

YOU ARE THE NATION'S HERO



INDIVIDUAL TAXATION

Your Responsibility

- Register as a taxpayer through e-Daftar or visit LHDNM's branch
 - 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
 - Bank account number accordingly
 - Particulars of spouse for married individuals (name, identification card, date of marriage/divorce and income tax number)
- Check tax position particulars with employer
- Declare income and submit completed Income Tax Return Form via e-filing (e-BE, e-B and 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)
6 installments will be issued by LHDNM	Tax deduction based on MTD Rules
Payment starting March	
Installment must be paid within 30 days	Pay on/before the 10th of every month
Apply for amendment before 30 June (if necessary)	

Required Particulars Upon Paying Tax

- Income Tax Number
- Name and Identification Number
- Address
- Year of Assessment
- Installment Number
- Payment Amount
- Payment Code
 - 084 - Income Tax Installment Payment
 - 095 - Income Tax Payment (General)
 - 092 - Monthly Tax Deduction

Payment Services At LHDNM's Agent Banks

Type of Service	CIMB BANK	PUBLIC BANK	MAYBANK	HONG LEONG BANK	POS MALAYSIA	AFFIN BANK
Bank Counter	√	√	√	-	√	√
ATM	√	√	√	-	-	-
Internet Banking	√	√	√	√	√	-
Phone Banking	-	-	√	-	-	-
Cheque Deposit Machine	-	√	-	-	-	-
Cash Deposit Machine	√	-	-	-	-	-

Note: Keep receipt and bank slip for reference

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www.twitter.com/LHDNM

www.hasil.gov.my
1-800-88-5436 (LHDN)

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