

RESPONSIBILITIES & RIGHTS OF INDIVIDUALS



REGISTER

- Register as a taxpayer (present to LHDNM branches or via **e-Daftar**), if:
 - Individual receiving annual income more than **RM 30,672 per year** (after EPF deduction)
 - Married individual with non-working spouses receiving annual income of more than **RM40,344 per year** (after EPF deduction)
 - Individual who runs a business
 - New employee who is subjected to Monthly Tax Deduction (MTD)
 - Individual who is eligible for tax refund that has been deducted from dividend income
 - Individual who is selling / buying a property

UPDATE

- Update personal particulars via **e-Kemaskini**
 - Phone number
 - Address (mailing, home, business premise and e-mail)
 - Name and bank account number (for refund purposes, if any)
- Update particulars with employer
 - Complete Form TP1 / TP3 for MTD information
 - Send to employer
- Update information on reliefs and rebates (**e-Kemaskini**)
 - Claims can be updated from time to time and will be pre-filled in the Income Tax Return Form (**e-Filing**) for the relevant year of assessment

DECLARE

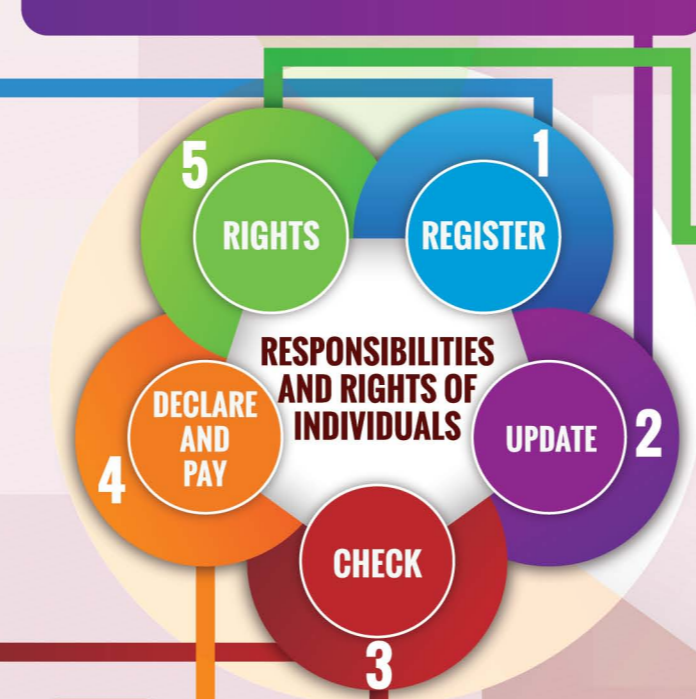
ITEMS	NON-BUSINESS INCOME	BUSINESS INCOME
Types of forms (e-Filing)	e-Be / e-BT / e-M e-MT	e-B / e-BT / e-M e-MT / e-P
Due date to submit the Income Tax Return Form and pay the balance of tax payable	30 APRIL	30 JUNE

REQUIRED PARTICULARS UPON PAYING TAX

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

SUPPORTING DOCUMENTS NEEDED

CATEGORY	SUPPORTING DOCUMENTS
Non-Business Income	<ul style="list-style-type: none"> Identification card (New identification card, army, police or passport)
Business Income	<ul style="list-style-type: none"> Identification Card (New identification card, army, police or passport) Business Registration Certificate



KEEP DOCUMENTS AND RECORDS FOR 7 YEARS
 Failure to submit the Income Tax Return Form and making payment within the stipulated date is an offence and can be penalised under the Income Tax Act 1967

RIGHTS

- Obtain the right tax information and advice
- Provide ideas and comments (idea_desire@hasil.gov.my)
- Appeal (within the period allowed together with complete documents)

PAYMENT

- Comply with tax payment schedule
 - Employment : Monthly Tax Deduction (MTD)
 - Other than Employment : Installment Payment Notice (CP500)
- Pay tax balance via **ByrHASiL** or appointed LHDNM agents

TAX RATE FOR RESIDENT INDIVIDUAL

TAXABLE INCOME (RM)	TAX RATE	
	*Y/A 2013 & 2014	* Y/A 2015
1 - 5,000	0 %	0 %
5,001 - 20,000	2 %	1 %
20,001 - 35,000	6 %	5 %
35,001 - 50,000	11 %	10 %
50,001 - 70,000	19 %	16 %
70,001 - 100,000	24 %	21 %
100,001 - 250,000	26 %	24 %
250,001 - 400,000	26 %	24.5 %
MORE THAN 400,001	26 %	25 %

CHECK

- Check application status using the application number within 3 working days after submission of complete documents via **e-Daftar**

CHECK

- Check the records of tax transaction in **e-Lejar**
 - Make sure the amount deducted by employer is the exact amount remitted to LHDNM
 - Make sure the MTD payment and CP500 show the correct figure
 - Monitor the remaining tax balances payment / tax overpaid

INDIVIDUAL INSTALLMENT PAYMENT

EMPLOYMENT (MTD)	Tax deduction based on MTD Rules	Pay before / on the 15th of every month
OTHER THAN EMPLOYMENT (CP500)	6 installment will be issued by LHDNM	Payment beginning March Installment must be paid within 30 days Apply for amendment before 30 June (if necessary)

* Y/A - Year of Assessment