

TOGETHER WE FULFILL THE RESPONSIBILITY FOR THE NATION

1. e-APPLICATION FOR AMENDED BE

If you have **over declared your income** or **under claimed the tax reliefs** in your e-BE submission, you can amend the information via the e-Application for Amended BE.

Though it is subject to the following conditions:

- i. The original tax return form is submitted via e-Filing (e-BE Form).
- ii. e-BE Form must be submitted within the stipulated period (not a late submission).
- iii. e-Application for Amended BE can be submitted once only, within a year of assessment.
- iv. Supporting documents should be uploaded using the format required in the column provided.

The e-Application for Amended BE for Year of Assessment 2020 can be accessed from 1 April 2021 via <https://mytax.hasil.gov.my/> > e-Filing.



2. REFUND ON EXCESS TAX PAYMENT

The IRBM's Client Charter states that any excess in tax payment will be refunded within :

i. **30 working days after submission date:**

For Return Forms submitted via e-Filing

ii. **90 working days after submission date:**

For Return Forms submitted by post or by hand

The tax refund is only obtainable when correct and complete information is provided in the Return Form.



3. RECORDS AND STATEMENTS KEEPING

Section 82 and 82A under Income Tax Act (ITA) 1967 states that :

All records, documents and working sheets used in computation must be kept for a period of seven (7) years after the end of the year in which the return form is furnished to the Director General of Inland Revenue, for future reference and inspection if required.

Section 82 - Individual who carry on business

Section 82A - Individual who does not carry on business

Further information on record keeping can be referred in the IRBM Official Portal, www.hasil.gov.my > [Legislation](#) > [Public Ruling No. 5/2000](#).

4. IRBM OPERATING HOURS

For the latest info on IRBM operating hours, you are advised to refer to the IRBM Press Statements or through the IRBM Official Portal at www.hasil.gov.my > [Contact Us](#) > [Contact](#) > and choose the related operating hours

5. SEPARATE ASSESSMENT OR JOINT ASSESSMENT

A husband or wife who earns a high income, are advised to choose **SEPARATE** assessment because each of them will get a relief of **RM9,000 each**, compared to only getting a total of RM13,000 (RM9,000 alone and RM4,000 spouse), if they were to choose joint assessment.

Other exemptions can also be claimed separately for more beneficial gains. For those who purchase insurance, it is better to choose a separate assessment because the maximum individual relief is RM7,000 for life insurance and EPF, while RM3,000 for medical and education insurance.

On the other hand, joint assessment is recommended for individuals whose spouse **earns a low income or is not taxable**.

6. EDUZONE

Eduzone – Your Tax Education Portal is a source of reference for obtaining materials related to tax awareness and tax education programs. It also contains publicity materials used in IRBM's mass media and social media.

You can visit our Eduzone in the IRBM Official Portal at www.hasil.gov.my under the Quick Links menu.