

2015

5

INCOME TAX PAYMENT



PAYMENT

- Click **Byr HASiL** at www.hasil.gov.my for internet banking with the following 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 MyDebit)	✓	✓			✓ (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	POST
Cash, cheque, bank draft, postal order, money order and MyDebit	Cheque, bank draft, postal order and money order should be crossed and made payable to Director General 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 Center, Level 15, Block 8A Government Building Complex, Jalan Tuanku Abdul Halim, 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

INSTALLMENT PAYMENTS BY COMPANY (ESTIMATE BY COMPANY)

- NEW COMPANY

- Submit estimate = Within first 3 months of operation (Form CP 204)
- Payment due = 6th month of the basis period
- Payment date = Before / on 15th of every month (Form CP 207)
- Revised estimate = In the 6th and 9th month of the basis period (Form CP 204A)

- EXISTING COMPANY

- Submit estimate = 30 days prior to the commencement of the basis period (Form CP 204)
- Payment due = 2nd month of the basis period
- Payment date = Before / on 15th of every month (Form CP 207)
- Revised estimate = In the 6th and 9th month of the basis period (Form CP 204A)

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	CP 157	Bank Slip
Installment Scheme (Company)	CP 207	Special Slip
Installment Scheme (Individual)	CP 501	Special Slip
Monthly Tax Deduction (MTD)	CP 39 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 Gains 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
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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