

Digital Economy is a term used to refer to an economy based on the use of digital technology. Any transactions conducted through digital technology, including the providing of information, promotion and advertising, marketing, supply / delivery of goods / services, even though payment and delivery relating to such transactions may be conducted offline

Individual / Company involves in Economy Digital activities will be taxed under Income Tax Act 1967

Responsibilities Of Economy Digital Businessman

- Every economy digital businessman must have an income tax file number
 - Declare income / losses received from business activities and Digital Economy activities
- Complete and submit Form e-B via **e-Filing**
- If business is a partnership:
 - Complete and submit Form e-P via e-Filing (responsibility of managing partner) and e-B
 - Submit Form e-P without partnership's account
 - Inform in writing to LHDNM if partnership cease operation / changes to sole proprietorship / becomes a limited company
- Make tax payment (**Byr HASIL**)

Required Documents To Be Kept

- Keep documents, records and business accounts as bellow 7 Years.
- Statement from payment gateway (Paypal, ipay88, MOL, etc)
 - Domestic and personal expenses
 - Bank statement
 - Income Statement from advertising company (such as Nuffnang, Google Adsense, etc)
 - Sales invoices and purchase records
 - Confirmation of sales and purchases via e-mail, etc
 - Agreement
 - Original receipts for each deduction / expense claimed, etc

Example Of Digital Economic Activities

No	Sector	Business description	Flow of activities
1	Retailing	Dropship, Agent, Stockist etc	Taking orders, packing, receiving payment, delivery
2	Transport & Logistic	e.g. Poslaju, Gdex, Nationwide, Skynet, Air Asia, Car rental, Online ticketing etc.	Order for a services, payment, insurance, delivery
3	Financial Services	Bank, Payment gateway, Crypto currency, credit card, debit card, loyalty card, membership card etc.	Validating financial status, issue statement
4	Manufacturing & Agriculture	3D Printing etc.	Taking orders, packing, receiving payment, delivery
5	Education	ebook, online tutor, online tutorial etc.	
6	Healthcare	Online doctor, pharmacy etc.	
7	Broadcasting & Media	eg. youtube, photography (services as photographer & selling image) etc.	Content creation, uploading, receive payment
8	Sharing Economy	Sharing cars, house, romms, bikes etc.	Order for a services, payment,
9	Subscription	Comic online, newspaper online, video streaming, audio streaming etc.	Registration, payment
10	Services	Infrastructure and software as a services, event management, wedding planner etc.	Order for a services, payment,
11	Advertisement	Blogger, instafamous, insta review	Content creation, uploading, payment
12	Crowd Sourcing	Eg. kickstarter.com	Content creation, create prototype, uploading, receive fund / payment
13	Selling of Digital Product	Data, ebook, apps	Content creation, uploading, payment
14	Cryptocurrencies	Trading in cyptocurrencies	Trader, Seller, Miner

Business Expenses

Allowable	Non-Allowable
Expenses incur in the production of business income Example: • Wages / salaries • Employee's EPF / SOCSO • Business insurance (burglary / fire) • Business premises rental • Interest on business loan	Domestic and private expenses Example: • Personal electricity & water supply bill, children's education fees and depreciation Purchase of personal assets Example: • Car • House • Furniture

Capital Allowance

Capital allowance on business assets are claimable and will be deducted against adjusted income.

Type And Rate Of Capital Allowance

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

Incentive:

Income tax (Deduction for Cost of Developing website Rules 2003 PU(A) 101)

Scope Of Taxation

	Business Operations		Website Hosted		Digital Economy Income Deemed Derived from Malaysia
	Malaysia	Overseas	Malaysia	Overseas	
RESIDENT	✓		✓		Yes
	✓			✓	Yes
	✓	Branch			Income of the company from operation in Malaysia is taxable, whilst income derived from sales via the website branch outside Malaysia is not deemed to be derived from Malaysia is not taxable
		✓	✓		No
NON-RESIDENT		✓	✓	✓	No
	✓		✓		Yes
	✓			✓	Yes
		✓	✓		No
	Branch	✓		✓	Income of the company from operation outside Malaysia is not taxable, whilst income received from branch in Malaysia is deemed to be derived from Malaysia and is taxable
	Branch	✓	✓		Income of the company from operation outside Malaysia is not taxable, whilst income received from branch in Malaysia is deemed to be derived from Malaysia and is taxable

- Business** - Either manufacturing / trading / services
- Products** - Either tangible / intangible
- Website** - Identity / queries / order / payment / online delivery
- Tangible Products** - Deliver by normal physical channel

Business activities include sourcing of contents / procurement of goods / promotion and advertisement / selling / arranging of delivery of product / maintaining website



2018

EKONOMI DIGITAL
Digital Economy



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● Ekonomi Digital adalah istilah yang digunakan bagi merujuk kepada ekonomi berdasarkan penggunaan teknologi digital. Sebarang transaksi perdagangan yang dijalankan menerusi teknologi digital, termasuk aktiviti pemberian maklumat, promosi dan pengiklanan, pemasaran, pembekalan / penghantaran barangan / perkhidmatan, meskipun pembayaran dan penghantaran berkaitan transaksi ini mungkin dijalankan di luar talian

● Individu / syarikat yang menjalankan perniagaan dan aktiviti ekonomi digital dikenakan cukai pendapatan di Malaysia berdasarkan Akta Cukai Pendapatan 1967

Tanggungjawab Peniaga Ekonomi Digital

● Setiap peniaga ekonomi digital mesti mempunyai nombor cukai pendapatan

- Melaporkan pendapatan / kerugian yang diterima daripada aktiviti perniagaan dan aktiviti **ekonomi digital**

● Melengkapkan dan menghantar Borang e-B secara **e-Filing**

● Jika perniagaan adalah perkongsian:

- Isi dan hantar Borang e-P melalui e-Filing (tanggungjawab ahli kongsi utama)

- Hantar Borang e-P tanpa akaun perkongsian

- Maklumkan secara bertulis sekiranya perkongsian tamat / ditukar kepada milikan tunggal / syarikat sendiri berhad

● Membuat bayaran cukai (**Bye HASIL**)

Dokumen Diperlukan

Dokumen, rekod dan akaun perniagaan perlu disimpan selama 7 tahun.

● Penyata dari *payment gateway* (Paypal, ipay88, MOL, dll)

● Perbelanjaan domestik dan persendirian

● Penyata bank / penyata kewangan lain

● Penyata pendapatan daripada syarikat pengiklanan (seperti Nuffnang, Google AdSense, dll)

● Invois jualan dan rekod belian

● Pengesahan jualan dan belian melalui e-mel, dll

● Dokumen perjanjian

● Resit asal bagi setiap pelepasan / belanja yang dituntut, dll

Contoh Aktiviti Ekonomi Digital

No	Sektor	Penerangan Perniagaan	Aliran Aktiviti
1	Peruncitan	Dropship, Ejen, Stokis dan lain-lain	Mengambil pesanan, pembungkusan, menerima pembayaran, penghantaran
2	Pengangkutan & Logistik	Servis Penghantaran, Sewa Kereta, Tempahan Tiket dalam tiket dan lain.	Perkhidmatan, pembayaran, insurans, penghantaran
3	Perkhidmatan Kewangan	Bank, Gerbang Bayaran, Matawang <i>Crypto</i> , Kad Kredit, Kad Debit, Kad loyalty, Kad Keahlian dan lain-lain.	Pengesahan status kewangan, pengeluaran penyata
4	Pembuatan & Pertanian	Cetakan 3D dan lain-lain	
5	Pendidikan	Buku elektronik, tutor atas talian, tutorial atas talian dan lain-lain.	Mengambil pesanan, pembungkusan, penerimaan bayaran, penghantaran
6	Penjagaan Kesihatan	<i>On-line doctor</i> , farmasi dan lain-lain	
7	Media & Penyiaran	<i>Youtube</i> , fotografi (perkhidmatan sebagai jurugambar dan jualan gambar) dan lain-lain.	Rekacipta kandungan, muat-naik, penerimaan bayaran
8	Pekongsian ekonomi	Pekongsian kereta, rumah, bilik, motorsikal dan lain-lain.	Perkhidmatan & Bayaran
9	Langganan	Langganan Komik & surat khabar dalam talian, <i>video streaming</i> , <i>audio streaming</i> dan lain-lain.	Perkhidmatan & penerimaan bayaran.
10	Perkhidmatan	Perkhidmatan perisian, pengurusan acara, perancang perkahwinan dan lain-lain.	Perkhidmatan & penerimaan bayaran.
11	Pengiklanan	Blogger, <i>instafamous</i> , <i>insta review</i>	Rekacipta kandungan, muat-naik, penerimaan bayaran
12	<i>Crowd Sourcing</i>	Contoh: kickstarter.com	Rekacipta kandungan, muat-naik, penerimaan bayaran
13	Jualan Produk Digital	Data, Buku Elektronik, Aplikasi	Rekacipta kandungan, muat-naik, penerimaan bayaran
14	Matawang <i>Crypto</i>	Dagangan dalam Matawang <i>Crypto</i>	Pedagang, Penjual, <i>Miner</i>

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

Skop Pengenaan Cukai

	Operasi perniagaan		Laman sesawang ditempatkan		Pendapatan Perniagaan Ekonomi Digital Diterima di Malaysia dan Dikenakan Cukai
	Malaysia	Luar Malaysia	Malaysia	Luar Malaysia	
PEMASTAUTIN	✓		✓		YA
	✓			✓	YA
	✓	Cawangan			Pendapatan syarikat yang terbit dari operasi dijalankan di Malaysia dikenakan cukai, manakala pendapatan dari jualan menerusi laman sesawang diperolehi dari operasi perniagaan cawangan di luar Malaysia tidak dikenakan cukai
		✓	✓		TIDAK
TIDAK BERMATAUTIN	✓		✓		TIDAK
	✓			✓	YA
		✓	✓		YA
		✓		✓	TIDAK
TIDAK BERMATAUTIN	Cawangan	✓		✓	Pendapatan syarikat yang beroperasi di luar Malaysia tidak dikenakan cukai, manakala pendapatan ekonomi digital yang diperolehi dari perniagaan cawangan di Malaysia dikenakan cukai
	Cawangan	✓	✓		Pendapatan syarikat yang beroperasi di luar Malaysia tidak dikenakan cukai, manakala pendapatan ekonomi digital yang diperolehi dari perniagaan cawangan di Malaysia dikenakan cukai
Perniagaan Produk	- Berupa perkilangan / penjualan / perkhidmatan				
Laman sesawang Produk ketara	- Berupa ketara / tidak ketara				
Laman sesawang Produk ketara	- Mengenalpasti / menjawab soalan / tempahan / bayaran / penghantaran atas talian				
Laman sesawang Produk ketara	- Dihantar melalui saluran penghantaran biasa				
Aktiviti perniagaan termasuklah mendapatkan kandungan laman sesawang / pemerolehan barangan / promosi dan pengiklanan / jualan / penghantaran produk / mengemaskini laman sesawang / lain-lain					

Elaun Modal

Potongan Elaun Modal atas aset perniagaan boleh dituntut dan ditolak selepas pengiraan pendapatan larasan.

Kadar Elaun Modal

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

Insentif:

Cukai pendapatan (Potongan bagi kos pembinaan Laman Sesawang-Rules 2003 PU(A) 101)



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



Creating Awareness
Physical Space to Digital Space

www.hasil.gov.my