

COMPLETE THE FOLLOWING ITEMS

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

## FORM M 2021

### NON-RESIDENT INDIVIDUAL

**IMPORTANT REMINDER**

- 1) Due date to furnish this form and pay tax or balance of tax payable:
  - a) **30 April 2022** (Does not carry on any business); or
  - b) **30 June 2022** (Carries on business)
- 2) Submission through e-Filing (e-M) 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**

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Date received 1

Date received 2

**BASIC PARTICULARS**

1 Name (As per identification document)			
2 Income tax no.		3 Identification no.	
4 Current passport no.		5 Expiry date of current passport	(dd/mm/yyyy)
6 Passport no. registered with LHDNM		7 Date of birth	(dd/mm/yyyy)

**PART A: PARTICULARS OF INDIVIDUAL**

A1 Citizen	Use country code (Enter 'MY' if Malaysian citizen)	A2 Gender	1 = Male 2 = Female
A3 Status as at 31-12-2021	1 = Single 3 = Divorcee / widow / widower 2 = Married 4 = Deceased	A4 Date of marriage / divorce / demise	(dd/mm/yyyy)
A5 Record-keeping	1 = Yes 2 = No		
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 businesses	B1a Number of businesses		B1		.00
B2 Statutory income from partnerships	B2a Number of partnerships		B2		.00
B3 Aggregate statutory income from businesses ( B1 + B2 )			B3		.00
B4 LESS: Business losses brought forward (Restricted to B3)			B4		.00
B5 TOTAL ( B3 – B4 )			B5		.00
B6 Statutory income from employment * / director's fees	B6a Number of employment		B6		.00

\* If there is a claim for exemption of employment income under:

1 = Paragraph 21 Schedule 6

2 = Double Taxation Agreement between Malaysia and  (Use country code)

**State: Amount exempted**  **.00**

B7 Statutory income from rents			B7		.00
B8 Statutory income from discounts, premiums, pensions, annuities, other periodical payments, other gains or profits and additions pursuant to paragraph 43(1)(c)			B8		.00
B9 AGGREGATE INCOME ( B5 + B6 + B7 + B8 )			B9		.00
B10 LESS: Current year business losses (Restricted to B9)			B10		.00
B11 LESS: Qualifying prospecting expenditure – Schedule 4			B11		.00
B12 LESS: Approved donations / gifts / contributions (Amount from E8)			B12		.00
B13 TOTAL [ B9 – ( B10 to B12 ) ] (Enter '0' if value is negative)			B13		.00
B14 TAXABLE PIONEER INCOME			B14		.00
B15 Gross income subject to tax at other rates ( Please specify: <input type="text"/> )			B15		.00
B16 TOTAL INCOME (SELF) ( B13 + B14 + B15 )			B16		.00
B17 TOTAL INCOME TRANSFERRED FROM HUSBAND / WIFE * FOR JOINT ASSESSMENT			B17		.00

\* Type of income transferred from HUSBAND / WIFE  1 = With business income  
 2 = Without business income

B18 AGGREGATE OF TOTAL INCOME ( B16 + B17 )			B18		.00
B19 CHARGEABLE INCOME (From B16 or B18 whichever applies)			B19		.00

**B20 COMPUTATION OF TAX CHARGEABLE**

Division of Chargeable Income according to the rate applicable

			Tax rate (%)		Income Tax
B20a	.00		30	B20a	.
B20b	.00			B20b	.
B20c	.00			B20c	.

B21 TOTAL INCOME TAX ( B20a to B20c )			B21		.
B22 LESS: Section 110 (others) <input type="text"/>	.	Section 133 <input type="text"/>	.	B22	.
B23 TAX PAYABLE ( B21 – B22 )			B23		.
B24 OR: TAX REPAYABLE ( B22 – B21 )			B24		.
B25 Payment made for 2021 income – SELF and HUSBAND / WIFE for joint assessment					
- Monthly Tax Deductions (MTD) <input type="text"/>	.	- Self instalments / CP500 <input type="text"/>	.	B25	.
B26 Balance of tax payable ( B23 – B25 ) / Tax paid in excess ( B25 – B23 )			B26		.

▲ (Enter 'X' if tax paid in excess)

PART C: PARTICULARS OF HUSBAND / WIFE				
C1	Name of husband / wife (As per identification document)			
C2	Identification no.			
C3	Current passport no.	C4	Expiry date of current passport	(dd/mm/yyyy)
C5	Passport no. registered with LHDNM	C6	Date of birth	(dd/mm/yyyy)

PART D: OTHER PARTICULARS					
D1	Telephone no.	Handphone no.	D2	E-mail	
D3	Employer's no. (complete item D4)	<b>E</b>	D4	Tax borne by employer 1 = Yes 2 = No	
D5	Permanent address in country of origin of individual / executor of the deceased person's estate				
	Postcode		City		
	State & country				
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)	
D7c	Type of foreign currency requested				
D7d	SWIFT code				
D9a	Carries on e-Commerce (If 'Yes', also complete item D9b)		1 = Yes 2 = No	D9b	Website / social media address
D10	Has financial account(s) at financial institution(s) outside Malaysia		1 = Yes 2 = No		
D11a	Disposal of asset under the Real Property Gains Tax Act 1976 (If 'Yes', also complete item D11b)		1 = Yes 2 = No	D11b	Disposal declared to LHDNM 1 = Yes 2 = No

PART E: DONATIONS / GIFTS / CONTRIBUTIONS				
E1	Gift of money to the Government / State Government / local authority			<b>.00</b>
E2a	Gift of money to approved institutions / organisations / funds		<b>.00</b>	} Restricted to 10% of B9 E2
E2b	Gift of money for any sports activity approved by the Minister of Finance		<b>.00</b>	
E2c	Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance		<b>.00</b>	
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		<b>.00</b>	
E3	Gift of artefacts, manuscripts or paintings to the Government or State Government			<b>.00</b>
E4	Gift of money for the provision of library facilities or to libraries		Restricted to 20,000	<b>.00</b>
E5	Gift of money or contribution in kind for the provision of facilities in public places for the benefit of disabled persons			<b>.00</b>
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	<b>.00</b>
E7	Gift of paintings to the National Art Gallery or any state art gallery			<b>.00</b>
E8	Total approved donations / gifts / contributions [E1 to E7] (Transfer this amount to B12)			<b>.00</b>

### PART F: PARTICULARS OF BUSINESS INCOME

Enter the amount without sen.

F1 Summary of business and partnership losses subjected to restriction under subsection 44(5F) of the Income Tax Act 1967

LOSSES OF CURRENT YEAR OF ASSESSMENT			
(a)	(b)	(c)	(d)
Current Year Of Assessment Business And Partnership Losses	Amount Absorbed From Tax Exempt Income Of Pioneer Business	Amount Absorbed In The Current Year Of Assessment	Balance Carried Forward (d = a - b - c)

LOSSES OF PRIOR YEARS OF ASSESSMENT							
Year Of Assessment In Which Losses Are Incurred	(e) Original Amount Of Losses In The Year Of Assessment In Which Losses Are First Incurred	Unabsorbed Losses Position At The Beginning Of The Current Year Of Assessment			Losses Absorbed / Disregarded In The Current Year Of Assessment		(m) Balance Carried Forward (m = h - j - k)
		(f) Amount Absorbed From Tax Exempt Income Of Pioneer Business	(g) Amount Absorbed (Accumulated)	(h) Balance Unabsorbed (h = e - f - g)	(j) Amount Disregarded Under Subsection 44(5F)	(k) Amount Absorbed	
2018 and before							
2019							
2020							

F2	Business capital allowances carried forward		F3	Partnership capital allowances carried forward	
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Name: .....

Income Tax No.: .....

**PART G: NON-EMPLOYMENT INCOME OF PRECEDING YEARS NOT DECLARED**

	Type of Income	Year of Assessment	Amount (RM)
G1			.00
G2			.00

**PART H: INCENTIVE CLAIM**

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

H1 Claim for Special Deduction(s) / Further Deduction(s) / Double Deduction(s) / Incentive(s) under paragraph 127(3)(b) of the Income Tax Act 1967

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

H2 Claim for incentive(s) under subsection 127(3A) of the Income Tax Act 1967

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

**PART J: FINANCIAL PARTICULARS OF INDIVIDUAL (MAIN BUSINESS ONLY)**

J1	Name of business	
J2	Business code	
J2A	Type of business activity	

**BALANCE SHEET****TRADING, PROFIT AND LOSS ACCOUNT**

J3	Sales or turnover		.00
<b>LESS:</b>			
J4	Opening stock		.00
J5	Purchases and cost of production		.00
J6	Closing stock		.00
J7	Cost of sales ( J4 + J5 – J6 )		.00
J8	<b>GROSS PROFIT / LOSS ( J3 – J7 )</b>		.00
▲ (Enter 'X' if negative)			
<b>OTHER INCOME:</b>			
J9	Other business income		.00
J10	Dividends		.00
J11	Interest and discounts		.00
J12	Rents, royalties and premiums		.00
J13	Other income		.00
J14	<b>TOTAL ( J9 to J13 )</b>		.00
<b>EXPENSES:</b>			
J15	Loan interest		.00
J16	Salaries and wages		.00
J17	Rental / lease		.00
J18	Contracts and subcontracts		.00
J19	Commissions		.00
J20	Bad debts		.00
J21	Travelling and transport		.00
J22	Repairs and maintenance		.00
J23	Promotion and advertisement		.00
J24	Other expenses		.00
J25	<b>TOTAL EXPENDITURE ( J15 to J24 )</b>		.00
J26	<b>NET PROFIT / LOSS</b>		.00
▲ (Enter 'X' if negative)			
J27	Non-allowable expenses		.00

**FIXED ASSETS:**

J28	Land and buildings		.00
J29	Plant and machinery		.00
J30	Motor vehicles		.00
J31	Other fixed assets		.00
J32	<b>TOTAL FIXED ASSETS ( J28 to J31 )</b>		.00
J33	Investments		.00
<b>CURRENT ASSETS:</b>			
J34	Stock		.00
J35	Trade debtors		.00
J36	Sundry debtors		.00
J37	Cash in hand		.00
J38	Cash at bank		.00
▲ (Enter 'X' if negative)			
J39	Other current assets		.00
J40	<b>TOTAL CURRENT ASSETS ( J34 to J39 )</b>		.00
J41	<b>TOTAL ASSETS ( J32 + J33 + J40 )</b>		.00
<b>LIABILITIES:</b>			
J42	Loans and overdrafts		.00
J43	Trade creditors		.00
J44	Sundry creditors		.00
J45	<b>TOTAL LIABILITIES ( J42 to J44 )</b>		.00
<b>OWNER'S EQUITY:</b>			
J46	Capital account		.00
J47	Current account balance brought forward		.00
▲ (Enter 'X' if negative)			
J48	Current year profit / loss		.00
▲ (Enter 'X' if negative)			
J49	Drawings / advance (Net)		.00
▲ (Enter 'X' if negative)			
J50	Current account balance carried forward		.00
▲ (Enter 'X' if negative)			

Name: \_\_\_\_\_

Income Tax No.: \_\_\_\_\_

**DECLARATION**

I  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.

This return form is made:  1 = on my own behalf     2 = on behalf of the individual in item 1     3 = as an executor of the deceased person's estate (If A3 = 4) \*\*

\*\* This form is not a notification pursuant to subsection 74(3) of the Income Tax Act 1967.

Please furnish Form CP57 (Notification of Taxpayer's Demise) which is available at the LHDNM Official Portal, <https://www.hasil.gov.my>.

Signature:

Date:  (dd/mm/yyyy)

**PART K : PARTICULARS OF TAX AGENT WHO COMPLETES THIS RETURN FORM**

K1	Name of tax agent	<input type="text"/>													
K2	Tax agent's approval no.	<input type="text"/>	<input type="text"/>	/	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	/	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
K3	Name of firm	<input type="text"/>													
K4	Firm's address	<input type="text"/>													
		<input type="text"/>													
		<input type="text"/>													
		Postcode	<input type="text"/>	City	<input type="text"/>										
		State	<input type="text"/>												
K5	Firm's income tax no.	<input type="text"/>				K8	Tax agent's signature	<input type="text"/>							
K6	Firm's telephone no.	<input type="text"/>													
K7	Firm's e-mail	<input type="text"/>				K9	Date of signature (dd/mm/yyyy)	<input type="text"/>							