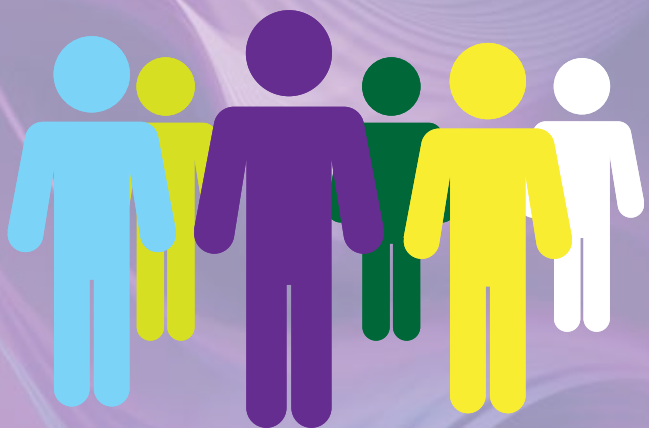


RESPONSIBILITIES & RIGHTS OF INDIVIDUALS

2017



LEMBAGA HASIL DALAM NEGERI MALAYSIA
www.hasil.gov.my

REGISTER



- Register as a taxpayer (present to LHDNM branches or via **e-Daftar**), if:
 - Individual receiving annual income more than **RM34,001 per year** (after EPF deduction)
 - Married individual with non-working spouses receiving annual income of more than **RM46,001 per year** (after EPF deduction)
 - Individual who runs a business
 - New employee who is subjected to Monthly Tax Deduction (MTD)
 - Individual who is eligible for tax refund that has been deducted from dividend income
 - Individual who is selling / buying a property

SUPPORTING DOCUMENTS NEEDED



CATEGORY	SUPPORTING DOCUMENTS
Business Income	<ul style="list-style-type: none"> Identification Card (New identification card, army, police or passport) Business Registration Certificate
Non-Business Income	<ul style="list-style-type: none"> Identification Card (New identification card, army, police or passport)

CHECK



- Check application status using the application number within 3 working days after submission of complete documents via **e-Daftar**
- Check the records of tax transaction in **e-Lejar**
 - Make sure the amount deducted by employer is the exact amount remitted to LHDNM
 - Make sure the MTD payment and CP500 show the correct figure
 - Monitor the remaining tax balances payment / tax overpaid

UPDATE



- Update personal particulars via **e-Kemaskini**
 - Phone number
 - Address (mailing, home, business premise and e-mail)
 - Name and bank account number (for refund purposes, if any)
- Update particulars with employer
 - Complete Form TP1 / TP3 for MTD information
 - Send to employer
- Update information on reliefs and rebates (**e-Kemaskini**)
 - Claims can be updated from time to time and will be prefilled in the Income Tax Return Form (**e-Filing**) for the relevant year of assessment

DECLARE



ITEMS	NON-BUSINESS INCOME	BUSINESS INCOME
Types of forms (e-Filing)	e-BE / m-BE / e-BT / e-M / e-MT	e-B / e-BT / e-M / e-MT / e-P
Due date to submit the Income Tax Return Form and pay the balance of tax payable	30 APRIL	30 JUNE

* A grace period of 15 days is given for submission via e-Filing

Please submit and declare income of preceding years which has not been reported. Failure to submit the Income Tax Return Form and making payment within the stipulated date is an offence and can be penalised under the Income Tax Act 1967

REMINDER
Keep Documents And Records For 7 Years

PAYMENT



- Comply with tax payment schedule
 - Employment : Monthly Tax Deduction (MTD)
 - Other than Employment : Installment Payment Notice (CP500)
- Pay tax balance via **ByrHASiL** or at appointed LHDNM agents

INDIVIDUAL INSTALLMENT PAYMENT

OTHER THAN EMPLOYMENT (CP500)

EMPLOYMENT (MTD)

- 6 installment will be issued by LHDNM
- Payment beginning March
- Installment must be paid within 30 days
- Apply for amendment before 30 June (if necessary)
- Tax deduction based on MTD Rules
- Pay before / on the 15th of every month

REQUIRED PARTICULARS UPON PAYING TAX

- Income Tax Number
- Name and Identification Card Number
- Address
- Year of Assessment
- Installment Number
- Payment Amount

YOUR RIGHTS



- Obtain the right tax information and advice
- Provide ideas and comments (**idea_desire@hasil.gov.my**)
- Appeal (within the period allowed together with complete documents)

TAX RATE FOR RESIDENT INDIVIDUAL

TAXABLE INCOME (RM)	TAX RATE		
	*Y/A 2013 & 2014	*Y/A 2015	*Y/A 2016 & 2017
1 - 5,000	0 %	0%	0%
5,001 - 20,000	2%	1%	1%
20,001 - 35,000	6%	5%	5%
35,001 - 50,000	11%	10%	10%
50,001 - 70,000	19%	16%	16%
70,001 - 100,000	24%	21%	21%
100,001 - 250,000	26%	24%	24%
250,001 - 400,000	26%	24.5%	24.5%
400,001 - 600,000	26%	25%	25%
600,001 - 1,000,000	26%	25%	26%
MORE THAN 1,000,000	26%	25%	28%

Y/A = Year of Assessment