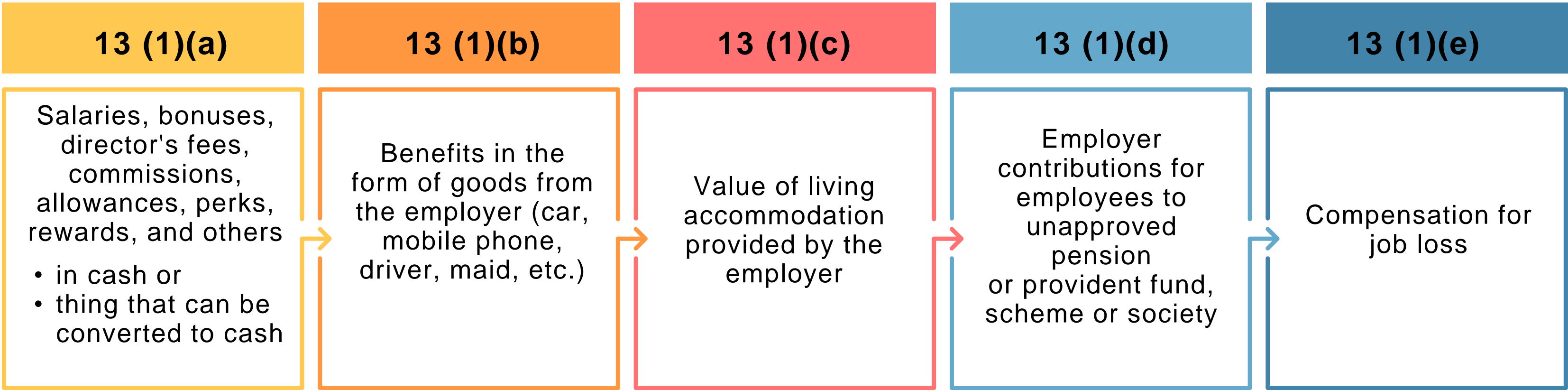


UPDATED AS AT 18/03/2025

Employment Income

Employees exercising employment in Malaysia are taxed on their full income from the exercise of that employment, notwithstanding that part of their income may be paid to them from outside Malaysia, or that their employer does not have any offices in Malaysia.

Gross income from employment includes:





This service allows individuals, companies, employers, and others to fill out, digitally sign, and submit the Tax Return Form electronically, along with other tax-related matters.



UPDATED AS AT 18/03/2025



INTRODUCTION TO E-FILING

UPDATED AS AT 18/03/2025

TAX EDUCATION DIVISION



CORPORATE SERVICES DEPARTMENT

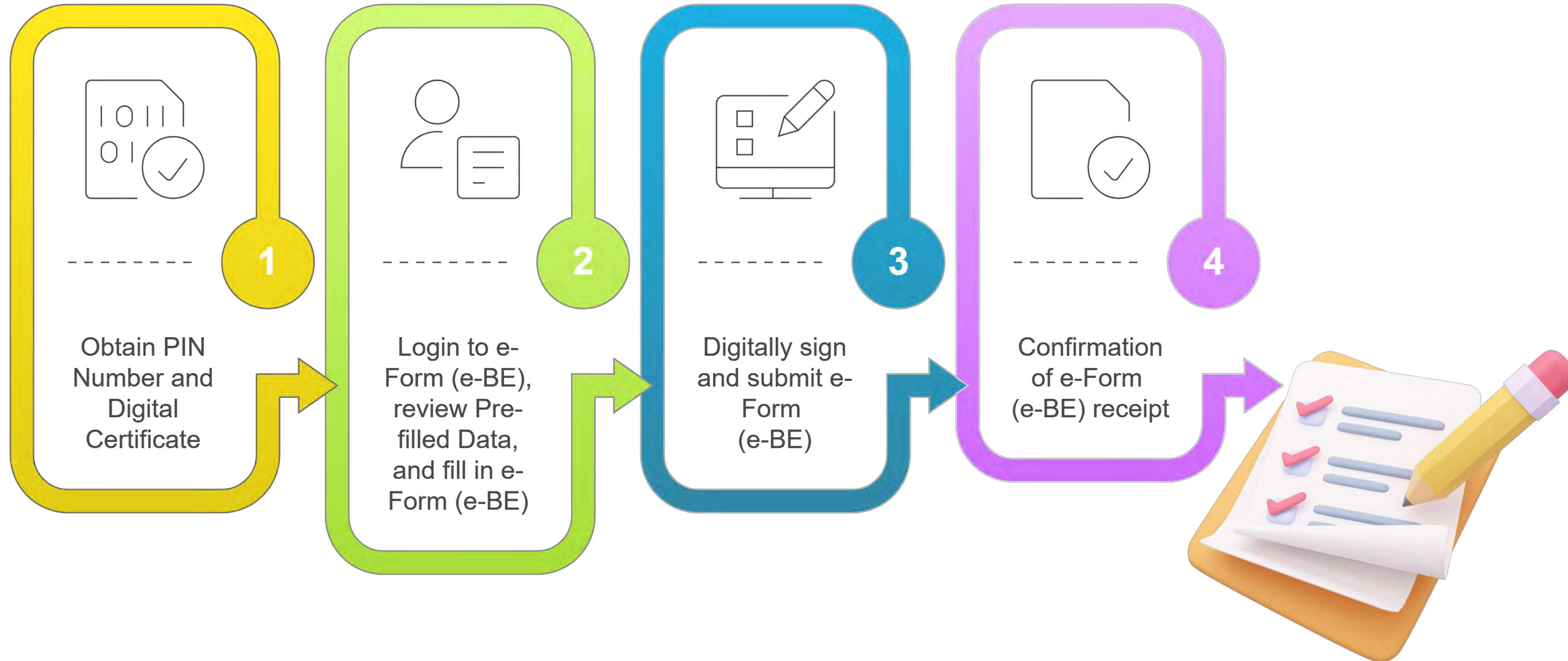
Form	Due Date For Submission of Return Form	
	Does Not Carry Business	Carry On Business
e-BE	30 April 2025	-
e-B and e-P	-	30 June 2025
BT, M / MT, TP, TJ dan TF	30 April 2025	30 June 2025



UPDATED AS AT 18/03/2025

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





UPDATED AS AT 18/03/2025

For taxpayers who passed away during the current Assessment Year, the e-Filing system using the Individual Digital Certificate cannot be accessed.

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

The representative can report the deceased's income and claim any overpayment refund (if applicable).





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



User must be a taxpayer registered with IRBM.

UPDATED AS AT 18/03/2025

NEW e-FILING USER!

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

UPDATED AS AT 18/01/2025

Permohonan No. PIN 

Lebih mudah dan cepat melalui:


e-KYC
atau
e-CP55D

Muat Turun Aplikasi MyTax

 GET IT ON
Google Play  Available on the
App Store  EXPLORE IT ON
AppGallery

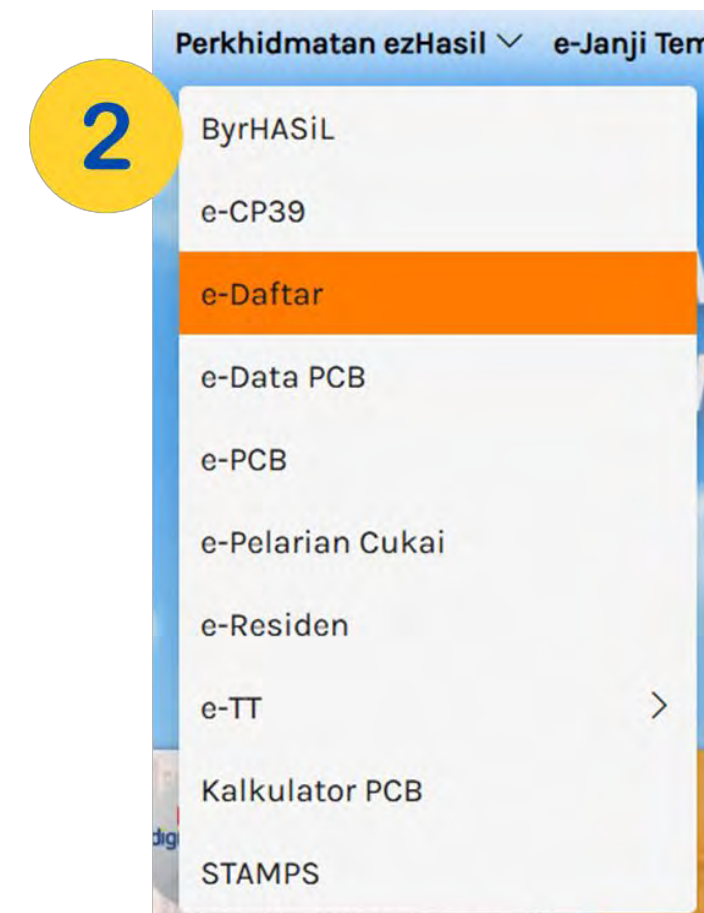
Untuk maklumat lanjut, layari

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

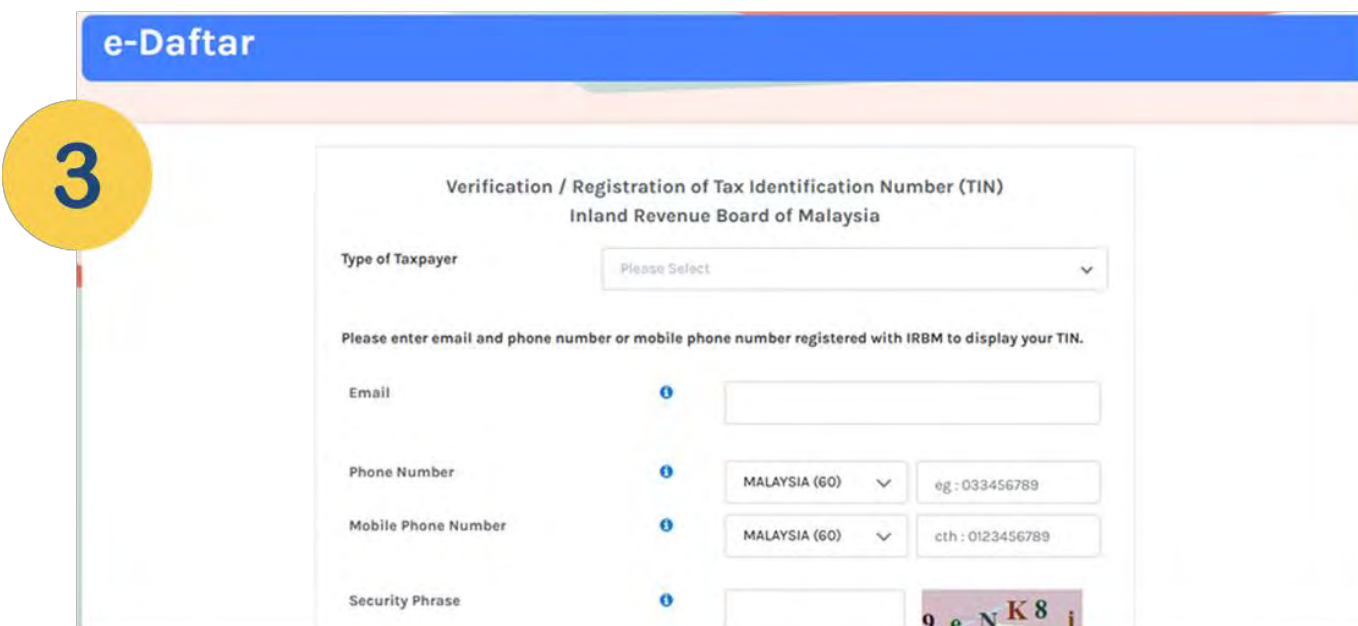





- Visit MyTax Portal via <https://mytax.hasil.gov.my/>




- Click Perkhidmatan ezHasil
- Click e-Daftar



- System will go to the Registration of T.I.N page
- Select Type of Taxpayer.
- Insert valid identification no.
- Click search

 If inserted reference no. is valid and has **not yet registered**, system will display the e-Daftar link. You may proceed by clicking the link;

 If the inserted reference no. **has been registered** with LHDNM, taxpayer may proceed with the registration of the digital certificate through: e-CP55D or via e-KYC

*FORGOT
PASSWORD*

UPDATED AS AT 18/01/2025

MyTax

ezHasil Services

e-Appointment

Customer Feedback

Help Center

User Manual

Light

BM

ANDADALAH
WIRANEGAR

Search Bill Number

e-Daftar

ByrHASiL

e-TT

Please Enter Your Information

Identification Card No.

New Identification No.

Submit

MyTax

Makluman

Mulai 1 Januari 2023. peranan OeF

Choose
Identity Type
and click
submit



MyTax

ezHasil Services

e-Appointment

Customer Feedback

Help Center

User Manual

Light

BM

ANDADALAH
WIRANEGERA

Search Bill Number

e-Daftar

ByrHASiL

e-TT

Please Enter Password

Password123

Please Enter Password

Your Login Attempt : 0 / 5

You have 5 More Attempt

Login

Forgot Password


Back

Click
"Forgot
Password"

MyTax

MyTax

UPDATED AS AT 18/03/2025



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

Light BM

← 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 “Registered Email with LHDNM”

Click Submit



Chat

Tanya @ HKC

Tanya @ HKC



STEPS FOR e-FILING FOR YEAR OF ASSESSMENT 2024

UPDATED AS AT 18/01/2025





The screenshot shows the MyTax website interface. At the top, there's a navigation bar with links: ezHasil Services, e-Janji Temu, Customer Feedback, and User Manual. The main header area features the text "ANDA ADALAH WIRA NEGARA" (You are a National Hero) with a background image of the Kuala Lumpur skyline. Below this, there are four service tiles: TIN Search, e-Daftar (highlighted in orange), ByrHASiL, and e-TT. A red arrow points from the e-Daftar tile to a registration form titled "Please Enter Your Information". The form contains two input fields: "Identification Card No." and "New Identification No.", followed by a "Submit" button. A yellow callout box with the text "Choose Identity type, enter Identification No. and click submit" points to the form. At the bottom, there are two sections: "PEMAKLUMAN" (Information) regarding the mandatory filing of BNCKHT forms via e-CKHT starting from January 1, 2025, and "Selamat Datang ke MyTax" (Welcome to MyTax) with a list of service benefits.

MyTax ezHasil Services e-Janji Temu Customer Feedback User Manual Light BM

ANDA ADALAH WIRA NEGARA

Choose Identity type, enter Identification No. and click submit

Please Enter Your Information

Identification Card No.

New Identification No.

Submit

TIN Search e-Daftar ByrHASiL e-TT

PEMAKLUMAN

PELAKSANAAN MANDATORI PENGEMUKAAN BORANG NYATA CKHT (BNCKHT) MELALUI e-CKHT DI MYTAX

Mulai **01 Januari 2025** pengemukaan BNCKHT secara dalam talian melalui e-CKHT di MyTax adalah mandatori bagi Borang Nyata CKHT seperti berikut:

- BORANG CKHT 1A / CKHT 3

Selamat Datang ke MyTax

- ✓ Responsif dalam paparan aplikasi Web dan peranti Mudah Alih
- ✓ Keselamatan data identiti (e-KYC)
- ✓ Paparan moden **Minimalis & Inovatif**
- ✓ Kemudahan semua akses dengan **Satu ID**
- ✓ Maklumat info yang tepat dalam **Satu Pusat**
- ✓ **Carian lokasi** pejabat LHDNM yang terdekat

MyTax

ezHasil Services

e-Appointment

Customer Feedback

Help Center

User Manual

Light

BM

ANDADALAH
WIRANEGERA

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 18/03/2025

TAX EDUCATION DIVISION



CORPORATE SERVICES DEPARTMENT

MyTax

ezHasil Services e-Janji Temu Customer Feedback User Manual MyInvois

Light

BM

Logout

Welcome to MyTax

Tax Identification Number (TIN) : IG

LHDNM : SELANGOR

Your Tax Info

Role Selection

Individual

Your Tax Payment Status

Tax Total

Thank You For Your Contribution To The Nation

2024

RM 0.00

2023

RM

2022

RM

Tax Payable

Your Tax Payment Status

RM

Refund Amount

Latest Amount Approved

RM

e-Filing Form Status For Assessment Year

2024

e-Form BE have not been submitted

Click Here For Filling And Submission

2023

e-Form BE was submitted on 13/05/2024

Stoppage Order Review

You Have No Restriction

Refund

BNCP

Ledger

PCB

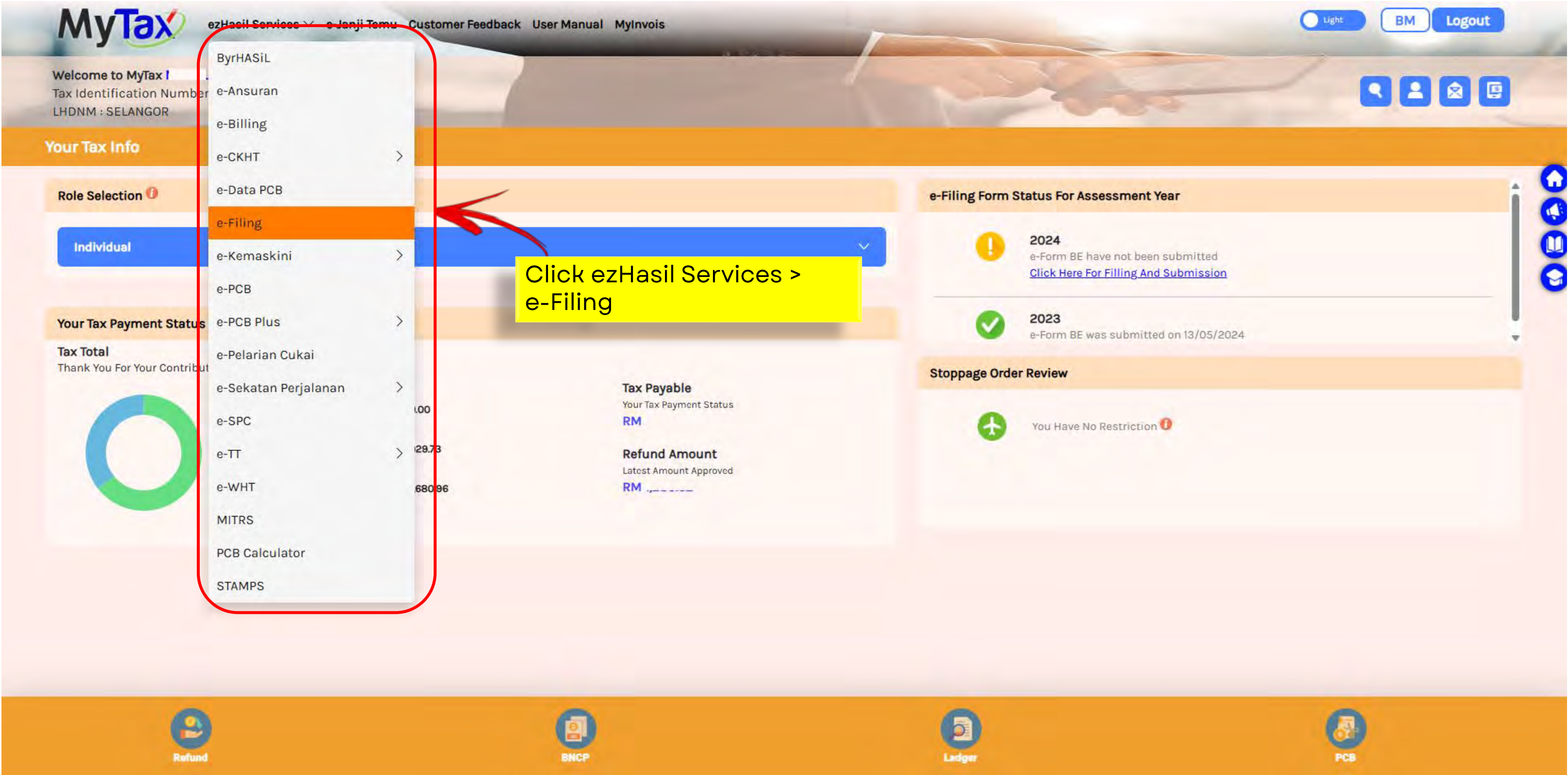
Record of forms submitted in previous years

Total tax paid in previous years


Approved refund amount


Stoppage Order status

UPDATED AS AT 18/03/2025



The screenshot displays the MyTax LHDN portal interface. At the top, the navigation bar includes links for 'ezHasil Services', 'e-Jenji Temu', 'Customer Feedback', 'User Manual', and 'MyInvois'. The 'ezHasil Services' dropdown menu is open, listing various services: ByrHASiL, e-Ansuran, e-Billing, e-CKHT, e-Data PCB, **e-Filing** (highlighted with a red arrow), e-Kemaskini, e-PCB, e-PCB Plus, e-Pelarian Cukai, e-Sekatan Perjalanan, e-SPC, e-TT, e-WHT, MITRS, PCB Calculator, and STAMPS. The main content area shows 'Your Tax Info' with a 'Role Selection' dropdown set to 'Individual'. Below this, 'Your Tax Payment Status' is displayed with a donut chart. The 'Tax Payable' section shows 'Your Tax Payment Status' as RM. The 'Refund Amount' section shows 'Latest Amount Approved' as RM. The 'e-Filing Form Status For Assessment Year' section shows the status for 2024 (e-Form BE have not been submitted) and 2023 (e-Form BE was submitted on 13/05/2024). The 'Stoppage Order Review' section shows 'You Have No Restriction'. The bottom navigation bar includes icons for Refund, BNCP, Ledger, and PCB.



ezHasil Services  e-Appointment Customer Feedback PKPS 2.0 User Manual


Light


BM


Logout

Welcome to MyTax ID LATIHAN 3 (Individual)
Tax Identification Number (TIN) : IG 7018119050
LHDNM : SABAH

View Bill Number








Back


e-Filing



e-Filing

Method to fill and submit Income Tax Return Form easily, quickly and securely electronically

Click e-Form



e-BE Year of Assessment 2023

>

e-Application for Amended BE

>

e-Form

>

e-Acknowledge Receipt


>

e-Claim for Relief 2024

>

Chat

Search



Welcome to MyTax
Tax Identification Number (TIN) :
LHDNM :

[Back](#)

e-Form

e-Form Status

Resident Individual

e-BE

Without business source of income

e-B

With business source of income

e-BT

Specialised knowledge workers or Non-Citizen Holding Key Position 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 Assessment

2024

2023

2022

2021

2020

2019

2018

Year of Assessment

Choose e-BE

Choose Year of Assessment

Return Form of a Non-Resident Individual

e-M

Return Form of a Non-Resident Individual

UPDATED AS AT 18/03/2025


1

2

3

4

5



BM

Logout

Name :

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 2024

TAX PAID IN EXCESS FOR THE YEAR OF ASSESSMENT 2024 : RM

PARTICULARS OF INDIVIDUAL

Name

Tax Identification No. (TIN)

Current passport no.

Citizen

Date of birth

Status as at 31-12-2024

Type of assessment

Identification no.

Female

Date of marriage

If married, enter related particulars and choose Type of Assessment

Married

Separate

PARTICULARS OF HUSBAND

No.



Name of husband / wife

Identification no.

Date of birth

1

New IC No.



If married, fill in all particular

UPDATED AS AT 18/03/2025

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

TAX PAID IN EXCESS FOR THE YEAR OF ASSESSMENT 2024 : RM

OTHER PARTICULARS

1

2

3

4

5

Telephone no.

Handphone no.

info

MY

Employer's no.

E

Tax borne by employer

info

No

e-Mail

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 Select --

Method of payment for tax refund

Payment via bank account

Information of bank account

Name of bank

MALAYAN BANKING BERHAD

Bank account no. (12 Digits)

Please make sure the bank account is active and not a joint bank account

ADDRESS

Correspondence address

MALAYSIA

Address 3

Postcode

40160

City

SHAH ALAM

State

SELANGOR

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)

1

2

3

4

5

ADDRESS

Correspondence address

MALAYSIA

LEMBAGA HASIL DALAM NEGERI

CAWANGAN KOTA KINABALU


Postcode88600

CityKOTA KINABALU

StateSABAH

Make sure
correspondence
address are correct



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 gazette.


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	 

Click Next

Next

UPDATED AS AT 18/03/2025

TAX EDUCATION DIVISION



CORPORATE SERVICES DEPARTMENT

1

2

3

4

Click Income

STATUTORY INCOME AND TOTAL INCOME

Statutory income from sources of employment in Malaysia

info

100,000.00

Number of employment

info

1

Statutory income from sources of rents in Malaysia

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

Aggregate of other statutory income from sources outside Malaysia received in Malaysia

Click to fill

AGGREGATE INCOME

LESS

Approved investment under angel investor tax incentive

info

.00

TOTAL

100,000.00

LESS

Approved donations / gifts / contributions

Click to fill

.00

TOTAL INCOME (SELF)

100,000.00

Monthly Tax Deductions (MTD)

2,500.00

Section 107D

0.00

Self installments / CP500

0.00

Payment made for 2023 income – SELF and HUSBAND / WIFE for joint assessment

2,500.00

No of Employment

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

Click for approved donations / gifts / contributions

Monthly Tax Deduction (MTD)

INCOME SUBJECT TO INCOME TAX UNDER SECTION 4 OF THE INCOME TAX ACT 1967



UPDATED AS AT 18/03/2025

TAXABLE INCOME THRESHOLD FOR SALARY

TYPE OF ASSESSMENT	ANNUAL INCOME (RM)	MONTHLY INCOME (RM)
Self (Single / Widower / Divorcee / Spouse with no source of Income)	37,333	3,111
Separately		
1. Married with no Child	37,333	3,111
2. Married with 1 Child		
3. Married with 2 Children	41,333	3,444
Joint		
1. Married with no Child	48,000	4,000
2. Married with 1 Child	50,000	4,167
3. Married with 2 Children	52,000	4,333

Note: * The total relief of RM9,000 is for an individual in respect of himself and his dependent relatives

** The total relief for each unmarried child and under the age of 18 years old is RM2,000

*** The total eligible tax rebate (self, husband / wife) is restricted to individual's taxable income up to RM35,000

UPDATED AS AT 18/03/2025

(C.P.8A - Pin. 2023) MALAYSIA **Penyata Gaji Pekerja SWASTA EA**

CUKAI PENDAPATAN No. Pengenalan Cukai (TIN) Pekerja

No. Siri PENYATA SARAAN DARIPADA PENGGAJIAN
No. Majikan E BAGI TAHUN BERAKHIR 31 DISEMBER LHDNM Negeri

BORANG EA INI PERLU DISEDIAKAN UNTUK DISERAHKAN KEPADA PEKERJA BAGI TUJUAN CUKAI PENDAPATAN

A BUTIRAN PEKERJA

1. Nama Penuh Pekerja / Pesara (Encik/Cik/Puan)
2. Jawatan 3. No. Kakitangan / No. Gaji
4. No. K.P. Baru 5. No. Pasport
6. No. KWSP 7. No. PERKESO
8. Bilangan anak yang layak untuk pelepasan cukai 9. Jika bekerja tidak genap setahun, nyatakan:
(a) Tarikh mula bekerja
(b) Tarikh berhenti kerja

B PENDAPATAN PENGGAJIAN, MANFAAT DAN TEMPAT KEDIAMAN
(Tidak Termasuk Elaun / Perkuisit / Pemberian / Manfaat Yang Dikecualikan Cukai) RM

1. (a) Gaji kasar, upah atau gaji cuti (termasuk gaji lebih masa)
(b) Fi (termasuk fi pengarah), komisen atau bonus
(c) Tip kasar, perkuisit, penerimaan sagu hati atau elaun-elaun lain (Perihal pembayaran:)
(d) Cukai pendapatan yang dibayar oleh majikan bagi pihak pekerja
(e) Manfaat Skim Opsyen Saham Pekerja (ESOS)
(f) Ganjaran bagi tempoh dari hingga
2. Butiran bayaran tunggakan dan lain-lain bagi tahun-tahun terdahulu dalam tahun semasa
Jenis pendapatan (a)
(b)
3. Manfaat berupa barangan (Nyatakan:)
4. Nilai tempat kediaman (Alamat:)
5. Bayaran balik daripada Kumpulan Wang Simpanan / Pencen yang tidak diluluskan
6. Pampasan kerana kehilangan pekerjaan

C PENCEN DAN LAIN-LAIN

1. Pencen
2. Anuiti atau bayaran berkala yang lain
JUMLAH

(C.P. 8C - Pin. 2023) MALAYSIA **Penyata Gaji Pekerja AGENSI KERAJAAN EC**

CUKAI PENDAPATAN No. Pengenalan Cukai (TIN) Pekerja

No. Siri PENYATA SARAAN DARIPADA PENGGAJIAN
No. Majikan E BAGI TAHUN BERAKHIR 31 DISEMBER LHDNM Negeri

BORANG EC INI PERLU DISEDIAKAN UNTUK DISERAHKAN KEPADA PEKERJA BAGI TUJUAN CUKAI PENDAPATAN

A BUTIRAN PEKERJA

1. Nama Penuh Pekerja / Pesara (Encik/Cik/Puan)
2. Jabatan
3. Jawatan 4. No. Kakitangan / No. Gaji
5. No. Kad Pengenalan / Polis / Tentera / Pasport
6. No. KWSP 7. No. PERKESO
8. Bilangan anak yang layak untuk pelepasan cukai 9. Jika bekerja tidak genap setahun, nyatakan:
(a) Tarikh mula bekerja
(b) Tarikh berhenti kerja

B PENDAPATAN PENGGAJIAN DAN MANFAAT
(Tidak Termasuk Elaun / Perkuisit / Pemberian / Manfaat Yang Dikecualikan Cukai) RM

1. **Gaji / Emolumen**
(a) Gaji termasuk Gaji Cuti, Bonus, Elaun Kena Cukai dan lain-lain
(b) Ganjaran bagi tempoh dari hingga
2. **Manfaat Berupa Barangan** (Nyatakan butiran:)
3. **Manfaat Tambang Percutian** (jika berkenaan)
4. **Butiran bayaran tunggakan dan lain-lain bagi tahun-tahun terdahulu dalam tahun semasa**
Jenis pendapatan (a)
(b)
PENDAPATAN BOLEH DICUKAI (B1 + B2 + B3 + B4)

STATUTORY EMPLOYMENT
INCOME FROM MALAYSIAN
SOURCES

Only approved donations/gifts/contributions are allowed for deduction.

Visit www.hasil.gov.my > Individuals > Donations/Gifts for more information.

1

2

3

4

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

e-BE YEAR OF ASSESSMENT 2024

TAXPAYER'S INFORMATION

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

Next

Copyright Reserved 2025 © Inland Revenue Board of Malaysia


UPDATED AS AT 18/03/2025

TAX EDUCATION DIVISION



CORPORATE SERVICES DEPARTMENT

Example of approved
donations/gifts/contributions
allowed for deduction.



Potongan Di Bawah Subseksyen 44(6) Akta Cukai Pendapatan 1967: No. Rujukan: LHDN.01/35/42/51/179-6.1682
Tempoh Kuatkuasa Kelulusan: 13 Januari 1972 hingga 31 Disember 2023

Resit Derma Rasmi
Donation Official Receipt

Tarikh
Date

31/12/2022

No. 7013315

Diterima daripada
Received from

No. Kad Pengenalan / Pasport / Pendaftaran Perniagaan
NRIC / Passport / Business Registration

Alamat Surat Menyurat
Mailing Address

No. Ahli WWF
WWF ID


WH003517

Jumlah dalam Ringgit
Sum of Ringgit

ONE HUNDRED AND EIGHTY RINGGIT MALAYSIA ONLY

Amaun
Amount

RM 180.00



Pengarah Eksekutif & Ketua Pegawai Eksekutif
Executive Director & CEO
WWF-Malaysia

"Untuk sumbangan yang diterima melalui cek, resit ini sah setelah cek diperakui oleh bank"
"For donations received by cheques, this receipt is valid upon successful clearance of the cheques by the bank"

WORLD WIDE FUND FOR NATURE MALAYSIA

1, Jalan PJS 5/28A , PJCC , Petaling Jaya , Selangor | Tel: (03)7450 3773 | Fax: (03)7450 3777 | kawan@wwf.org.my | wwf.org.my




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 2024

TAX PAID IN EXCESS FOR THE YEAR OF ASSESSMENT 2024 : RM 129.52

TAX EXEMPT INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA

Please click  to save the inserted information

No.	Country	Type of Income	Tax Paid In The Country Of Origin	Headline Tax Rate In The Country Of Origin	Amount Of Tax Charged In The Country Of Origin (RM)	Amount Of Income Remitted (RM)
	-- Please Select --	-- Please Select --	-- Please Select --	0 %		



TOTAL .00

Next


Copyright Reserved 2025 © Inland Revenue Board of Malaysia



UPDATED AS AT 18/03/2025





NON-EMPLOYMENT INCOME OF PRECEDING YEARS NOT DECLARED

Please click  to save the inserted information

No.	Type of Income	Year of Assessment	Amount (RM)	
1	<div>Type of Income</div>	<div>Year of Assessment</div>	<div>Amount (RM)</div> <div>.00</div>	<div></div>

TAX EXEMPT INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA

Tax exempt income from sources outside Malaysia received in Malaysia

Click to fill

Next

Copyright Reserved 2025 © Inland Revenue Board of Malaysia



1

Particulars of Individual

2

Other Particulars

3

Income

4

5

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

ASSESSMENT 2024

TAX PAID IN EXCESS FOR THE YEAR OF ASSESSMENT 2024 : RM

RELIEF

Dependent relatives

9,000.00

Medical expenses

nt, dental treatment, special needs and carer

Medical examination

Restricted to 1,000

.00

Restricted to 3,000

.00

Medical equipment for disabled self, spouse, child or parent

Restricted to 5,000

.00

Medical insurance

Only 5,000

.00

Education (Self)

degree at masters or doctorate level – Course of study in law, accounting, islamic financing, technical, vocational, industrial, scientific or technology

.00

degree at masters or doctorate level - Any course of study

.00

Education undertaken for the purpose of upskilling or self-enhancement conducted by a recognized body

Restricted to 2,000

.00

Restricted to 7,000

.00

Medical expenses on serious diseases for self, spouse or child

.00

 Explanatory Notes



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 2024


TAX PAID IN EXCESS FOR THE YEAR OF ASSESSMENT 2024 : RM 129.52

RELIEF

Individual and dependent relatives			9,000	.00
<hr/>				
Expenses for parents				
Medical treatment, dental treatment, special needs and carer				.00
Complete medical examination	Restricted to 1,000			.00
TOTAL		Restricted to 8,000		.00
<hr/>				
Basic supporting equipment for disabled self, spouse, child or parent		Restricted to 6,000		.00
Disabled individual		Only 6,000		.00
<hr/>				
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				.00
Degree at masters or doctorate level - Any course of study				.00
Course of study undertaken for the purpose of upskilling or self-enhancement conducted by a recognized body	Restricted to 2,000			.00
TOTAL		Restricted to 7,000		.00





Medical expenses on serious diseases for self, spouse or child		<input type="text"/>	.00
Medical expenses on fertility treatment for self or spouse		<input type="text"/>	.00
Medical expenses on vaccination for self, spouse and child		<div>Restricted to 1,000</div> <input type="text"/>	.00
Dental examination and treatment on himself, husband / wife or child		<div>Restricted to 1,000</div> <input type="text"/>	.00
Expenses on:			
- Complete medical examination for self, spouse or child			
- COVID-19 detection test including purchase of self-detection test kit for self, spouse or child		<div>Restricted to 1,000</div> <input type="text"/>	.00
- Mental health examination or consultation for self, spouse or child			
Expenses on child of the age of 18 years and below, in respect of:			
- Assessment for the purposes of diagnosis of learning disability		<div>Restricted to 4,000</div> <input type="text"/>	.00
- Early intervention programme or rehabilitation treatment for learning disability			
TOTAL		<div>Restricted to 10,000</div> <input type="text"/>	.00





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

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

Purchase of breastfeeding equipment for own use for a child aged 2 years and below

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

Net deposit in *Skim Simpanan Pendidikan Nasional*

Husband / wife / payment of alimony to former wife

info	Restricted to 2,500	<input type="text"/>	.00
info	Restricted to 1,000	<input type="text"/>	.00
info	Restricted to 1,000	<input type="text"/>	.00
info	Restricted to 3,000	<input type="text"/>	.00
info	Restricted to 8,000	<input type="text"/>	.00
	Restricted to 4,000	<input type="text"/>	.00

Anak [Click to fill](#)



Husband / wife / payment of alimony to former wife

Restricted to 4,000

.00

Anak

Click to fill

Child - Under the age of 18 years

.00

Child - 18 years & above and studying


.00

Child - Disabled



.00

CHILD info



Please click  to save the inserted information

No.	Category	Name / Identification No.	Deduction / Eligibility Information	
	<div>-- Please Select --</div>	<div>Full Name as per Identity Card or Passport</div> <div><div>-- Please Select --</div><div>Identification No.</div></div>	<div>Deduction</div> <div>Eligibility</div> <div>Total</div>	<div><div>-- Please Select --</div><div>-- Please Select --</div><div>0</div></div>



Child - Under the age of 18 years	Child - 18 years & above and studying	Child - Disabled

UPDATED AS AT 18/03/2025

Husband / wife / payment of alimony to former wife

Restricted to 4,000

.00

Anak

Click to fill

Child - Under the age of 18 years

.00

Child - 18 years & above and studying


.00

Child - Disabled



.00

CHILD info



Please click  to save the inserted information

No.	Category	Name / Identification No.	Deduction / Eligibility Information	
	<div>-- Please Select --</div>	<div>Full Name as per Identity Card or Passport</div> <div><div>-- Please Select --</div><div>Identification No.</div></div>	<div>Deduction</div> <div>Eligibility</div> <div>Total</div>	<div><div>-- Please Select --</div><div>-- Please Select --</div><div>0</div></div>



Child - Under the age of 18 years	Child - 18 years & above and studying	Child - Disabled



Life insurance and EPF

- Life insurance premium / Contribution to EPF (voluntary)

Restricted to 3,000

0

.00

- Contribution to EPF (voluntary or compulsory) / approved scheme

Restricted to 4,000

4,000

.00

TOTAL

Restricted to 7,000

4,000

.00

Private retirement scheme and deferred annuity

info

Restricted to 3,000

.00

Education and medical insurance

Restricted to 3,000

.00

Contribution to the Social Security Organization (SOCSO) according to Employees Social Security Act 1969 or Employment Insurance System Act 2017

Restricted to 350

312

.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

.00





REBATE / TAX DEDUCTIONS / TAX RELIEF

Departure levy for umrah travel / religious travel for other religions

info

(Restricted to 2 trips in a lifetime)

Number of trips

-- Please Select --

-- Please Select --

Zakat and fitrah

960.00

Section 110 tax deduction (others)

HK-6

Section 132 tax relief

HK-8

Section 133 tax relief

HK-9

TOTAL

info

Click on Page HK6 for Tax Deduction 110 (Others)

Next



1 INDIVIDUAL/SPOUSE REBATE

- Individual: Rebate of RM400
- Spouse: Additional rebate of RM400 – if the spouse has no source of income
- Eligibility Criteria: Taxable income must not exceed RM35,000 per year.

2 ZAKAT REBATE

- Zakat or fitrah payments are limited to the amount of tax payable.

3 LEVY EXEMPTION REBATE

The levy exemption for Umrah or religious travel for other purposes is limited to two (2) trips in a lifetime.

Cabin Class	Destination / Rate	
	ASEAN [RM]	OTHERS [RM]
Economy	8	20
Others	50	150



UPDATED AS AT 18/03/2025


1

2

3

4

5



Logout

Name :

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

HK-6



e-BE YEAR OF ASSESSMENT 2024

TAX PAID IN EXCESS FOR THE YEAR OF ASSESSMENT 2024 : 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	<div>-- Please Select -- -- Please Select -- Interest Royalties Section 4A Income Income from trust bodies Other Relevant Income</div>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="dd/mm/yyyy"/>	<input type="text"/>	 
Claimed		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="0.00"/>		<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>		


Next

Copyright Reserved 2025 © Inland Revenue Board of Malaysia

Choose
Income
Type

UPDATED AS AT 18/03/2025

TAX EDUCATION DIVISION



CORPORATE SERVICES DEPARTMENT

e-BE YEAR OF ASSESSMENT 2024

TAX PAID IN EXCESS FOR THE YEAR OF ASSESSMENT 2024 : RM 129.52

SUMMARY

Total income

75,000

LESS Total relief

13,312

CHARGEABLE INCOME

61,688

INCOME TAX COMPUTATION

Chargeable income subject to Part I of Schedule 1

Tax on the first

50,000

1,500.00

Tax on the balance

11,688

At rate

11 %

1,285.68

TOTAL INCOME TAX

2,785.68

Tax rebate for individual

0

Tax rebate for husband / wife

0

Zakat and fitrah

960.00

Departure levy for umrah travel / religious travel for other religions

0

LESS (Restricted to total income tax)

960.00

TOTAL TAX CHARGED

1,825.68

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

0.00

TAX PAYABLE FOR THE YEAR OF ASSESSMENT 2024

1,825.68

MTD / Section 107D / Self installment / CP500 payment made for the year 2024 – SELF and HUSBAND / WIFE for joint assessment

1,955.20

TAX PAID IN EXCESS FOR THE YEAR OF ASSESSMENT 2024

129.52

Next



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

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 2024

TAX PAID IN EXCESS FOR THE YEAR OF ASSESSMENT 2024 : RM

DECLARATION

I,

N

Identification no.

8

Date

19-03-2025

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

Sign and Submit



If agree, click
"Sign and Submit "



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 2024

TAX PAID IN EXCESS FOR THE YEAR OF ASSESSMENT 2024 : RM 129.52

DECLARATION

I,
Identification no.

19-03-2025

hereby declare that the information regarding the income and claim for deductions and reliefs given


You are fully responsible for the correctness of the information given. If you give a false or incorrect return or incorrect information given, you may be liable for a penalty under the Income Tax Act 1967. (IDNM reference.)

Reference no. (Identity no.) :

Password :

Sign

Cancel



Log keluar

PENGESAHAN PENERIMAAN e-BE BAGI TAHUN TAKSIRAN 2020


No Siri	BE 60
Nama	FAUZI
No. Cukai Pendapatan	SG 246
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 adalah tertakluk kepada semakan LHDNM.
Terima kasih kerana menggunakan eFiling LHDNM.

Cetak Slip

Cetak eBE

Category	Chargeable Income	Calculations (RM)	Rate %	Tax (RM)
A	0 - 5,000	On the First 5,000	0	0
B	5,001 - 20,000	On the First 5,000 Next 15,000	1	0 150
C	20,001 - 35,000	On the First 20,000 Next 15,000	3	150 450
D	35,001 - 50,000	On the First 35,000 Next 15,000	6	600 900
E	50,001 - 70,000	On the First 50,000 Next 20,000	11	1,500 2,200
F	70,001 - 100,000	On the First 70,000 Next 30,000	19	3,700 5,700
G	100,001 - 400,000	On the First 100,000 Next 300,000	25	9,400 75,000
H	400,001 - 600,000	On the First 400,000 Next 200,000	26	84,400 52,000
I	600,001 - 2,000,000	On the First 600,000 Next 1,400,000	28	136,400 392,000
J	Exceeding 2,000,000	On the First 2,000,000 Next ringgit	30	528,400



NON-RESIDENT

The tax rate for non-resident individuals is 30%, regardless of their income range.



UPDATED AS AT 18/03/2025

INDIVIDUAL RELIEF



HUSBAND / WIFE / ALIMONY TO FORMER WIFE
RM4,000



INDIVIDUAL & DEPENDENT RELATIVES
RM9,000



EDUCATION FEES (SELF)
RM7,000

- i) TERTIARY LEVEL OTHER THAN A MASTERS OR DOCTORATE DEGREE LEVEL
- ii) MASTERS OR DOCTORATE DEGREE LEVEL
- iii) COURSE OF STUDY UNDERTAKEN FOR THE PURPOSE OF UPSKILLING OR SELF-ENHANCEMENT (RESTRICTED TO RM2,000)



FURTHER DEDUCTION

DISABLED INDIVIDUAL
RM6,000

DISABLED HUSBAND / WIFE
RM5,000

INSURANCE & CONTRIBUTIONS



PRIVATE RETIREMENT SCHEME AND DEFERRED ANNUITY
RM3,000



SSPN (NET DEPOSIT)
RM8,000



SOCISO / EMPLOYMENT INSURANCE SYSTEM
RM350



EDUCATION AND MEDICAL INSURANCE (INDIVIDUAL, HUSBAND, WIFE OR CHILD)
RM3,000



LIFE INSURANCE AND EPF
RM7,000

- i) LIFE INSURANCE PREMIUM / CONTRIBUTION TO EPF (VOLUNTARY) / BOTH (RESTRICTED TO RM3,000)
- ii) CONTRIBUTION TO EPF (VOLUNTARY / COMPULSORY) / APPROVED SCHEME (RESTRICTED TO RM4,000)

LIFESTYLE

LIFESTYLE
RM2,500

BENEFIT OF SELF, SPOUSE OR CHILD

I) PURCHASE OR SUBSCRIPTION READING MATERIALS

II) PURCHASE OF PERSONAL COMPUTER, SMARTPHONE / TABLET

III) INTERNET SUBSCRIPTION BILL (OWN NAME)

IV) SKILL IMPROVEMENT / PERSONAL DEVELOPMENT COURSE FEE



INSTALLATION / RENTAL / PURCHASE / SUBSCRIPTION FEE OF ELECTRIC VEHICLE CHARGING FACILITY FOR OWN VEHICLE
RM2,500





LIFESTYLE -
ADDITIONAL EXPENSES
BENEFIT OF SELF, SPOUSE
OR CHILD
RM1,000

I) PURCHASE OF SPORTS EQUIPMENT

II) RENTAL / ENTRANCE FEE TO ANY SPORTS FACILITY

III) REGISTRATION FEE FOR SPORTS COMPETITION

IV) GYMNASIUM MEMBERSHIP FEE / SPORTS TRAINING

MEDICAL & SPECIAL NEEDS



MEDICAL EXPENSES
RM10,000

(SELF, SPOUSE OR CHILD)

I) SERIOUS DISEASE

II) FERTILITY TREATMENT (SELF OR SPOUSE)

III) VACCINATION (RESTRICTED TO RM1,000)

IV) DENTAL EXAMINATION AND TREATMENT (RESTRICTED TO RM3,000)



RESTRICTED TO RM1,000 FOR:
✓ COMPLETE MEDICAL EXAMINATION;
✓ COVID-19 DETECTION TEST; AND
✓ MENTAL HEALTH EXAMINATION / CONSULTATION

V) DIAGNOSIS / EARLY INTERVENTION / REHABILITATION LEARNING DISABILITY CHILD (RESTRICTED TO RM4,000)



EXPENSES FOR PARENTS
RMB8,000

I) MEDICAL TREATMENT, DENTAL TREATMENT, SPECIAL NEEDS AND CARER EXPENSES

II) COMPLETE MEDICAL EXAMINATION (RESTRICTED TO RM4,000)

BASIC SUPPORTING EQUIPMENT FOR DISABLED (SELF, SPOUSE, CHILD OR PARENT)
RM6,000



CHILD RELIEF



**ADDITIONAL RELIEF
DISABLED CHILD**
RM8,000


- I) AGE OF 18 YEARS AND ABOVE
- II) UNMARRIED
- III) FULL TIME INSTRUCTION (DIPLOMA AND ABOVE IN MALAYSIA / DEGREE AND ABOVE OUTSIDE MALAYSIA)



**UNMARRIED
CHILD UNDER THE
AGE OF 18 YEARS**
RM2,000



**UNMARRIED
DISABLED CHILD**
RM6,000



CHILD - 18 YEARS AND ABOVE

RM2,000

- I) UNMARRIED
- II) FULL TIME INSTRUCTION

RM8,000

- I) UNMARRIED
- II) FULL TIME INSTRUCTION (DIPLOMA AND ABOVE IN MALAYSIA / DEGREE AND ABOVE OUTSIDE MALAYSIA)



**REGISTERED
CHILDCARE CENTRE /
KINDERGARTEN FEE**
RM3,000

- I) AGE 6 YEARS OLD AND BELOW
- II) DEDUCTION ALLOWED EITHER BY HUSBAND OR WIFE



**PURCHASING OF
BREASTFEEDING
EQUIPMENT**
RM1,000

- I) WOMEN TAXPAYERS ONLY
- II) CHILD AGE 2 YEARS OLD AND BELOW
- III) ALLOWED ONCE IN EVERY 2 YEARS OF ASSESSMENT

PENALTY will be **IMPOSED** depending on:
The period after the due date/extension of the
allowed time

PENALTY will be **CALCULATED**:
Based on the amount of tax imposed.

Up to 12
months
15%

Exceeding 12 months
up to 24 months.
30%

Up to 24
months
45%



UPDATED AS AT 18/03/2025

An **INCREMENT** will be **IMPOSED** depending on:
The period after the due date/extension of the
allowed time

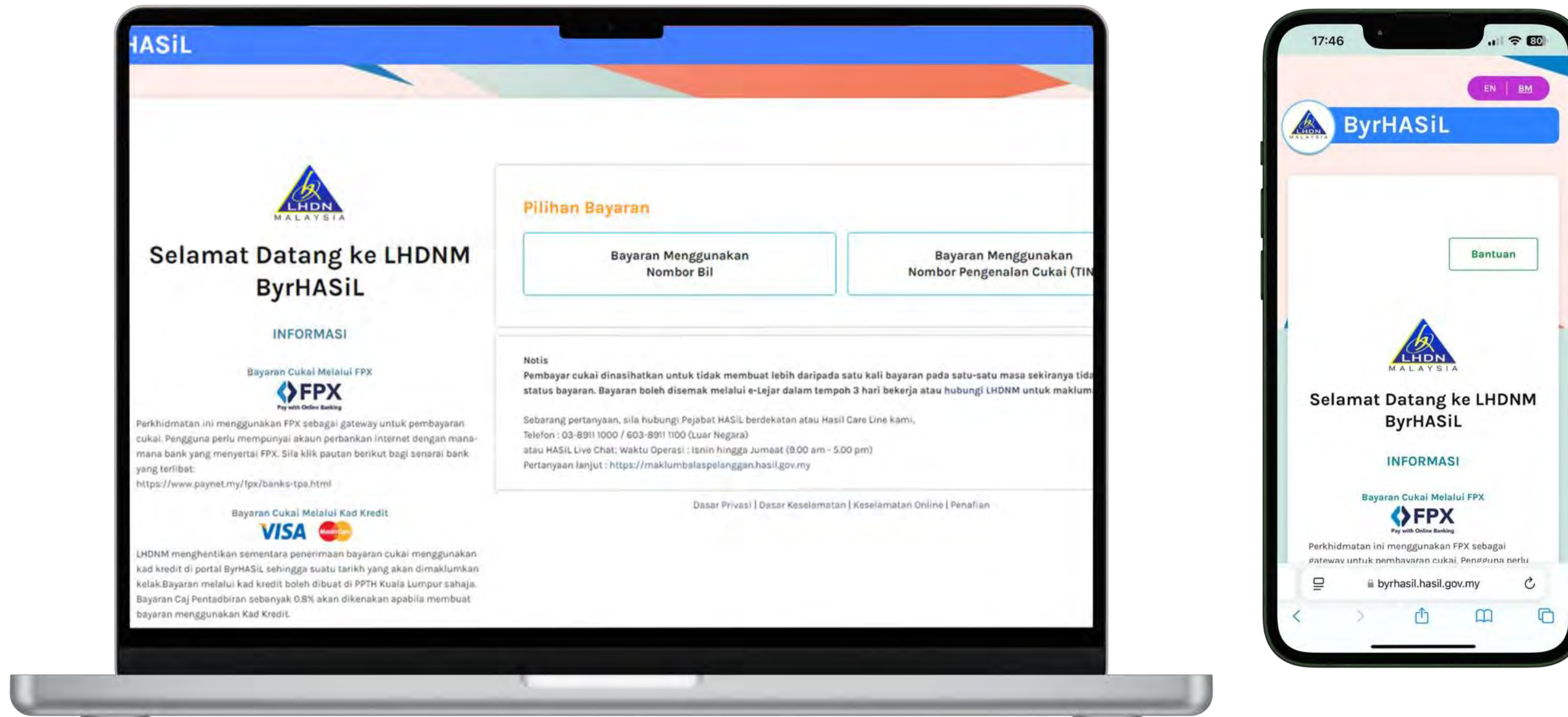
10% Increment from
the tax payable.



UPDATED AS AT 18/03/2025

PAY TAX ON OR BEFORE THE DEADLINE FOR SUBMITTING THE RETURN FORM

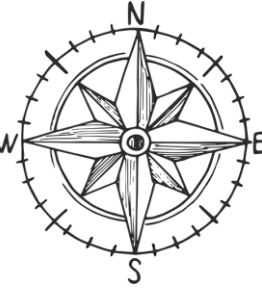
After reporting income, taxpayers need to make tax payments (if any) using the ByrHASiL Service through (https://byrhasil.hasil.gov.my/HITS_EP/)



UPDATED AS AT 18/03/2025



UPDATED AS AT 18/03/2025



PLANNING TO TRAVEL OVERSEAS

BEFORE LEAVING
MAKE SURE TO CHECK
YOUR STATUS

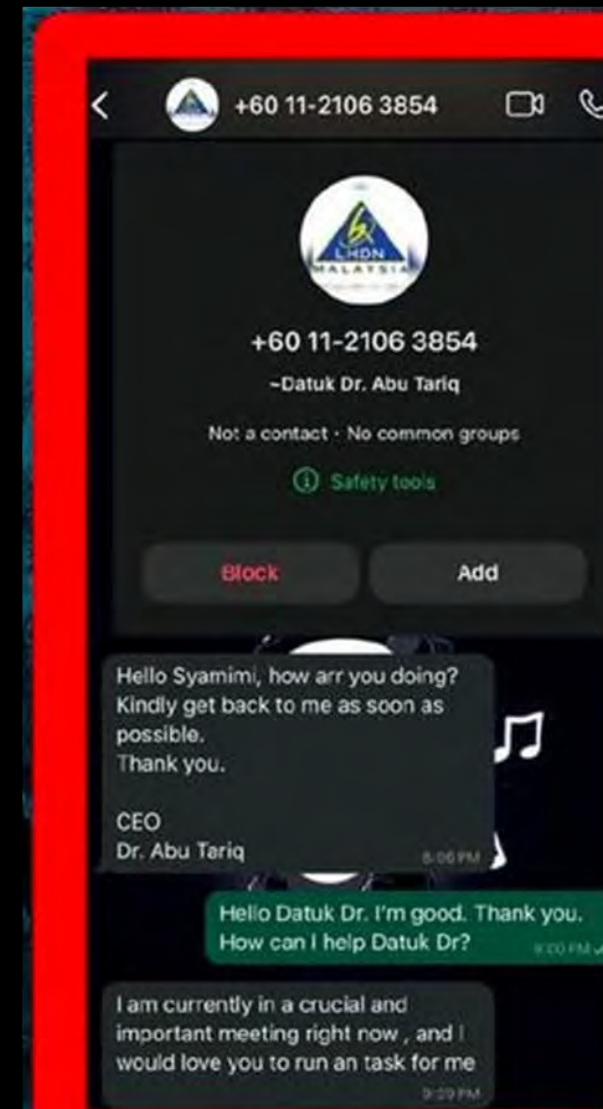
<https://sspi.imi.gov.my/sspi/>



UPDATED AS AT 18/03/2025

BEWARE OF SCAMMERS

BLOCK NUMBERS AND DO NOT RESPOND
TO SUSPICIOUS MESSAGES



PERHATIAN !!!

Pihak HASiL tidak pernah menghantar maklumat teks menggunakan nama Ketua Pegawai Eksekutif HASiL menerusi aplikasi WhatsApp.

BE CAREFUL AND DO NOT BE DECEIVED

SURVEY ON THE EFFECTIVENESS OF THE TAX EDUCATION AND AWARENESS PROGRAM

We would be grateful if you could provide feedback on the implementation of the program so that its quality can be aligned with the vision and mission of HASiL.

SCAN
QR CODE



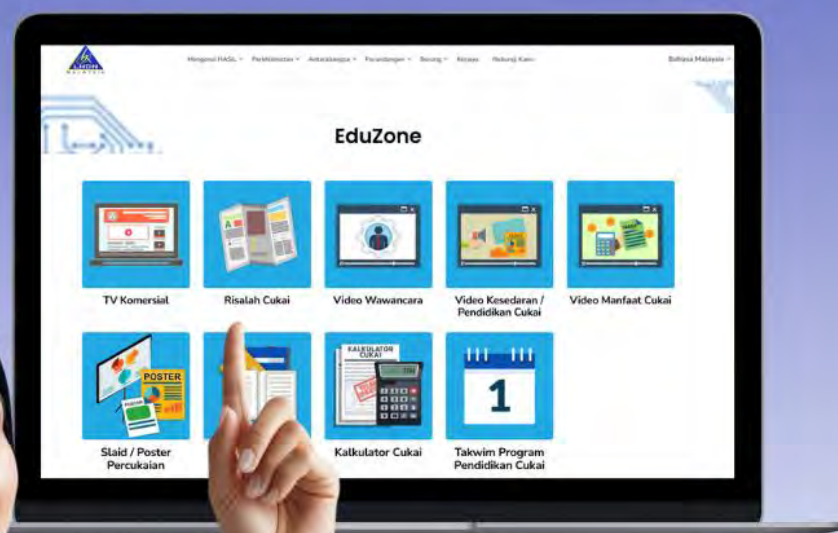
UPDATED AS AT 18/03/2025



EDUZONE

Segala maklumat dan rujukan mengenai percukaian boleh didapati dengan mudah di Portal HASiL > **EduZone**
Semua maklumat di hujung jari anda!

<https://www.hasil.gov.my/eduzone>



IMBAS QR



JABATAN KHIDMAT KORPORAT CORPORATE SERVICES DEPARTMENT

www.hasil.gov.my 03-8911 1000 facebook.com/HASILMalaysia [@HASIL_Malaysia](https://twitter.com/HASIL_Malaysia) [hasil_malaysia](https://www.instagram.com/hasil_malaysia) [@HASIL_Malaysia](https://www.youtube.com/channel/UC8H5L5L5L5L5L5L5L5L5L5L) [@hasil_malaysia](https://www.linkedin.com/company/hasil_malaysia)

THANK YOU

HASiL CONTACT CENTRE
03 – 8911 1000

UPDATED AS AT 18/03/2025

TAX EDUCATION DIVISION



CORPORATE SERVICES DEPARTMENT