



COMPLETE THE FOLLOWING ITEMS

Name	:			
Identification / passport no.*	:			
(* Delete whichever is not relevant)				
Income tax no.	:			
Correspondence address	:			
Postcode		City		
State				

FORM BE 2021

RESIDENT INDIVIDUAL WHO DOES NOT CARRY ON BUSINESS

IMPORTANT REMINDER

- 1) Due date to furnish this form and pay tax or balance of tax payable: **30 April 2022**
- 2) Submission through e-Filing (e-BE) can be made via <https://mytax.hasil.gov.my>.
- 3) **Failure to furnish a return on or before the due date for submission:**
 - Penalty under subsection 112(3) of the Income Tax Act 1967 (ITA 1967) shall be imposed.
- 4) **Failure to pay the tax or balance of tax payable on or before the due date for submission:**
 - An increase in tax of 10% under subsection 103(3) of the ITA 1967 shall be imposed.
- 5) Guidelines for completing this form:
 - a) Refer to the Explanatory Notes before filling up this form.
 - b) Complete all relevant items in BLOCK LETTERS and use **black** ink pen.
- 6) Method of payment for tax or balance of tax payable:
 - a) **ByrHASiL** at the ByrHASiL Lembaga Hasil Dalam Negeri Malaysia (LHDNM) Portal, <https://byrhasil.hasil.gov.my/>.
 - Payment via FPX (*Financial Process Exchange*) at <https://byrhasil.hasil.gov.my/fpx.php>.
 - Payment via Visa, Mastercard & American Express credit cards at <https://byrhasil.hasil.gov.my/creditcard/>.
 - b) Appointed **banks** – Information is available at <https://www.hasil.gov.my>.
 - c) **Pos Malaysia Berhad** – Counter only.
If payment is made over the bank counter or Pos Malaysia counter, write down the **name, address, telephone number, income tax number, year of assessment, payment code '084'** and **instalment no. '99'** on the reverse side of the financial instrument. Check the receipt(s) / bank payment slip(s) before leaving the payment counter.
- 7) Pursuant to section 89 of the ITA 1967, a change of address must be notified to LHDNM within 3 months of the change. Notification can be made:
 - a) Online by using e-Kemaskini Personal Profile through MyTax. Please access via <https://mytax.hasil.gov.my>; or
 - b) Using Form CP600B (Change of Address Notification Form) which can be obtained at the LHDNM Official Portal, <https://www.hasil.gov.my>.
- 8) For further information, please contact Hasil Care Line:-
03-89111000 (Local) / 603-89111100 (Overseas)

FOR OFFICE USE

--	--

Date received 1

Date received 2



LEMBAGA HASIL DALAM NEGERI MALAYSIA
RETURN FORM OF AN INDIVIDUAL
(RESIDENT WHO DOES NOT CARRIES ON BUSINESS)
UNDER SECTION 77 OF THE INCOME TAX ACT 1967
 This form is prescribed under section 152 of the Income Tax Act 1967

Form **BE** YEAR OF ASSESSMENT **2021**
 CP4B - Pin. 2021

BASIC PARTICULARS				
1	Name (As per identification document)			
2	Income tax no.	3	Identification no.	
4	Current passport no.	5	Passport no. registered with LHDNM	

PART A: PARTICULARS OF INDIVIDUAL				
A1	Citizen	Use country code (Enter 'MY' if Malaysian citizen)	A2	Gender
A3	Date of birth	(dd/mm/yyyy)	A4	Status as at 31-12-2021
A5	Date of marriage / divorce / demise	(dd/mm/yyyy)		
A6	Type of assessment	1 = Joint in the name of husband 2 = Joint in the name of wife	3 = Separate 4 = Self whose spouse has no income, no source of income or has tax exempt income 5 = Self (Single / divorcee / widow / widower / deceased)	

PART B: COMPUTATION OF INCOME TAX					RM	Sen
B1	Statutory income from employment	B1a	Number of employment		B1	.00
B2	Statutory income from rents				B2	.00
B3	Statutory income from interest, discounts, royalties, premiums, pensions, annuities, other periodical payments and other gains or profits				B3	.00
B4	AGGREGATE INCOME (B1 + B2 + B3)				B4	.00
B5	LESS: Approved investment under angel investor tax incentive (Restricted to B4)				B5	.00
B6	TOTAL (B4 - B5) [Enter '0' if value is negative]				B6	.00
B7	LESS: Approved donations / gifts / contributions (Amount from E8)				B7	.00
B8	TOTAL INCOME (SELF) (B6 - B7) [Enter '0' if value is negative]				B8	.00
B9	TOTAL INCOME TRANSFERRED FROM HUSBAND / WIFE * FOR JOINT ASSESSMENT				B9	.00
	* Type of income transferred from HUSBAND / WIFE	<input type="checkbox"/>	1 = With business income 2 = Without business income			.00
B10	AGGREGATE OF TOTAL INCOME (B8 + B9)				B10	.00
B11	Total relief (Amount from F21)				B11	.00
B12	CHARGEABLE INCOME (B8 - B11) or (B10 - B11) [Enter '0' if value is negative]				B12	.00
B13	INCOME TAX COMPUTATION (Refer to the tax rate schedule provided at the LHDNM Official Portal, https://www.hasil.gov.my)				B13	.00
B13a	Tax on the first		.00		B13a	.
B13b	Tax on the balance		.00	At rate <input type="checkbox"/> %	B13b	.
B14	TOTAL INCOME TAX (B13a + B13b)				B14	.
B15	LESS: Total rebate	- Self <input type="checkbox"/> .00	- Husband / wife <input type="checkbox"/> .00			
	- Departure levy for umrah travel / religious travel for other religions (Restricted to 2 trips in a lifetime)	<input type="checkbox"/> .00	No. of trips <input type="checkbox"/>	- Zakat and fitrah <input type="checkbox"/>	B15	.
B16	TOTAL TAX CHARGED [B14 - B15] (Enter '0' if value is negative)				B16	.
B17	LESS: - Section 110 (others) <input type="checkbox"/> .		- Section 132 and 133 <input type="checkbox"/> .		B17	.
B18	TAX PAYABLE (B16 - B17)				B18	.
B19	OR: TAX REPAYABLE (B17 - B16)				B19	.
B20	Payment made for 2021 income - SELF and HUSBAND / WIFE for joint assessment					
	- Monthly Tax Deductions (MTD) <input type="checkbox"/> .		- Self installments / CP500 <input type="checkbox"/> .		B20	.
B21	Balance of tax payable (B18 - B20) / Tax paid in excess (B20 - B18)				B21	.

DECLARATION		
I	<input type="text"/>	Identification / passport no * (* Delete whichever is not relevant)

hereby declare that the information regarding the income and claim for deductions and reliefs given by me in this return form and in any document attached is true, correct and complete.

1 = This return form is made on my own behalf 2 = This return form is made on behalf of the individual in item 1
 3 = As an executor of the deceased person's estate (if A4 = 4) **

** This form is not a notification pursuant to subsection 74(3) of the ITA 1967. Please furnish Form CP57 (Notification of Taxpayer's Demise) which is available at the LHDNM Official Portal, <https://www.hasil.gov.my>.

Date (dd/mm/yyyy) Signature

PART C: PARTICULARS OF HUSBAND / WIFE				
C1	Name of husband / wife (As per identification document)			
C2	Identification no.			
C3	Date of birth	(dd/mm/yyyy)	C4	Passport no.

PART D: OTHER PARTICULARS			
D1 Telephone no.	Handphone no.	D2 E-mail	
D3 Employer's no. (complete item D4)	E	D4 Tax borne by employer	1 = Yes 2 = No
D5 Has financial account(s) at financial institution(s) outside Malaysia	1 = Yes 2 = No		
D6 Method of payment for tax refund	1 = Payment via bank account (Complete information in D7) 2 = Payment via DuitNow (Complete information in D8)		
D7 Information of bank account		D8 Information of DuitNow (As per registered with the bank)	
D7a Name of bank		D8a Identification type (self)	1 = Identification card 2 = Passport
D7b Bank account no.		D8b Passport no. (if D8a = 2)	
D9a Disposal of asset under the Real Property Gains Tax Act 1976 (If 'Yes', also complete item D9b)	1 = Yes 2 = No	D9b Disposal declared to LHDNM	1 = Yes 2 = No

PART E: DONATIONS / GIFTS / CONTRIBUTIONS			
E1 Gift of money to the Government / State Government / local authority			.00
E2a Gift of money to approved institutions / organisations / funds	.00	} Restricted to 10% of B9 E2	.00
E2b Gift of money for any sports activity approved by the Minister of Finance	.00		
E2c Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance	.00		
E2d Gift of money in the form of wakaf to religious authority / religious body / public university or gift of money in the form of endowment to public university	.00		
E3 Gift of artefacts / manuscripts / paintings to the Government or State Government			.00
E4 Gift of money for the provision of library facilities or to libraries		Restricted to 20,000	.00
E5 Gift of money or contribution in kind for the provision of facilities in public places for the benefit of disabled persons			.00
E6 Gift of money / cost / value of gift of medical equipment to any healthcare facility approved by the Ministry of Health		Restricted to 20,000	.00
E7 Gift of paintings to the National Art Gallery or any state art gallery			.00
E8 Total approved donations / gifts / contributions [E1 to E7] (Transfer this amount to B7)			.00

PART F: RELIEF			
F1 Individual and dependent relatives		9,000	.00
F2 Medical treatment, special needs and carer expenses for parents (Medical condition certified by medical practitioner)		Restricted to 8,000	.00
F3 Basic supporting equipment for disabled self, spouse, child or parent		Restricted to 6,000	.00
F4 Disabled individual		6,000	.00
F5 Education fees (Self):		} Restricted to 7,000	.00
(i) Other than a degree at masters or doctorate level – Course of study in law, accounting, islamic financing, technical, vocational, industrial, scientific or technology	.00		
(ii) Degree at masters or doctorate level – Any course of study	.00		
(iii) Course of study undertaken for the purpose of upskilling or self-enhancement (restricted to 1,000)	.00		
F6 Medical expenses on:		} Restricted to 8,000	.00
(i) Serious diseases for self, spouse or child	.00		
(ii) Fertility treatment for self or spouse	.00		
(iii) Vaccination for self, spouse and child (restricted to 1,000)	.00		
F7 Expenses (Restricted to 1,000) on:		} .00	
(i) Complete medical examination for self, spouse or child			
(ii) COVID-19 detection test including purchase of self-detection test kit for self, spouse or child			
F8 Lifestyle – Expenses for the use / benefit of self, spouse or child in respect of:		} Restricted to 2,500	.00
(i) Purchase or subscription of books / journals / magazines / newspapers / other similar publications (Not banned reading materials)			
(ii) Purchase of personal computer, smartphone or tablet (Not for business use)			
(iii) Purchase of sports equipment for sports activity defined under the Sports Development Act 1997 and payment of gym membership			
(iv) Payment of monthly bill for internet subscription (Under own name)			
F9a Lifestyle – Additional relief for the use / benefit of self, spouse or child in respect of:		} Restricted to 500	.00
(i) Purchase of sports equipment for any sports activity as defined under the Sports Development Act 1997			
(ii) Payment of rental or entrance fee to any sports facility			
(iii) Payment of registration fee for any sports competition where the organizer is approved and licensed by the Commissioner of Sports under the Sports Development Act 1997			
F9b Lifestyle – Purchase of personal computer, smartphone or tablet for own use / benefit or for spouse or child and not for business use		Restricted to 2,500	.00
F10 Purchase of breastfeeding equipment for own use for a child aged 2 years and below (Deduction allowed once in every 2 years of assessment)		Restricted to 1,000	.00
F11 Child care fees to a registered child care centre / kindergarten for a child aged 6 years and below		Restricted to 3,000	.00
F12 Net deposit in Skim Simpanan Pendidikan Nasional (Total deposit in 2021 minus total withdrawal in 2021)		Restricted to 8,000	.00
F13 Husband / wife / payment of alimony to former wife		Restricted to 4,000	.00
F14 Disabled husband / wife		5,000	.00

Name:

Income Tax No:

F15 Child	No.	100% Eligibility	No.	50% Eligibility		
F15a Child – Under the age of 18 years		X 2,000 =		X 1,000 =	F15a	.00
		X 2,000 =		X 1,000 =		
F15b Child – 18 years and above and studying		X 8,000 =		X 4,000 =	F15b	.00
		X 6,000 =		X 3,000 =		
F15c Child – Disabled child		X 14,000 =		X 7,000 =	F15c	.00

F16 Life insurance and EPF					} F16	.00
(a) Pensionable public servant category						
– Life insurance premium			.00	Restricted to 7,000		
OR						
(b) Other than pensionable public servant category						
(i) Life insurance premium	(Restricted to 3,000)		.00	} Restricted to 7,000		
(ii) Contribution to EPF / approved scheme	(Restricted to 4,000)		.00			

F17 Private retirement scheme and deferred annuity	Restricted to 3,000	.00	
F18 Education and medical insurance	Restricted to 3,000	.00	
F19 Contribution to the Social Security Organization (SOCSO)	Restricted to 250	.00	
F20 Domestic tourism expenses on:		} Restricted to 1,000	.00
(i) Payment of accommodation at the premises registered with the Commissioner of Tourism under the Tourism Industry Act 1992			
(ii) Payment of entrance fee to a tourist attraction			
(iii) Purchase of domestic tour package through a licensed travel agent registered with the Commissioner of Tourism under the Tourism Industry Act 1992			
F21 Total relief [F1 to F20] (Transfer this amount to B11)		.00	

PART G: INCENTIVE CLAIM

Refer to Explanatory Notes for the list of incentive claim code. Please use additional sheet separately in case of insufficient space.

G1 Claim Special Deduction(s) / Further Deduction(s) / Double Deduction(s) / Incentive(s) under paragraph 127(3)(b) of Income Tax Act 1967

	Claim Code	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward
i.					
ii.					

G2 Claim for incentive(s) under subsection 127(3A) of Income Tax Act 1967

	Incentive Approval No.	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward
i.					
ii.					

PART H: NON-EMPLOYMENT INCOME OF PRECEDING YEARS NOT DECLARED

	Type of Income	Year of Assessment	Amount (RM)
H1			.00
H2			.00

PART J: PARTICULARS OF TAX AGENT WHO COMPLETES THIS RETURN FORM

J1	Name of tax agent													
J2	Tax agent's approval no.			/				/						
J3	Name of firm													
J4	Firm's address													
	Postcode		City											
	State													
J5	Firm's income tax no.						J8	Tax agent's signature						
J6	Firm's telephone no.													
J7	Firm's e-mail						J9	Date of signature (dd/mm/yyyy)						