



YOU ARE THE NATION'S HERO

INDIVIDUAL TAXATION

Your Responsibility

- Register as a taxpayer (e-Daftar or visit)
 - ✓ Individual receiving annual income more than RM26,500 (after EPF deduction)
 - ✓ Married individual with non-working spouse receiving annual income of RM36,643 and above (after EPF deduction)
- Update personal particulars
 - ✓ Marital status
 - ✓ Address
 - ✓ Correct bank account number (kindly refer to EFT pamphlet)
 - ✓ Particulars of spouse for married individuals (name, identification card, date of marriage / divorce and income tax number)
- Update personal particulars with employer
- Check tax position at e-Lejar (Register as e-Filing user)
- Declare income and submit completed Income Tax Return Form via e-Filing (e-BE, e-B, e-M)
- Comply with tax installment payment instruction
 - ✓ Employment : Monthly Tax Deduction (MTD)
 - ✓ Other than employment : Notice of Installment Payment CP500
- Pay the tax
- Keep the documents and records for 7 years
- Co-operate with LHDNM

Your Rights

- Appeal
- Obtain tax information and advice
- Give comments and suggestions

Installment Payment By Individual

OTHER THAN EMPLOYMENT (CP500)	EMPLOYMENT (MTD)
<ul style="list-style-type: none"> • 6 instalments will be issued by LHDNM • Payment from March • Instalment must be paid within 30 days • Apply for amendment before 30th June (if necessary) 	<ul style="list-style-type: none"> • Tax deduction based on MTD Rule • Pay on/before the 10th of every month

Required Particulars Upon Paying Tax

- Income Tax Number
- Name And Identification Number
- Address
- Year Of Assessment
- Number Of Installment
- Payment Amount
- Payment Code
 - ✓ 084 (Income Tax Installment Payment-Individual)
 - ✓ 095 (Income Tax Payment-Installment scheme not included)
 - ✓ 092 (Monthly Tax Deduction Payment-MTD)

Payment Services At LHDNM Agent Bank (Other Than e-Bayaran and LHDNM Payment Counter)

NO.	TYPE OF SERVICES	CIMB BANK	PUBLIC BANK	MAYBANK	HONG LEONG BANK	POS MALAYSIA	AFFIN BANK
1	BANK COUNTER	✓	✓	✓	✓	✓	✓
2	ATM MACHINE	✓	✓	✓	-	-	-
3	INTERNET BANKING	✓	✓	✓	✓	✓	-
4	PHONE BANKING	-	-	✓	-	-	-
5	CHEQUE DEPOSIT MACHINE	-	✓	-	-	-	-
6	CASH DEPOSIT MACHINE	✓	-	-	-	-	-

Note: Keep receipt and bank slip for reference

Disclaimer

This leaflet is issued for general information only. It does not contain final advice or complete information pertaining to a particular topic and should not be used as legal reference.

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Lembaga Hasil Dalam Negeri Malaysia

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