

e-NEWSLETTER

HASIL

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THE RESPONSIBILITIES
FOR THE NATION



1. E-TELEGRAPHIC TRANSFER (e-TT)

The e-TT system was introduced from 1st April 2022 for tax payments through Telegraphic Transfer (TT), Electronic Funds Transfer (EFT) and Interbank GIRO Transfer (PIBG) methods from within and outside the country for various types of income tax payments. The types of tax payments involved for the use of the e-TT system are :

- i. Income tax
- ii. Income Tax (Petroleum)
- iii. Compound
- iv. Public Entertainer
- v. Withholding Tax (Involves one recipient only)
- vi. RPGT - 3% tax withholding by acquirer (Section 21B)

The system will generate a Virtual Account Number (VA) as the payment identification. The VA number is a 14 -digit number that is the payment identification number. This number will be used by the taxpayer as the payment account number when making the payment.

Information on this system can be seen in the HASiL Media Release dated 3rd March 2022 through the HASiL Official Portal, www.hasil.gov.my > Media Release.

2. DUITNOW AS A MEDIUM FOR TAX REFUND

Beginning 1st March 2022, the DuitNow method is provided in the 2021 Year of Assessment Return Form as an additional option on refund for taxpayer by using identification number or passport number.

Taxpayers need to ensure they have registered the DuitNow facility with their respective banks before choosing the method in their tax forms.

However, if the method is unsuccessful, the refund will be processed again by Electronic Fund Transfer (EFT) using the taxpayer's account number and bank name information according to the records and data from HASiL.

Any further questions can be channelled to the Customer Feedback Form via <https://maklumbalaspelanggan.hasil.gov.my/MaklumBalas/en-US/>

3. 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, and
- v. Supporting documents should be uploaded using the format required in the column provided.

The e-Application for Amended BE for Year of Assessment 2021 can be accessed from 1 April 2022 via <https://mytax.hasil.gov.my/> > e-Filing.

4. SECTION 107D AND SECTION 109DA, ITA 1967

In the 2022 Budget, among the provisions of the new sections introduced with effect from 1 January 2022 are Section 107D and Section 109DA, ITA 1967. The following is a brief introduction to the sections:

| SUBJECT | SECTION 107D | SECTION 109DA |
|-------------------|--|---|
| Introduction | Paying companies are required to remit tax deductions for monetary payments to agents, dealers and distributors (resident individuals) | Income from the distribution of Retail Money Market Fund (RMMF) unit trusts to investors other than individual and non-resident individuals |
| Tax Rate | 2% | 24% |
| Remittance Period | 30 days after payment is made | 1 month after payment is made |
| Type of Form | CP107D | CP37E(R) : Investors other than individual (Resident) CP37E(NR) : Investors other than individual (Non-Resident) |

Further information on declaration can be referred in the forms provided through the HASiL Official Portal, www.hasil.gov.my > Forms > Download > Withholding Tax.

BEWARE OF TAX SCAMMERS:

HASiL DOES NOT MAKE CALLS USING MOBILE PHONES OR CALL FORWARDING TO OTHER AGENCIES SUCH AS THE PDRM, COURTS AND OTHERS.

BE CAREFUL AND DON'T BE FOOLED.