

- Gains / profits from carrying on a business, trade, vocation / profession are liable to tax
- Business includes
 - Sole Proprietorship / Self Employed
 - Partnership

Some Example of Business

Retail business	Direct selling
Hawkers	Agricultural business
Online business (Economy Digital)	Writers
Acting, singing / product ambassador	Clinic, legal firm / any other professional services
Commission	Driver Taxi, Uber, Grab

Businessman Is Responsible

- Declare any sales / services, purchases / expenses and balance sheet, inclusive of any deductions and rebates
- Keep the documents, records and business accounts for 7 years for LHDNM's audit purpose
- Engage chartered accountants / licensed tax agents in preparing business accounts
- Comply with the Notice of Installment Payment (CP500)
- Inform in writing if the business closed / changing partners

Gross Income From Business

- Cash Receipts from sale of goods / from services provided
- All debts incurred from sale of goods and services provided
- Receipts in kind
- Recovery of bad debts
- Insurance compensation received for business loss
- Withdrawal of business stock / stock taken for personal use

Installment Payment By Individual (CP500)

6 installment payments issued by LHDNM	Payment beginning March
Each installment must be paid within 30 days	Apply for revision before 30 June using Form CP502

Business Expenses

Allowable	Non-Allowable
Expenses incurred in the production of business income	Domestic and private expenses
Example <ul style="list-style-type: none"> • Wages / salaries • Employee's EPF / SOCSO • Business insurance (burglary / fire) • Business premises Rental • Interest on business loan 	Example <ul style="list-style-type: none"> • Personal electricity, water supply bill, children's education fees and depreciation Purchase of personal assets Example <ul style="list-style-type: none"> • Car • House • Furniture

Capital Allowance

Capital allowance on business assets is claimable and shall be deducted against adjusted income

Type of Allowance	Type of Asset	Rate (%)
Initial Allowance	All types of asset	20
Annual Allowance	Computer and ICT Equipment	40
	Motor vehicles, heavy machinery	20
	Plant and machinery	14
	Office equipment, furniture and fittings and others	10

Please Note

- Deadline for submission of Form B, P and payment of tax payable (if any) **30 June every year**
- Refer to account's statement, supporting documents, other income statement and receipts
- Fill in the correct **business code** when filling the Income Tax Return Form (ITRF). Business code guideline can be obtained at www.hasil.gov.my
- Business accounts and supporting documents need not be submitted during the form submission
- ITRF should be sent even if the accounts show losses



2018

PENDAPATAN PERNIAGAAN INDIVIDU

Individual Business Income



- Keuntungan yang diperolehi daripada menjalankan perniagaan, perdagangan, pencarian atau profesion adalah merupakan pendapatan yang layak dikenakan cukai
- Perniagaan terdiri daripada
 - Milikan Tunggal / Bekerja Sendiri
 - Perkongasian

Antara Contoh Perniagaan

Perniagaan runcit	Perniagaan jualan langsung
Perniagaan gerai	Pertanian dan penternakan
Perniagaan melalui internet (Digital Ekonomi)	Bidang penulisan
Bidang lakonan, nyanyian / duta produk	Klinik, firma guaman / lain- lain perkhidmatan profesional
Komisen	Pemandu Teksi, Uber, Grab

Tanggungjawab Peniaga

- Melaporkan pendapatan jualan / perkhidmatan, belian / perbelanjaan dan kunci kira-kira, termasuk potongan dan rebat
- Simpan dokumen, rekod dan akaun perniagaan selama 7 tahun bagi tujuan semakan LHDNM
- Dapatkan khidmat akauntan bertauliah / ejen cukai berlesen untuk menyediakan akaun perniagaan
- Patuhi arahan Notis Bayaran Ansuran (CP 500)
- Maklumkan secara bertulis sekiranya perniagaan tamat / pertukaran ahli kongsi

Pendapatan Kasar Perniagaan

- Penerimaan tunai bagi barang-barang yang dijadual / perkhidmatan yang diberikan
- Semua hutang yang terbit daripada barang-barang yang dijual dan perkhidmatan yang diberikan
- Penerimaan berupa barangan
- Hutang lapuk perniagaan yang pulih
- Pampasan insuran yang diterima berhubung dengan kerugian perniagaan
- Pengeluaran / pengambilan stok dagangan untuk kegunaan sendiri

Bayaran Ansuran Individu (CP500)

6 ansuran dikeluarkan oleh LHDNM	Bayaran mulai Mac
Bayar setiap ansuran dalam masa 30 hari	Mohon pindaan sebelum 30 Jun menggunakan borang CP502

Perbelanjaan Perniagaan

Dibenarkan	Tidak Dibenarkan
<p>Perbelanjaan yang dilakukan dalam menghasilkan pendapatan perniagaan</p> <p>Contoh</p> <ul style="list-style-type: none"> Upah / gaji KWSP / PERKESO pekerja Insuran perniagaan (kecurian / kebakaran) Sewa premis perniagaan Faedah atas pinjaman perniagaan 	<p>Perbelanjaan domestik dan persendirian</p> <p>Contoh</p> <ul style="list-style-type: none"> Bil elektrik, bil air rumah kediaman, yuran pendidikan anak dan susutnilai <p>Perbelanjaan beli aset peribadi</p> <p>Contoh</p> <ul style="list-style-type: none"> Kereta Rumah Perabot

Elaun Modal

Elaun modal atas aset perniagaan boleh dituntut dan ditolak selepas pengiraan pendapatan larasan

Jenis Elaun	Jenis Aset	Kadar (%)
Elaun Permulaan	Semua jenis aset	20
Elaun Tahunan	Komputer dan peralatan ICT	40
	Kenderaan bermotor, jentera berat	20
	Loji dan jentera	14
	Peralatan pejabat, perabot danengkapan dan lain-lain	10

Perhatian

- Tarikh akhir menghantar Borang B, P dan membayar baki cukai kena bayar (jika ada) **30 Jun setiap tahun**
- Rujuk penyata akaun, dokumen sokongan, penyata lain-lain pendapatan dan resit-resit tuntutan semasa pengisian borang
- Sila pastikan **kod perniagaan** diisi dengan betul dalam Borang Nyata Cukai Pendapatan (BNCP). Panduan kod perniagaan boleh diperolehi di www.hasil.gov.my
- Akaun perniagaan dan dokumen sokongan tidak perlu dihantar semasa penghantaran borang
- BNCP perlu dihantar walaupun akaun mengalami kerugian



Untuk info lanjut: QR Code
For further info: QR Code



Creating Awareness
Physical Space to Digital Space

www.hasil.gov.my

Penafian

Risalah ini diterbitkan untuk maklumat am sahaja. Ia tidak mengandungi nasihat muktamad atau lengkap mengenai suatu tajuk tersebut dan tidak seharusnya digunakan sebagai rujukan perundangan