

2016

5

INCOME TAX PAYMENT



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LEMBAGA HASIL DALAM NEGERI MALAYSIA

LHDNM/R05/16

PAYMENT

Click **ByrHASiL** at www.hasil.gov.my for internet banking with FPX member banks:



Payment by credit cards:



PAYMENT SERVICES AT APPOINTED LHDNM AGENTS

Payment Of Income Tax and Real Property Gains Tax

Bank	Bank Counter	ATM Machine	Internet Banking	Phone Banking	Cheque Deposit Machine	Cash Deposit Machine
Affin Bank	✓					
Bank Rakyat	✓					
Bank Simpanan Nasional	✓					
CIMB Bank	✓	✓	✓ (Individual Only)			✓ (Individual Only)
Citibank			✓ (Company Only)			
Hong Leong Bank			✓			
Maybank	✓	✓	✓	✓		
Public Bank	✓ (Offers MyKas)	✓	✓		✓ (Individual Only)	
Pos Malaysia	✓		✓			
RHB Bank	✓		✓			

Payment Of Monthly Tax Deduction (MTD)

Bank	Bank Counter	Internet Banking
Alliance Bank		✓
AmBank		✓
Bank Islam		✓
CIMB Bank	✓	✓
Citibank		✓
Hong Leong Bank		✓
HSBC Bank		✓
Maybank		✓
OCBC Bank		✓
Public Bank	✓	✓
RHB Bank		✓

PARTICULARS REQUIRED FOR MAKING PAYMENT

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

*Keep receipt and bank slip for reference

LHDNM PAYMENT FACILITIES

LHDNM PAYMENT COUNTER

Cash, cheque, bank draft, money order, postal order and MyDebit

POST

Cheque, bank draft, money order and postal order should be crossed and made payable to Director General of Inland Revenue

PENINSULAR MALAYSIA

Payment Counter, Ground Floor, Block 8A Government Building Complex, Jalan Tuanku Abdul Halim 50600 Kuala Lumpur

PENINSULAR MALAYSIA

Kuala Lumpur Payment Centre, Level 15, Block 8A Government Building Complex, Jalan Tuanku Abdul Rahman, P.O. Box 11061 50990 Kuala Lumpur

SABAH AND FT LABUAN

Ground Floor Menara Hasil Jalan Tunku Abdul Rahman 88600 Kota Kinabalu Sabah

SABAH AND FT LABUAN

LHDNM Kota Kinabalu Branch, Ground Floor, Menara Hasil, Jalan Tunku Abdul Rahman, 88600 Kota Kinabalu Sabah

SARAWAK

Payment Counter, Level 1, Menara Hasil, No.1, Jalan Padungan 93100 Kuching Sarawak

SARAWAK

LHDNM Kuching Branch Level 1, Menara Hasil, No.1, Jalan Padungan 93100 Kuching Sarawak



/LHDNM

/LHDNM

/LHDNM

1-800-88-5436 (LHDN)

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 a legal reference

INSTALLMENT PAYMENTS BY COMPANY (ESTIMATE BY COMPANY)

NEW COMPANY

- Submit estimate = Within first 3 months of operation (Form CP204)
- Payment due = 6th month of the basis period
- Payment date = Before / on 15th of every month (Form CP207)
- Revised estimate = In the 6th and 9th month of the basis period (Form CP204A)

EXISTING COMPANY

- Submit estimate = 30 days prior to the commencement of the basis period (Form CP204)
- Payment due = 2nd month of the basis period
- Payment date = Before / on 15th of every month (Form CP207)
- Revised estimate = In the 6th and 9th month of the basis period (Form CP204A)

INSTALLMENT PAYMENT BY INDIVIDUAL

OTHER THAN EMPLOYMENT (CP500)

- 6 installments will be issued by LHDNM
- Payment beginning March
- Installment must be paid within 30 days
- Apply for revision of the estimated tax before 30 June (if necessary)

EMPLOYMENT (MTD)

- Tax deduction based on MTD Method
- Pay before / on the 15th of every month (CP39)

PAYMENT AND FORM

TYPE OF PAYMENT	FORMS	
	COUNTER	BANK
Income Tax / RPGT	CP157	Bank Slip
Installment Scheme (Company)	CP207	Special Slip
Installment Scheme (Individual)	CP501	Special Slip
Monthly Tax Deduction (MTD)	CP39 or Diskette	Diskette

PAYMENT OF INCOME TAX BALANCES

EMPLOYMENT INDIVIDUAL

BEFORE OR ON 30 APRIL

OTHER THAN EMPLOYMENT INDIVIDUAL

BEFORE OR ON 30 JUNE

PAYMENT CODE

CODE	EXPLANATION
084	> Tax Installment Payment – Individual
086	> Tax Installment Payment – Company
088	> Investigation (composite) Installment Payment
090	> Real Property Gain Tax Payment (RPGT)
092	> Monthly Tax Deduction (MTD)
095	> Income Tax Payment (excluding installment scheme)
150	> Penalty Payment For Section 103A / 103
151	> Payment Section 108
152	> Penalty Payment For Section 108
153	> Penalty Payment For Composite
154	> Penalty Payment For Section 107C(9) / 107B(3)
155	> Penalty Payment For Section 107C(10) / 107B(4)
156	> Payment For Court Fee
157	> Payment For Interest On Judgement Amounts
158	> Installment Payment Approved by Audit
159	> Installment Payment Approved by Collection Unit
160	> Installment Payment Approved by Civil Suit Unit
161	> Payment for Petroleum Tax
173	> Payment for Legal Fee
178	> Payment Section 108 (Sec 25)
181	> Penalty Payment For Legal Fee
196	> Tax Settlement
197	> Tax Settlement - Employer
250	> Penalty Payment for RPGT – Disposer
286	> Penalty Payment for RPGT - Acquirer

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