

EDITION 12 / 2021



e-NEWSLETTER

HASIL DECLARE & PAY

DON'T LET YOUR ARREARS
AFFECT YOUR
2022's PLANNING
#TOWARDSCLEANSLATE2022



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JABATAN KHIDMAT KORPORAT



1. THE BEST SERVICE FOR YOU

IRBM is an agency under the Ministry of Finance that always commit to provide the best service to all of our customers, especially taxpayers in ensuring that they are able to perform their tax responsibilities in an easy, complete and orderly manner, with accordance to the guidelines that have been set.

IRBM welcome and accept any feedback and suggestions that you may have, to improve the quality of our services. All feedback, suggestions and complaints can be channelled through the Customer Feedback Form via the link <https://maklumbalaspelanggan.hasil.gov.my/MaklumBalas/en-us/>.

Thank you for your commitment and cooperation in developing the country together.

2. NEW ADDITIONAL TAX RELIEF FOR 2021

In preparation for declaring your income tax, for the Year of Assessment 2021, please ensure that you also keep the receipts for the following expenses, if applicable :

- i) Education Fees: expanded, with conditions, to cover individuals who attend up-skilling or self-enhancement courses, for the purpose of improving self-skills;
- ii) Medical expenses for a resident individual, spouse or child: including claims for certain vaccine injection expense amounting to RM1,000;
- iii) Lifestyle expenses: expanded to include electronic newspaper subscriptions; and/or
- iv) Lifestyle expenses related to sports activities, with conditions.

You are advised to check the list of relevant exemptions on the IRBM Official Portal via www.hasil.gov.my > Individual > Tax Relief



3. Y/A 2021 DOCUMENT CHECKLIST

Before the end of 2021, please ENSURE that all documents related to claimable reliefs in your tax return form, are kept accordingly, including :

- i) Employment or income statements: Form EC/EA, CP58 (Statement of Monetary and Non-Monetary Incentive Payment to An Agent, Dealer or Distributor Pursuant to Section 83A of the Income Tax Act 1967), bank statements (for self -employed), income statements from online advertising companies, income statements from gig economy service providers, etc.;
- ii) Statements/receipts from service providers: hospital, school/education center, insurance;
- iii) Original statements/receipts of purchases allowed as reliefs; and/or
- iv) Statements/receipts from digital payment gateways: PayPal, FPX, ipay88, MOL, etc.

Please ensure that these documents and statements are kept neatly for seven (7) years. You can follow the recommendations below to keep your documents more organised during the 7-year period :

- i) Each statement is photocopied physically and digitally; and
- ii) Categorize documents based on the type of reliefs and year of assessment.

Further information on taxation can be obtained from the IRBM Official Portal, www.hasil.gov.my.

4. SPECIAL INCOME REMITTANCE PROGRAM

In line with the cancellation of tax exemption on income from foreign sources, as announced by the Minister of Finance through Budget 2022, IRBM offers a Special Income Remittance Program (SIRP) to Malaysian residents with income deposited abroad.

This program will be implemented based on the set criteria, such as :

- i) The implementation period of SIRP is from 1 January 2022 to 30 June 2022 (SIRP period);
- ii) A tax rate of 3% (gross) on income brought in during the period, as proposed under the Finance Bill 2021;
- iii) No audit review, investigation or penalty on the income brought in during the SIRP period, all income brought in will be accepted in good faith by IRBM; and
- iv) Income must be brought in / remitted within the SIRP period.

IRBM will issue a list of frequently asked questions and guidelines related to the SIRP to the public, which can only be obtained from the IRBM Official Portal starting January 2022.