

# Chapter 2 - How to file your form BE?



# RETURN FORM FOR THE YEAR 2020

No.	File Type	Form Type	Category of Taxpayer	Due Date for Submission of RF according to the relevant Act	Grace Period for Submission of RF and Payment of Balance of Tax (if any)			
					Method and Grace Period	e-Filing	Via Postal Delivery	By Hand-Delivery
1.	SG	<ul style="list-style-type: none"><li>• BE</li><li>• e-BE</li></ul>	Resident Individuals Who Do NOT Carry On Business	30 April 2021	Method:	√	√	√
					Grace Period:	15 days	3 working days	None

# FORM BE (e-Filing)

1. Particular of individual

2. Other Particular

3. Income

4. Donation, Gift, contribution

5. Relief

6. Summary

# 1. Particulars of individual

Name			Identification no.	
Income tax no.			Passport no. registered with LHDNM	
Current passport no.				
Citizen	MALAYSIA		Gender	Female
Date of birth				
Status as at 31-12-2020	Married		Date of marriage	dd/mm/yyyy
Type of assessment	Separate			

Separate

— Please Select —

Joint in the name of husband

Joint in the name of wife

Separate

Self whose spouse has no income/no source of income/has tax exempt income

No.	Name of husband / wife	Identity type	Identification no.	Date of birth
1		New IC No.		

# Type Of Assessment For Married Couple

	Separate Assessment	Joint Assessment
Submission	Wife & husband <b>prepare their own</b> tax assessment	<b>Joint name</b> <b>either</b> under name of wife or husband
Tax Relief	Wife & Husband <b>entitled their own personal relief</b>  <b>Not entitled</b> for spouse / OKU spouse relief	<b>Personal Relief</b> can on be <b>claimed once</b>  <b>Entitled</b> for spouse / OKU spouse relief
Which method should you choose?	Husband & wife with high income	Spouse with low income

## 2 Other Particulars

### OTHER PARTICULARS

Handphone no. registered to LHDNM

info

Telephone no.

New handphone no.

info

MY ▼ 0123456789

e-Mail

Employer's no.

E 9112831710

Disposal of asset under the Real Property Gains Tax Act 1976

-- Please Select -- ▼

Yes / No

Disposal declared to LHDNM

-- Please Select -- ▼

Yes / No

Has financial account(s) at financial institution(s) outside Malaysia

-- Please Select -- ▼

Yes / No

Details of bank

Name of bank

info

PUBLIC BANK BERHAD ▼

Bank account no.

## 2 Other Particulars

### INCENTIVE CLAIM

Taxpayers are advised to refer to the relevant legal provision under the Income Tax Act 1967 (ITA 1967) and Government gazette to determine their eligibility prior to claiming any incentive listed in this [Appendix](#)

Bil.	Type of Incentive	Claim Code/ Incentive Approval No.	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward	
1	<input type="text" value="-- Please Select --"/>	<input type="text"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	 

**Leave it blank if don't have any incentive claim**

# Appendix D Form BE 2020 Explanatory Note

## 1. Incentives Under Paragraph 127(3)(b) Of The Income Tax Act 1967 and Other Exempted Income – Other Than Business

Code	Type of Incentive / Exempt income	Reference	Effective Period	Category Entitled to Claim
601	Prize moneys received by professional sportsman or sportswoman from participating in a sport tournament	P.U.(A) 428/1990	W.e.f YA 1990	Individual
602	Pension or gratuity to a Judge from among members of the public service	P.U.(A) 336/1993	W.e.f YA 1980	Individual
603	Gross Income of the driver of a racing car / motorcycle from competing in races of international standard held in Malaysia & Statutory income of a promoter of car / motorcycle races from the organisation races of international standard held in Malaysia	P.U.(A) 501/2000	W.e.f YA 1999	Individual
604	Income arising from source outside Malaysia and remitted into Malaysia for Malaysian citizen & his/her spouse who have been approved by the special committee of Ministry of Human Resource	P.U.(A) 67/2001	W.e.f 1.1.2001	Individual citizen
605	Employment with an operational headquarters company or a regional office	P.U.(A) 382/2003	W.e.f YA 2003	Individual non citizen
606	Productivity allowance or incentive allowance for pilot and cabin crew of Malaysia Airline System Berhad	P.U.(A) 230/2006	W.e.f YA 2005	Individual
607	Payment received from participating in the Malaysian Technical Co-operation Programme	P.U.(A) 18/2008	W.e.f YA 2007	Individual
608	Employment income with a regional distribution centre company or an international procurement centre company	P.U.(A) 101/2008	W.e.f YA 2008	Individual non citizen
609	Income as a director of a Labuan entity	P.U.(A) 419/2011	W.e.f YA 2011 - YA 2020	Individual non citizen

# Appendix D Form BE 2020 Explanatory Note

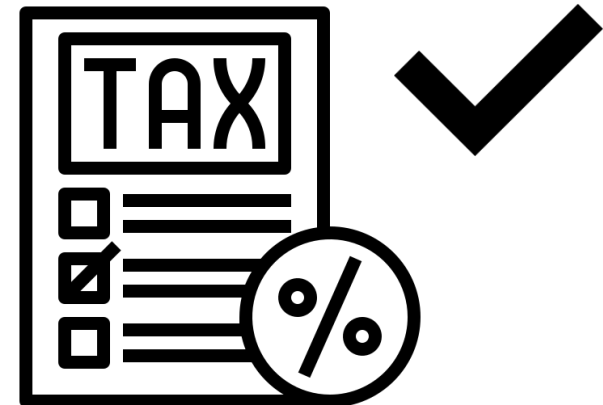
610	Exemption of 50% on gross income received by individual from exercising an employment in a managerial capacity with a Labuan entity	P.U.(A) 420/2011	W.e.f YA 2011 - YA 2020	Individual non citizen
611	Exemption of 50% on Gross housing allowance and gross Labuan Territory allowance received by that individual from exercising an employment in Labuan with a Labuan entity	P.U.(A) 421/2011	W.e.f YA 2011 - YA 2020	Individual citizen
612	Employment income for approved individual as a knowledge worker	P.U.(A) 344/2010	W.e.f YA 2010	Malaysian citizen or foreign citizen
613	Employment income for approved individual under the Returning Expert Programme	P.U.(A) 151/2012	W.e.f YA 2012	Resident individual citizen
614	Income derived from an employment with a treasury management centre	P.U.(A) 184/2012	W.e.f YA 2012	Individual non citizen
615	Gains or profits derived from employment with the ASEAN Infrastructure Fund Limited	P.U.(A) 447/2012	W.e.f 24.4.2012	Non resident individual
616	Profit from investing in investment account platform (IAP) by a Qualified person for 3 consecutive years of assessment	P.U.(A) 113/2016	Investment from 1.4.2016 - 31.3.2019	Individual
617	Income received from any religious institution or organization by a non-resident individual in Malaysia	P.U.(A) 137/2019	W.e.f 1.2.2019	Non resident individual
618	Income received by an employee in terms of an educational loan of Perbadanan (PTPTN) paid by the employer on behalf of the employee as a gift	P.U.(A) 414/2019 [Amendments to P.U.(A) 205/2019]	W.e.f YA 2019 - YA 2021	Individual
619	Employment income received by a qualified individual woman for continuing to work after a career break	P.U.(A) 30/2020 [Amendments to P.U.(A) 226/2019]	W.e.f YA 2018 - YA 2024	Individual
620	Withdrawal from a private retirement scheme before reaching the age of 55 and approved under the Capital Market and Services Act 2007	P.U.(A) 153/2020	YA 2020	Individual
621	Exemption of employees from payment of income tax under the Employment Retrenchment Program managed by the Social Security Organisation (SOCSSO) under the Economic Stimulus Package 2020	P.U.(A) 307/2020	YA 2020	Individual
622	Exemption of employees from payment of income tax on the value of benefit of smartphone, tablet or personal computer received from his employer limited to an amount not exceeding RM5,000.	P.U.(A) 30/2021	W.e.f YA 2020	Individual employee except: - Sole proprietor - Partner of a partnership - Employee which has control of the company

# INCOME



# WHAT TYPE OF INCOME IS TAXABLE?

Taxable income is restricted to income derived from Malaysia.





## TYPE OF TAXABLE INCOME UNDER ITA 1967 SECTION 4

Subject to this Act, the income upon which **tax** is chargeable under this Act is income in respect of :-

- a) Gains or profits from a **business**, for whatever period of time carried on;
- b) Gains or profits from an **employment**;
- c) Dividends, interest or discounts;
- d) **Rents**, royalties or premiums;
- e) Pensions, annuities or other periodical payments not falling under any of the foregoing paragraphs;
- f) **Gains or profits** not falling under any of the foregoing paragraphs



# 3 Income

STATUTORY INCOME AND TOTAL INCOME

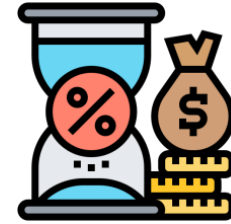
Statutory income from employment	<b>5. Employment income</b>	<a href="#">info</a>	<input type="text"/>	.00
Number of employment	<b>Number of employer</b>	<a href="#">info</a>	<input type="text"/>	
Statutory income from rents	<b>4. Rental income</b>		<input type="text"/>	.00
Statutory income from interest, discounts, royalties, premiums, pensions, annuities, other periodical payments and other gains or profits		<b>1,2,3. Interest/Dividend/Other income</b>	<input type="text"/>	.00
AGGREGATE INCOME			<input type="text"/>	.00
Approved investment under angel investor tax incentive		<a href="#">info</a>	<input type="text"/>	.00
TOTAL			<input type="text"/>	.00
<b>LESS</b> Approved donations / gifts / contributions	<b>Approved Donation</b>	<a href="#">Click to fill</a>	<input type="text"/>	.00
TOTAL INCOME (SELF)			<input type="text" value="0"/>	.00

Monthly Tax Deductions (MTD)	<b>PCB</b>	<input type="text"/>
Self installments / CP500	<b>You can find this information in the EA Form provided by your company.</b>	
Payment made for 2020 income - SELF and HUSBAND / WIFE for joint assessment		<input type="text"/>

# TYPE OF TAXABLE INCOME

## 1. Interest Income (*Form BE-Part B-B3*)

✓ Interest earned from Friendly loan



## 2. Dividend Income (*Form BE-Part B-B3*)

✓ Distribution of dividend by unit trust or trust



## 3. Other Income - ad-hoc receipts in Malaysia in relation to ad-hoc sales activities, income from part time (*Form BE-Part B-B3*)

# 3 Income

STATUTORY INCOME AND TOTAL INCOME

Statutory income from employment	<b>5. Employment income</b>	<a href="#">info</a>	<input type="text"/>	.00
Number of employment	<b>Number of employer</b>	<a href="#">info</a>	<input type="text"/>	
Statutory income from rents	<b>4. Rental income</b>		<input type="text"/>	.00
Statutory income from interest, discounts, royalties, premiums, pensions, annuities, other periodical payments and other gains or profits	<b>1,2,3. Interest/Dividend/Other income</b>		<input type="text"/>	.00
AGGREGATE INCOME			<input type="text"/>	.00
Approved investment under angel investor tax incentive		<a href="#">info</a>	<input type="text"/>	.00
TOTAL			<input type="text"/>	.00
<b>LESS</b> Approved donations / gifts / contributions	<b>Approved Donation</b>	<a href="#">Click to fill</a>	<input type="text"/>	.00
TOTAL INCOME (SELF)			<input type="text" value="0"/>	.00

Monthly Tax Deductions (MTD)	<b>PCB</b>	<input type="text"/>
Self installments / CP500	<b>You can find this information in the EA Form provided by your company.</b>	<input type="text"/>
Payment made for 2020 income - SELF and HUSBAND / WIFE for joint assessment		<input type="text"/>

## 4. Rental Income (*Form BE-Part B-B2*)

### Rental Income as **Non Business Source**

- Charged under **Para 4(d)** of ITA
- Rent out without providing maintenance services or support services comprehensively and actively
- **Gross Rental** is recognized when it has been received and will be treated as gross income for the period for which it is due and payable. S 27 of ITA (based on calendar year)
- **Advance Rental** is assessed in the year it received
- Deposit received is not subject to tax



	Para 4(d)	Para 4(a)
<b>Rental Income</b>	Non Business Sources	Business Sources
<b>Determination Rules</b>	Support & Maintenance Services <b>Not Provided</b> Actively & Comprehensive	Support & Maintenance Services <b>Provided</b> Actively & Comprehensive
<b>Commencement Of Rental Income</b>	The First Day When Property is <b>Rented Out</b> to a Tenant	The First Day When Property is <b>Ready to be Let Out</b>
<b>Rental Loss</b>	Deemed to be Permanent Loss	Carry Forward
<b>Deduction of Expenses</b>	Limited	Wider Scope

- PR No 4/2011- Income From Letting of Real Property

## 4. Deductible Expenses on Rental Income

Expenses directly incurred in relations to the letting of property are deductible:

- Assessment & Quit Rent
- Loan Interest
- Fire Insurance on the buildings
- Repairs
- Fee paid for rent collection or renewal
- Management fee



# 3 Income

STATUTORY INCOME AND TOTAL INCOME

Statutory income from employment

**5. Employment income**

info

.00

Number of employment

**Number of employer**

info

Statutory income from rents

**4. Rental income**

.00

Statutory income from interest, discounts, royalties, premiums, pensions, annuities, other periodical payments and other gains or profits

**1,2,3. Interest/Dividend/Other income**

.00

AGGREGATE INCOME

.00

Approved investment under angel investor tax incentive

info

.00

TOTAL

.00

LESS

Approved donations / gifts / contributions

**Approved Donation**

Click to fill

.00

TOTAL INCOME (SELF)

0 .00

Monthly Tax Deductions (MTD)

**PCB**

Self installments / CP500

**You can find this information in the EA Form provided by your company.**

Payment made for 2020 income - SELF and HUSBAND / WIFE for joint assessment

## 5. Employment Income (*Form BE-Part B-B1*)

- ✓ Employment income will be assessed on **RECEIPT BASIS** notwithstanding those income may relate to prior YAs.



(C.P.8A - Pin. 2017)

MALAYSIA  
**INCOME TAX**

**PRIVATE SECTOR Employee's  
Statement of Remuneration**

**EA**

Employee's Income Tax No. ....

Serial No. .... STATEMENT OF REMUNERATION FROM EMPLOYMENT

Employer's No. E ..... FOR THE YEAR ENDED 31 DECEMBER .....

LHDNM Branch .....

**B**

**EMPLOYMENT INCOME, BENEFITS AND LIVING ACCOMMODATION**

**(Excluding Tax Exempt Allowances/Perquisites/Gifts/Benefits)**

**RM**

1. (a) Gross salary, wages or leave pay (including overtime pay)	60,000.00
(b) Fees (including director fees), commission or bonus	5,850.00
(c) Gross tips, perquisites, awards/rewards or other allowances (Details of payment: ..... )	3,548.50
(d) Income Tax borne by the Employer in respect of his Employee	.....
(e) Employee Share Option Scheme (ESOS) benefit	.....
(f) Gratuity for the period from ..... to .....	.....
2. Details of arrears and others for preceding years paid in the current year	
Type of income (a) .....	.....
(b) .....	.....
3. Benefits in kind (Specify: Motor Vehicle ..... )	3,600.00
4. Value of living accommodation provided (Address: ..... )	.....
5. Refund from unapproved Provident/Pension Fund	.....
6. Compensation for loss of employment	.....

**C**

**PENSION AND OTHERS**

1. Pension
2. Annuities or other Periodical Payments

**TOTAL**

**72,998.50**

**Sample : Employment Income**

# 3 Income



STATUTORY INCOME AND TOTAL INCOME

Statutory income from employment	<b>5. Employment income</b>	<a href="#">info</a>	<input type="text"/>	.00
Number of employment	<b>Number of employer</b>	<a href="#">info</a>	<input type="text"/>	
Statutory income from rents	<b>4. Rental income</b>		<input type="text"/>	.00
Statutory income from interest, discounts, royalties, premiums, pensions, annuities, other periodical payments and other gains or profits	<b>1,2,3. Interest/Dividend/Other income</b>		<input type="text"/>	.00
AGGREGATE INCOME			<input type="text"/>	.00
Approved investment under angel investor tax incentive		<a href="#">info</a>	<input type="text"/>	.00
TOTAL			<input type="text"/>	.00
<b>LESS</b> Approved donations / gifts / contributions	<b>Approved Donation</b>	<a href="#">Click to fill</a>	<input type="text"/>	.00
TOTAL INCOME (SELF)			<input type="text" value="0"/>	.00

Monthly Tax Deductions (MTD)	<b>PCB</b>	<input type="text"/>
Self installments / CP500	<b>You can find this information in the EA Form provided by your company.</b>	<input type="text"/>
Payment made for 2020 income - SELF and HUSBAND / WIFE for joint assessment		<input type="text"/>

# 3 Income

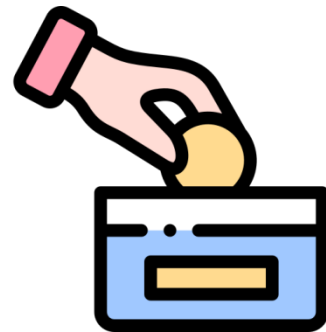
## NON-EMPLOYMENT INCOME OF PRECEDING YEARS NOT DECLARED

Bil.	Type of Income	Year of Assessment	Amount (RM)	
1	<input type="text" value="Type of Income"/>	<input type="text" value="Year of Assessment"/>	<input type="text" value="Amount (RM)"/> <input type="text" value=".00"/>	 

- If you have not declared any income for the previous years, you can declare it in this sub-section.

## 4. APPROVED DONATION

- Approved institution are charitable organization established to **relieve poverty, propagate education** and **religion**.



CASH DONATION



Approved charitable institution under  
S44(6) of ITA

- **INDIVIDUAL 10%** of aggregate income  
(Pursuant to the Finance Act 2019)

# Supported by

- a. Receipt with approved charitable institution's name
- b. Number of the charitable institution's status.

Example:

**TABUNG KEBAJIKAN DAN PENDIDIKAN YAYASAN TAIWAN BUDDHIST**  
**TZU CHI MALAYSIA**  
No. 359, Jalan Kepong, 52000 Kuala Lumpur, Malaysia

茲收到善心大德  
Received Fr. Messrs. [REDACTED]

Address A 77 JLN TEL [REDACTED] IANG

For the purpose of donation  
慈善(免稅)

	1/19 - 12/19	Total	RM
Sum RM		One Hundred Only	100.00

Receipt No. : ET1900069144  
Donor ID. : KL00358372  
Prepared by : YEOW LI FONG  
Date : 23/12/2019  
KL AND SEL / 叻KL00346556

Remarks  
靜思語 在人群中，要做个人间菩薩，忍一口气，不与人计较。  
Jing-si Aphorism Be a living Bodhisattva in serving others, with tolerance and without fuss.

Dikecualikan Cukai Pendapatan Di Bawah Subseksyen 44(6), Akta Cukai Pendapatan, 1967; No. Rujukan: LHDN 01/35/42/51/179-6.6086  
Tarikh Kuatkuasa: 15.02.2007 • No Warta Kerajaan: 40186 • Tarikh Warta Kerajaan: 12.11.2012

T.T Pengerusi/ Bendahari  
謹此銘謝 Thank You

**S 44(6) of ITA**

1. Donor's name
2. Identity card number
3. Complete mailing address

*Dikecualikan Cukai Pendapatan Di Bawah Subseksyen 44(6), Akta Cukai Pendapatan, 1967; No. Rujukan: LHDN 01/35/42/51/179-6.6086  
Tarikh Kuatkuasa: 15.02.2007 • No Warta Kerajaan: 40186 • Tarikh Warta Kerajaan: 12.11.2012*



# Our Services

## One Stop Business Advisory Hub

一站式企业咨询中心



**Tax Advisory & Planning**  
税务顾问及规划



**Business Advisory Service**  
商业管理及规划顾问



**Accounting & Bookkeeping Services**  
会计服务



**Entrepreneur Academy**  
企业商学院



**Company, Business & MOF Registration**  
公司, 商业及财政部许可证注册



**Corporate & Secretarial Advisory Services**  
公司秘书服务



**Audit & Assurance**  
审计



**Business Digitalization Services**  
企业数据化服务



**Estate Planning (Will & Trust)**  
遗产与信托规划



**Personal & Business Risk Management**  
个人及商业风险管理

*Perfect Biz Advisory Group*



# Contact us

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 **[hello@perfect-advisory.com](mailto:hello@perfect-advisory.com)**

 **[www.perfect-advisory.com](http://www.perfect-advisory.com)**



**CHOO CINDY**

大马资深特许会计师  
**Perfect Biz Advisory Group CEO**



PERFECT BIZ ADVISORY GROUP

Discover Potentials . Maximise Growth

*Thank You*



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