

## FAQ FORM BE

### PARTICULARS OF TAXPAYERS:

**Q1:** How should I fill up the Income Tax File Number in my Form BE?

**A1:** Enter the eleven (11) digit reference number.

**Example :** SG 01234567000 ( eleven digits ) without ' - ' and ' ( ) '.

**Q2:** Is it a requirement for me to enter the Passport number?

**A2:** Yes, if you have one.

### PART A : PARTICULARS OF INDIVIDUAL

**Q3:** How do I get the Country Code?

**A3:** The Country Code is available in the Form BE Guidebook or Form BE Explanatory Notes. The Guidebook and Explanatory Notes can be downloaded from the IRBM website at [www.hasil.gov.my](http://www.hasil.gov.my).

**e.g:** Malaysia Code MY

**Q4:** My status is single. What type of assessment should I fill in the item Assessment Type ( A5 ) in Form BE 2010?

**A4:** You are required to enter 5.

**Q5:** I am married and my wife is not working. What should I enter in the item Assessment Type ( A5 ) in Form BE 2010?

**A5:** You are required to enter 4.

**Q6:** I am married and my husband is not working. What should I enter in the item Assessment Type ( A5 ) in Form BE 2010?

**A6:** You are required to enter 4.

**Q7: My wife and I are working. What type of assessment should we enter in the item Assessment Type ( A5 ) in Form BE 2010?**

**A7: If you elect for separate assessment, enter '3' and enter '1' or '2' if you elect for combined assessment.**

**Q8: Can we elect for joint assessment, if either one of us is a disabled person?**

**A8: You can elect for joint assessment irrespective of whether you or your wife is a disabled person or not, provided both of you have total income to be aggregated.**

**Q9: What is a Public Ruling?**

**A9: The Public Ruling is issued for the purpose of providing guidance to the public and officers of the Inland Revenue Board. It sets out the interpretation of the Director General of Inland Revenue in respect of the particular tax law. The field in ( A6 ) has to be completed to show that each of the Public Ruling issued by the IRBM has been understood and complied. If the Public Ruling has been complied, enter '1' in the relevant field. If one or more Public Rulings are not complied with, please choose number '2'**

**You may view the Public Ruling at the website [www.hasil.gov.my](http://www.hasil.gov.my).**

**Q10: How should I update my residential address as there is no space / field to fill it in the Form BE 2010?**

**A10: The change in the residential address should be notified in writing to the Branch that maintains your tax file so that updating of the address can be done.**

**Q11: Whose telephone number should be entered in item A8?**

**A11: Your personal telephone number.**

**Q12: I ceased employment in November 2010 and presently working with a new employer. Which employer's number should I enter in the item Employer's Number ( A9 )?**

**A12: You should filled in with the present Employer's Number.**

**Q13:** How should I fill the Employer's Number ( A9 ) if I do not have a fixed employer?

**A13:** You are not required to fill in the Employer's Number.

**Q14:** Who is the Knowledge Workers in the column A9?

**A14:** Knowledge workers are those who are eligible:

(i) holds a bachelor's or master's degree in any professional or technical field from a college, university or institution recognized by the Government of Malaysia and has at least ten years of working experience in any of the eligible activities, or

(ii) holds a doctorate in any professional or technical field from a college, university or institution recognized by the Government of Malaysia and has at least five years work experience in any of the eligible activities, and has met such criteria as may be determined by the Minister.

## **PART B: PARTICULARS OF HUSBAND / WIFE**

**Q14:** My wife has never worked previously. Should I fill in the tax reference number under item B2?

**A14:** Leave it blank if no income tax file has been registered for your wife previously.

**Q15:** If I have two or more wives, how do I fill their details, as the space provided is only for one wife?

**A15:** List the details of the other wife / wives in a separate sheet as an attachment.

## **PART C: STATUTORY INCOME AND TOTAL INCOME**

**Q16:** How do I fill the field Employment (C1) as the salary, bonus, incentive, entertainment allowance and ESOS are listed in my salary statement?

**A16:** Enter the item C1 with your Statutory Income from Employment. To obtain the Statutory Income from Employment, please refer to the working sheet in HK-2 ( Computation of Statutory Income from Employment ) in the Form BE Guidebook . The Guidebook can be downloaded from the IRBM website at [www.hasil.gov.my](http://www.hasil.gov.my).

**Q17:** I am an engineer and have paid professional fee to the Association of Engineers. How may I deduct this professional fee from my employment income?

**A17:** You may deduct your professional fee from your gross employment income ( as shown in the EA ). Please refer to HK-2 ( Computation of Statutory Income from Employment ) in the Form BE Guidebook.

**Q18:** How can I fill the item Employment ( C1 ) which does not provide the column for cents as my income in the EA includes the value cents?

**A18:** You are required to fill the amount in Ringgit Malaysia only. Please refer to the example in the Form BE Explanatory Notes ( page 1 ).

**Example: Statutory Income from Employment** RM125,955.67  
**Enter in C1** RM125,955.

**Q19:** Where can I fill in the dividend income from the Malaysian Securities Commission / Unit Trust in the Form BE?

**A19:** Fill it in the item C2 . Please refer to HK-3 ( Tax deduction under Section 110 Dividends ) to list your dividen vouchers.

**Q20:** Do I have to submit the original dividend vouchers to the IRBM if I receive dividend income?

**A20:** No. You have to submit Working Sheet HK-3 together with your Form BE if you are entitled to a tax refund in item E15. You only need to submit the original dividend vouchers to the branch if requested.

**Q21: How do I compute and fill in my rental income?**

**A21: You can compute it as in HK-4 ( Particulars of Properties / Assets and Total Rental Income ) as in the Form BE Guidebook and transfer the net figure to Item C4 in the Form BE 2010.**

**Q22: Do I have to declare my pension income in Form BE?**

**A22: i. Retirement before the age of 55**

**If you retire before this age, your pension will be liable to tax until you reach the age of 55. Fill it in item C5 ( Pension, annuity and other periodical payments ).**

**ii. Retirement on reaching the age of 55**

**The pension received is not subject to tax. Please fill in the figure '0' in the item C5 ( Pension, annuity and other periodical payments ).**

**iii. Derivative pension**

**Derivative pension is not taxable, example, wife receiving pension (derivative ) on the death of her husband. Please fill in the figure '0' in the item C5 ( Pension, annuity and other periodical payments ).**

**Q23: How do I make a claim in the Form BE if I have made a donation to an approved body by the Government, example MAKNA?**

**A23: Please enter the amount donated in the item C8 (Gift or Money to the Government / Local Authority or to an approved institution or organisation)**

**Q24: If a wife elects for joint assessment but the Type of Assessment (A5) is assessed under the husband's name, where should the wife fill in her total income?**

**A24: She should complete her Form BE 2010 up to Total Income in C16 only and ensure that the form is signed before submission. Any previous years income ( if any ) which has not been declared should be entered in Part G.**

**In the husband's Form BE 2010, enter the wife's income in item C17. Indicate '1' if it is business income and '2' if it is non-business income. Total up C16 and C17 to obtain aggregate total income and put it in C18.**

**Q25:** If I ( husband ) elect for joint assessment but Type of Assessment (A5) is under my own name, how should I fill the total income for husband and wife?

**A25:** Enter your own total income up to C16. Then transfer your wife's total income to C17 and total up C16 and C17 to arrive at the aggregate total income in C18.

Your wife's Form BE should be completed up to Total Income in C16 and signed before transferring the income to C17 in husband's Form BE.

## **PART D: RELIEFS**

**Q26:** I am supporting my mother, father, brothers / sisters and others. How can I claim relief for individual and dependent relatives ( D1 )?

**A26:** The Income Tax Act 1967 has provided relief of RM9,000 for the above expenses as stated in item D1.

**Q27:** I have paid my mother's medical expenses but I did not keep the receipts. Can I make a claim for the cost of the medical expenses in item D2?

**A27:** All claims require supporting documents. Enter the claim in the item Medical Expenses for Parents ( D2 ) subject to a maximum of RM5,000 based on the supporting receipts.

**Q28:** I have paid the medical expenses of my mother-in-law. Can I make a claim for this?

**A28:** The medical expenses for your mother-in-law is not allowed.

**Q29:** How can I qualify to obtain relief for basic supporting equipment expenses ( D3 ) whereby I have purchased a dialysis machine for my wife's usage. Can I make a claim for it as a basic supporting equipment?

**A29:** Relief for basic supporting equipment is not allowed if she is not a disabled person registered with the Social Welfare Department.

**Q30:** I had an accident resulting in the loss of both legs and confirmed by the doctor to be disabled permanently. How can I qualify to claim as a disabled person in item D4?

**A30:** You are advised to forward your medical report to the Social Welfare Department for registration as a 'Disabled Person' and keep the 'Disabled Person Card' for reference by IRBM. Fill up the claim in D4 for RM6,000 to claim relief for the disabled individual.

**Q31:** I have taken a course of study in 'Master in Accountancy'. Am I eligible to claim relief of RM5,000 under the Education Fees for Approved Courses ( Self ) in Item D5?

**A31:** Yes, you are allowed to claim deduction up to a maximum of RM5,000 with effect from the Year of Assessment 2006 with supporting documents.

**Q32:** I have undergone a kidney transplant at a Singapore hospital. Can I claim deduction for the medical expenses on serious diseases in item D6?

**A32:** You are not eligible to claim it as the claim for the expenses must be evidenced by a receipt certified by a registered medical practitioner registered with the Malaysian Medical Council ( MMC ).

**Q33:** What do you mean by a complete medical examination in item D7 and how can I qualify for this relief?

**A33:** Complete medical examination would mean a full medical checkup as defined by the Malaysian Medical Council ( MMC ) incurred for yourself, spouse or child. This claim must be supported with receipt, subject to a maximum of RM500 and the claim is made under item D7. If you have made a claim in item D7 for RM500, then your claim in D6 will be restricted to the balance of RM4,500 only.

**Q34:** Can my wife and I claim relief for the purchases of books / magazines subject to a maximum of RM1,000 for each individual in item D8 if we elect for separate assessment?

**A34:** Each of you can claim deduction up to a maximum of RM1,000 with supporting receipts.

**Q35:** I had purchased a personal computer for RM 3,850 in August 2010. Can I claimed relief for purchased of computer in item D8A in my Form BE 2010?

**A35:** You can claimed this relief restricted to RM3,000. The claim is allowed once every 3 years.

**Q36:** I purchase a personal computer in Januari 2010 for RM 2,650. My wife also purchase a lap-top in September 2010 for RM 4,150. Can my wife and myself claim relief for purchase of computer in item D8A in our Form BE 2010 if we elect for separate assessment?

**A36:** You and your wife can claimed the relief restricted to RM 3,000. Refief allowed to you is RM 2,650 and your wife RM 3,000. This relief is allowed once every 3 years.

**Q37:** I have bought the computer components separately, that is monitor keyboard, mouse and others. Can I claim relief for purchase of computer in item D8A in our Form BE 2010?

**A37:** The claim for the relief of purchase of computer will only be allowed if the purchases which were done separately were meant for assembling a full set and the purchases were made in the same year.

**Q38:** I save RM 2,500 in Skim Simpanan Pendidikan Nasional (SSPN) in October 2010. But in November 2010 I withdraw RM 1,000. What is the relief allowed to me in item D8B in Form BE 2010?

**A38:** Relief allowed to you is RM 1,500 that is, ( RM2,500 – RM 1,000 ). Relief allowed is restricted to RM3,000 a year.

**Q39:** I am no longer staying together with my wife but we are not divorced. Can I claim wife's relief under item D9?

**A39:** You are not eligible to claim wife's relief if you are not staying together or in such circumstances that the separation is likely to be permanent. However, if you are temporarily separated because you are away working and are still husband and wife, you are eligible to claim the relief.

You are eligible to claim wife's relief of RM3,000 if you are staying together in that basis year. An additional relief of RM3,500 is allowed in Item D10 if your wife is a disabled person and has been issued the 'Disable Person Card'

**Q40:** If I ( husband ) is a resident of Malaysia but my wife is a non-resident, can I claim wife's relief in item D9?

**A40:** Yes you may.

**Q41:** I have two wives. My first wife derives income and elects for separate assessment. Can I claim relief for my second wife as she is still studying and has no income?

**A41:** You may claim relief of RM3,000 for your second wife.

**Q42:** Can I claim relief for alimony payments to a former wife who is residing overseas?

**A42:** Alimony payment qualifies for relief if it is made under Court Order irrespective of whether the former wife is a resident or not. Alimony payment made voluntarily would not qualify for relief. The relief allowable is subjected to a maximum of RM3,000 in D9.

**Q43:** How can a wife claim relief for husband in D9. As I have elected for joint assessment under my wife's name, how much relief can she claim for the husband?

**A43:** Your wife can claim a relief of RM3,000 for her husband who has no source of income / no total income or if the husband elects for joint assessment.

**Q44:** Is the child relief for those below the age of 18 years in item D11a restricted to a fixed number of children?

**A44:** There is no restriction on the number of children below 18 years of age and unmarried.

**Q45:** If my wife and I elect for separate assessment, what is the procedure for us to claim relief for our children?

**A45:** Where the husband and wife elects for separate assessment, either one can claim the deduction in respect of each child.

**Example:** If you have three children, and your wife wishes to claim child relief for two children, then you are entitled to claim child relief for one child only.

**Q46:** My child who is above 18 years of age is studying in a local university for his matriculation / A-Level. Can I claim RM4,000 in item D11b as relief for my child?

**A46: You are only allowed to claim RM1,000 as child relief.**

**Q47: My child is above 18 years of age and is studying full-time for his Diploma in a private college overseas. Can I claim relief for this child in item D11b?**

**A47: You are only eligible for a relief of RM1,000 for your child. However with effect from the Year of Assessment 2006, a relief of RM4,000 will be allowed if your child is studying at a recognised institution of higher learning abroad at degree level and above.**

**Q48: I have a step-child who is disabled and maintained by me. He has been issued a disabled person card by the Social Welfare Department. Can I claim relief for disable child in item D11c?**

**A48: A relief of RM5,000 is allowed.**

**Q49: How can I qualify to claim relief for Life Insurance and EPF ( D12 )? Can I claim relief for life insurance owned by my wife and her contribution to the Employee's Provident Fund ( EPF )?**

**A49: The expenses incurred by the wife is considered as incurred by the husband and claim for life insurance and EPF for you and your wife are restricted to RM6,000 ( if your wife elects for joint assessment ). However, if your wife does not have total income that can be aggregated with your total income, you can only claim relief for the life insurance owned by your wife only, contribution to the EPF by your wife would not be allowed relief.**

**Q50: I have bought a life insurance just a few months ago. Can I claim relief even though it is less than one year?**

**A50: Yes, it would be taken into account in the basis year the expense was incurred.**

**Q51: My insurance premium is paid out through the 'Auto Premium Loan' ( APL ). Can I claim relief for this?**

**A51: Not allowed.**

**Q52: Can I claim relief for the life insurance taken in my child's name?**

**A52: Not allowed.**

**Relief is only allowed for the insurance premium paid on the policy taken on the life of the individual, husband or wife.**

**Q53: Can I claim relief for the premium on an accident insurance policy?**

**A53: Not allowed.**

**Q54: Can I claim deduction for the Perkeso / SOCSO made by my employer monthly?**

**A54: Not allowed.**

**Q55: What is the maximum deduction allowed in Item D13 for the Education and Medical insurance if the husband and wife elect for joint assessment?**

**A55: If your wife and your income are aggregated under the joint assessment, you will be eligible for a maximum deduction of RM3,000.**

**Q56: Can I claim deduction for the insurance premium paid in my child's name. The policy is an education and medical insurance?**

**A56: You are allowed to claim deduction for the premium payment on the education or medical benefits for yourself, husband or wife and child.**

**Q56A: What is the total deduction of broadband subscription?**

**A56A: The deduction / exemption allowed is limited to RM 500 a year for broadband subscriptions that are registered in the name of the individual. Allowable starting in 2010, 2011 and 2012.**

**Q56B: Where is the deferred annuity can be obtained?**

**A56B: Deferred Annuity can be obtained at any insurance company offering the product.**

**Q56C: What type of annuity policies are eligible?**

**A56C: Annuity schemes are eligible for relief are retained annuity (deferred annuity)**

**Q56D: How the annuity payments?**

**A56D: Payment can be made either at once or in stages**

**Q56E: How to claim tax relief on purchase of Annuity?**

**A56E: If contributions are paid in one lump sum, permitted the release is limited to RM7, 000 (including the release of EPF and life insurance) is allowed only once. If contributions are paid in stages, allowed the release is limited to RM7, 000 (including the release of EPF and life insurance) each year (payments are made).**

**Q56F: I just bought life insurance a few months ago. Can I claim relief even though it is less than one year?**

**A56F: Yes. They are included in the base year for which such expenditures are made.**

**Q56G: Who do you mean by “Knowledge Worker”**

**A56G: Knowledge worker is a qualified person who-**

- (i) holds a degree or masters degree in any professional or technical field from a college, institution or university recognized by the Government of Malaysia and has at least ten years working experience in any of the qualified activity; or**
- (ii) holds a doctoral degree in any professional or technical field from a college, institution or university recognized by the Government of Malaysia and has at least five years working experience in any of the qualified activity, and has fulfilled any other criteria as may be determined by the Minister.**

**Q56H : Where can I get further explanations on knowledge workers in the Iskandar Regional Authority ?**

**A56H: Further details can be referred to the PU (A) 344/2010 on the IRB website.**

## **PART E: TAX PAYABLE**

**Q57:** How do I fill up the chargeable income in Item E1, if the total income is less than the total relief. What amount should I enter?

**A57:** Enter the figure '0' in Item E1.

**Q58:** How do I calculate my tax for the Year of Assessment 2010 based on the tax rate schedule provided for the income tax computation ( E2 )?

**A58:** The tax calculation is done as follows :-

Assuming your chargeable income for Year of Assessment 2010 is RM50,000 in E1. Please refer to the tax schedule which is available in the Form BE Explanatory Notes or in the Form BE Guidebook.

E2a : Tax on the first RM35,000 is	RM 1,525.00
E2b : Tax on the balance RM15,000 @ 12% is ( RM 50,000 – RM 35,000 = RM 15,000 )	RM 1,800.00
E3 : Total Income Tax is	RM 3,325.00

**Q59:** Do I qualify to claim the individual rebate ( E4 ) if my chargeable income is RM50,000?

**A59:** You are not eligible for it. The individual rebate is only allowed for those having chargeable income (E1) not exceeding RM35,000. Refer to Para 6A(2)(a) of the Income Tax Act 1967.

**Q60:** Can I get the wife's rebate in item E5 if she is not working?

**A60:** You are eligible for the wife's rebate if your chargeable income ( E1 ) does not exceed RM35,000 and relief for wife has been claimed.

**Q61:** Will I be able to get the tax rebate for husband if I elect for joint assessment?

**A61:** You would be allowed the tax rebate for husband if your chargeable income ( E1 ) does not exceed RM35,000 and relief for husband has been claimed.

**Q62:** My Chargeable Income ( E1 ) exceeds RM35,000 and my wife has no income / housewife. Can I claim the tax rebate for her?

**A62:** Not allowed as your chargeable income ( E1 ) has exceeded RM35,000.

**Q63:** How can I claim the rebate for zakat or fitrah ( E6 ). Can I claim the rebate for zakat paid in 2010 for Year of Assessment 2010?

**A63:** YES you are allowed to claim rebate for zakat.

**Q64:** Does zakat means savings zakat or property zakat?

**A64:** Zakat means all types of zakat made in a basis year.

**Q65:** How can I be eligible to claim rebate for the fees / levy in E7. Can I fill-up the item fees / levy if I employ a maid?

**A65:** Your maid herself has to fill-up this item (E7) if she is declaring her income in her Form BE. This rebate is given to the employment pass holder / visitor's pass ( temporary visitor ) or work pass holder according to any of the orders made under Section 6C of the Fees Act 1951. You are not allowed the rebate for the maid employed by you.

**Q66:** Am I required to calculate the dividend in order to arrive at the Section 110 deduction ( dividends ) in E10 of Form BE 2010?

**A66:** You can make the calculation in the worksheet HK-3 Form BE Guidebook or Form BE Explanatory Notes and enter the amount in E10 of the Form BE.

**Q67:** How can I claim Section 132 tax relief in item E12 of Form BE 2010?

**A67:** Section 132 refers to the tax relief in connection with the income from Malaysia which is being taxed in Malaysia and also outside Malaysia. Please refer to the Appendix F in the Form BE Guidebook for the list of countries which have agreements for the avoidance of double taxation with Malaysia. The calculation can be made in HK-8 of the Form BE Guidebook. Enter the amount in E12 of the Form BE.

**Q68:** What does Section 133 tax relief means and how can I claim relief for it under item E13 in Form BE 2010?

**A68:** Section 133 refers to relief given unilaterally for countries that did

not sign the avoidance of double taxation with Malaysia. The calculation is to be made in HK-9 Form BE Guidebook. Enter the amount in E13 of the Form BE.

## **PART F: SUMMARY OF TAX AND PAYMENTS**

**Q69:** How should the tax payable ( F1 ) be filled. Is it a requirement to fill this part if the tax payable is nil ( 0 ) or if it is less than RM25.00?

**A69:** Enter the tax payable amount irrespective if it is '0' or less than RM25.00. With effect from the Year of Assessment 2006, payment is required to be made even though the tax payable ( item E14 ) is less than RM25.00.

**Q70:** How can I check the amount of the Scheduler Monthly Deduction (PCB) which has been deducted from my salary remuneration?

**A70 :** The amount of the deduction ( PCB ) can be obtained from your salary statement ( EA / EC ).

**Q71:** I have elected for joint assessment with my wife. Where should I enter the monthly salary deduction ( PCB ) for my wife in my Form BE 2010?

**A71:** Your monthly salary deduction ( PCB ) should be totalled up with your wife's deductions and entered in item F2.

**Q72:** If there is a balance of tax payable ( F3 ) for the Year of Assessment 2010, when and where am I require to settle this outstanding tax balance?

**A72:** The payment for the balance of tax should be paid before the dateline for the submission of Form BE 2010 ( individual without business income ) that is, 30 April 2011. Payment can be made at the IRBM Payment Counter in Jalan Duta Kuala Lumpur, Wisma Hasil Kota Kinabalu, Wisma Hasil Kuching or at any CIMB or Public Bank Branches. The payment receipt or bank payment slip is not required to be sent to the Processing Centre, Pandah Indah together with Form BE. Please keep the payment receipt / bank payment slip for your record.

## **PART G: PRECEDING YEARS' INCOME NOT DECLARED**

**Q73:** In the year 2010 I have received arrears of bonus for the year 2006 of RM5,000. Do I have to declare this payment in the Form BE 2010?

**A73:** Yes, please enter the details of the arrears of the bonus in item G1.

## **PART H: PARTICULARS OF EXECUTOR OF THE DECEASED PERSON'S ESTATE**

**Q74:** My father passed away in June 2010. Whose particulars should be entered in the item Particulars of Executor of the Deceased Person's Estate?

**A74:** The particulars of the legal representative or the beneficiary who has been appointed as the executor of the estate.

## **DECLARATION**

**Q75:** I am helping my friend to complete his income tax form. Must I fill my name and sign in the space provided for signature?

**A75:** Yes, please enter your name and identity card number and choose '2' to indicate that the return form is filled up on behalf of your friend.

## **GENERAL QUESTIONS**

**Q76:** If I did not receive the Form BE 2010, where can I get it?

**A76:** You can obtain the Form BE 2010 from Processing Centre, Pandan Indah or any of the nearest IRBM Branch or you are encouraged to use our *e-Filing* facility for online submission. Please visit our IRBM website at [www.hasil.gov.my](http://www.hasil.gov.my) for further details on *e-Filing*.

**Q77:** I am now overseas and have not received the Form BE 2010. How can I obtain the form?

**A77:** Please ascertain your residence status. If you are :-

- i. Resident – obtain the Form BE 2010, and
- ii. Non-Resident – obtain the Form M 2010

You can request the IRBM to post the form to your overseas address. If you are using the Form BE 2010, you are encouraged to use our *e-Filing* facility for online submission. Please visit the IRBM website at [www.hasil.gov.my](http://www.hasil.gov.my) for further details on *e-Filing*.

**Q78:** Can I fill-up the Form BE 2010 by using the copy of the form or photocopy?

**A78:** You are not allowed to fill and submit the Form BE 2010 by using a copy of the form or its photocopy. If it is received by the IRBM, it will be considered as invalid and it will not be processed.

**Q79:** How can I obtain the English version of the Form BE Explanatory Notes?

**A79:** You can download it from the IRBM website at [www.hasil.gov.my](http://www.hasil.gov.my).

**Q80:** If I made mistakes in filling the Form BE, can I erase it by using the correction fluid?

**A80:** You are not allowed to use the correction fluid. However, you can cancel it by drawing a line across the mistake and writing again the correct details and making a brief initial on each correction made.

**Q81:** What is the difference between Form BE and Form B?

**A81:** Form BE – income under Section 4(b) - 4(f) of the Income Tax Act 1967 and is completed by an individual deriving income other than from a business source.

Form B – income under Section 4(a) - 4(f) of the Income Tax Act 1967 and is completed by an individual deriving income from a business ( sole proprietor ) source or partnership.

**Q82:** Can I declare my business income if I receive Form BE?

**A82:** You cannot declare your business income in the Form BE but you are required to use Form B which can be obtained from Processing Centre, Pandan Indah or any of the nearest IRBM Branch or you are encouraged to use our *e-Filing* facility for online submission. Please visit our website at [www.hasil.gov.my](http://www.hasil.gov.my) for further details on *e-Filing*.

**Q83: Can I declare my employment income in the Form B that I received?**

**A83: The Form B can be used to declare your employment income. However, you are encouraged to use the correct form, that is Form BE.**

**Q84: Can I send the Form BE to the nearest IRBM Branch other than the Processing Centre in Pandan Indah and obtain an acknowledgement of receipt on the photostat copy of the Form BE submitted?**

**A84: The Form BE if sent by the taxpayer himself will still be accepted by the Branch or at the counters opened by IRBM throughout the Taxpayers' Service Month. The receipt of the form at the specified places will entail a check on the form that is being submitted.**

**Q85: Can I check whether my income tax form has been correctly filled at any of the IRBM Branch before I send it to the Processing Centre in Pandan Indah?**

**A85: Yes, the service is provided throughout the Taxpayers' Service Month. You can also obtain the information regarding the Taxpayers' Service Month from our website at [www.hasil.gov.my](http://www.hasil.gov.my).**

**Q86: If I am a tax agent or a despatch clerk, can I send my client's tax return to any of the IRBM Branch?**

**A86: You are advised to send it directly to the Processing Centre, Pandan Indah, Kuala Lumpur.**

**Q87: Where should the Form BE be submitted?**

**A87: i) If the form is being sent by post :-**

**Please forward it to the address below :-**

**INLAND REVENUE BOARD MALAYSIA  
Processing Centre  
Aras 10-18, Menara C, Persiaran MPAJ  
Jalan Pandan Utama, Pandan Indah  
Karung Berkunci 11054  
50990 Kuala Lumpur.**

**ii) If you are handing it in by yourself, proceed to the 12th Floor at the above address for submission.**

**Q88:** Why are the income tax returns required to be sent to the Processing Centre in Pandan Indah only?

**A88:** This is for centralization of the processing under the Self Assessment System.

**Q89:** Why must I send the Form BE 2010 to the Processing Centre, Pandan Indah. Is it because my file has been transferred from the present branch in Jalan Duta to the Processing Centre, Pandan Indah?

**A89:** With effect from Year of Assessment 2004, IRBM has implemented the Self Assessment System. As such all tax returns will be processed centrally at the Processing Centre, Pandan Indah. However, other tax matters concerning the obtaining of clearance letter or appealing against assessment and payment will still be handled by the branch that maintains your file, that is Jalan Duta. For your information, your tax file was not transferred from the Jalan Duta Branch to the Processing Centre, Pandan Indah.

**Q90:** When is the dateline to submit Form BE 2010?

**A90:** The dateline to submit Form BE 2010 for cases without business income is 30 April 2011.

**Q91:** I have two sources of income, that is, employment and business. What form should I fill and when is the dateline to submit the form?

**A91:** You are required to fill the Form B and the dateline to submit is 30 June.

**Q92:** I received a Form BE and also a Form B for the same year of assessment under the same income tax reference. Which form should I fill. Would I be penalised if I did not fill both the forms?

**A92:** You are advised to fill the Form BE if you derive employment income and income other than business. If you are managing a business or partnership, you are required to fill the Form B. Please note that you are required to complete only one form.

**Q93:** I received two Forms BE 2010 for the same year of assessment bearing different income tax references. Which file reference number should I use?

**A93:** You are required to check by contacting the Branch that maintains your income tax file to ascertain the active file number before filling

and submitting the tax return. Please complete the tax return which is active and return the tax return that is not active with a letter informing that the income tax reference refers to is a duplicate file.

**Q94:** Why does my husband and I received Form BE 2010?

**A94:** With effect from the Year of Assessment 2004, each individual (including husband and wife) under the Self Assessment System is required to be responsible for their own taxation. As such, each individual is required to calculate and submit his / her own income tax return and make tax payments individually.

**Q95:** If I am retired and did not have any income but my wife is still working, can I close my income tax file?

**A95:** Your income tax file cannot be closed until your wife ceases to derive any income. In this case, your wife can make a claim for husband's relief of RM3,000. You can send both forms to the Processing Centre, Pandan Indah.

**Q96:** I received Form BE 2010 as I derived employment income before this. I start receiving partnership income from May 2010 and in October 2010, the status of the partnership was changed to sole-proprietorship but the business was dormant until now. How should I declare the income for the year of assessment 2010?

**A96:** You should fill the Form B 2010 as you derive business income. You are advised to obtain the Form B 2010 from the Processing Centre, Pandan Indah or the nearest IRBM Branch or you are encouraged to use our *e-Filing* facility for online submission. Please visit the IRBM website at [www.hasil.gov.my](http://www.hasil.gov.my) for further information on *e-Filing*.

**Q97:** I am a wife who received Form BE 2010. My income is from employment. My husband has not received return form and his income is from business. Will my husband receive Form B 2010?

**A97:** Your husband will receive Form B 2010. If he does not receive it, please obtain it from the Processing Centre, Pandan Indah or the nearest IRBM Branch or you are encouraged to use our *e-Filing* facility for online submission. Please visit the IRBM website at [www.hasil.gov.my](http://www.hasil.gov.my) for further information on *e-Filing*.

**Q98:** I am having an employment income and received a Form BE 2010, whereas my wife who is having business income received a Form B

**2010. When is the dateline to submit both forms if it is a joint assessment or if election is for separate assessment?**

**A98: If an election is made for Joint Assessment – Dateline for submission of Form BE 2010 is 30 April 2010, form B 2010 is June 2010 .**

**Q99: Am I required to fill the income tax return if I am no longer working and retired ( no income )?**

**A99: If you received an income tax return, you are required to fill the income tax return even though you are no longer working or retired and return it together with a letter informing of your situation for IRBM's necessary action.**

**Q100: I commenced business in November 2010. I was working in a bank previously. On ceasing employment in June 2010, I have obtained the tax clearance letter from the IRBM Branch which maintains my tax file. I have received the Form BE 2010. What action should I take?**

**A100: You are required to change the Form BE 2010 that you received to Form B. This is because you derived business and employment income in 2010. Please declare your income from all sources that you derived in 2010, even though the employment income has been taken into account during the issuance of the tax clearance letter. The tax that was charged then, was only a provisional one. The Form B 2010 is required to be submitted on or before 30 June 2010.**

**You can obtain the Form B 2010 from Processing Centre, Pandan Indah or any of the nearest IRBM Branch or you are encouraged to use the *e-Filing* facility for online submission. Please visit the IRBM website at [www.hasil.gov.my](http://www.hasil.gov.my) for further information on *e-Filing*.**

**Q101: I was married in 2010 and already have a 'femme sole' file. As such, am I ( wife ) required to fill the form that was received under the 'femme sole' reference number?**

**A101: You are required to fill the form that was received under the 'femme sole' file reference number and you will continue using this reference number permanently. You and your husband are required to state the details of your marriage in your respective Forms in item A4 and Part B (Particulars of Husband / Wife) in Form BE 2010.**

**Q102: I am a wife who was married in 2010 and has an income tax file**

number whereas my husband has none. Does my husband required to register a file?

**A102:** Your husband is required to visit the IRBM Branch nearest to his residential address to register a file for himself. You can continue using your present file number. You and your husband are required to state the details of your marriage in your respective Forms in item A4 and Part B (Particulars of Husband / Wife) in Form BE 2010.

**Q103:** I am a lady who was married in 2010. Can I elect to use the same income tax reference number as when I was single?

**A103:** You can continue using the same tax reference number when you were single even after you are married.

**Q104:** I was married in 2010 and commenced employment in August 2010. I have not declared my income. My husband received the Form BE 2010. Can I enter my income details in my husband's form?

**A104:** You need to register and obtain an income tax reference for yourself as you are required to fill the Form BE 2010 under your own reference number. Please visit the IRBM Branch nearest to your residential address to register a file. The Form BE 2010 for yourself can be obtained during the file registration or you are encouraged to use our *e-Filing* facility for online submission. Please visit the IRBM website at [www.hasil.gov.my](http://www.hasil.gov.my) for further information on *e-Filing*.

**Q105:** I have not registered a file. How can I declare my income and how should the payment be made. Do I have to wait until the file is registered?

**A105:** You are required to register an income tax file at the IRBM Branch nearest to your residential address. Please declare your income by using that income tax file reference. Payment can be made after the income tax return has been filed and calculation made.

**Q106:** I have only dividend income but my reference number is OG and I did not receive the income tax return. Can I visit the IRBM office and request for Form BE 2010 and should I enter the reference number as SG or OG?

**A106:** You can request for a Form BE 2010 and use the existing tax reference number, that is OG. With effect from Year of Assessment 2004, the file SG or OG does not determine the usage of Form BE or B. Those with business source will use the Form B and without business source will use the Form BE.

**Q107: A wife elects for joint assessment. She has only dividend income. Is she required to attach the original dividend vouchers together with her husband's Form BE. How about the Section 110 deduction for the wife under the Income Tax Act 1967?**

**A107: The original dividend vouchers are required to be attached to the husband's Form BE if it is a case of repayment. The husband is eligible to get the wife's Section 110 tax deduction under the Income Tax Act 1967. The wife's Form BE should be filled up to the Total Income ( C16 ) and signed.**

**Q108: For income that was received as "odd job", which item is required to be filled?**

**A108: The income from odd job is considered as a form of wages. The income can be declared under the employment category ( Form BE).**

**Whereas if the income from odd job is received from a vocation ( income no employer ), this income will have to be declared under the business category ( Form B )**

**Example 1: A painter is paid wages by a contractor. All tools and work procedures are prepared by the contractor. Wages are paid only when there is work. These wages are considered as employment income.**

**Example 2: An independent grass-cutter provides all the grass cutting tools himself. The payments received from this activity are wages from a vocation ( income – no employer ). This income is considered as a business income.**

**Q109: I have retired ( compulsory age of retirement ) at the age of 56 years. Am I required to state the pension received in my Form BE?**

**A109: Your pension is exempted from tax. Please indicate '0' in Item C5 ( Pensions, Annuities and Other Periodical Payments ).**

**Q110: With respect to the rental income, is it the net or gross rental income that has to be declared?**

**A110: The rental income that is required to be declared is the net amount.**

**Q111: How is the position of an employee who is a salesman receiving**

salary and commission from the employer where the expenses incurred would be reimbursed by the employer. Whether these have to be declared as income in BE or B?

**A111:** The expenses incurred by the salesman and paid back by the employer is considered as a reimbursement. The salary and commission are to be reported as employment income in Item C1 of Form BE and in C10 of Form B.

**Q112:** Is the income from Singapore remitted to Malaysia subject to tax in the Year of Assessment 2010?

**A112:** The income from Singapore remitted to Malaysia is exempted from tax with effect from the Year of Assessment 2004.

**Q113:** How can I declare the income that I brought in from outside the country as there is no space / column for declaration of the remitted income?

**A113:** With effect from 1 January 2004, the income that was remitted from outside Malaysia is exempted from tax. Please refer to Schedule 6 Paragraph 28 of the Income Tax Act 1967.

However, details of the remitted income should be recorded and kept by you but you are not required to report it.

**Q114:** I paid zakat. Am I required to forward the zakat receipt together when I submit the Form BE 2010?

**A114:** With effect from Year of Assessment 2004, documents are not required to be attached together when submitting the Form BE except for the original dividend vouchers involving repayment cases only. All documents are to be kept for checking if required for 7 years after the end of the year in which the form is furnished.

**Q115:** Can I make the Work Sheet ( Helaian Kerja ) using my own format?

**A115:** The Work Sheet in the Form BE Guidebook acts as a guide. You can use your own format.

**Q116:** For repayment case, I am not confident of forwarding the original dividend vouchers together with the Form BE by post. How can I act in this circumstances?

**A116:** The original dividend vouchers must be forwarded for repayment case. You are advised to submit the form direct to the Processing

Centre in Pandan Indah or send them by 'Registered Post' to ensure a safe receipt.

**Q117:** Can I only fill the individual's particulars and sign the Form BE 2010 without completing the rest of the items by attaching my income statement?

**A117:** With effect from Year of Assessment 2004, under the Self Assessment System you are required to fill the Form BE 2010 fully and compute your own income tax and make the full payment of the tax before 30 April 2010. You are not required to attach your salary statement. The document should be kept for audit purposes if required. The Form BE that is not filled fully will be considered as incomplete and returned as not a completed form. If it is returned as incomplete, the original date of receipt will be cancelled and the date of receipt of the form again ( second time ) will be taken into account. If the date of receipt for the second time is late, penalty under Section 112(3) Income Tax Act 1967 will be imposed.

**Q118:** I am working and have been out of the country for a period of several years and did not return to Malaysia. My mother has filled the form on my behalf and also signed the form. Will the form be accepted?

**A118:** The Form can be accepted. Your mother is required to make a declaration in the space 'Declaration' provided by filling her details and accepting responsibility for the form completed.

**Q119:** A tax agent requested permission be given to fill the Form BE on behalf of relatives, friends and brother / sister. Can this be allowed?

**A119:** It is allowed under the provision of the Act, that is, Section 88, Income Tax Act 1967. However, the person signing on their behalf should be aware of the responsibility that he / she undertakes.

**Q120:** What will be the result if I forgot to sign in the part 'Declaration' in the tax return and the return has been sent to the Processing Centre, Pandan Indah?

**A120:** The income tax form which was submitted will be considered as incomplete and returned to you. A late penalty will be imposed if it is received again after the dateline of submission of the form.

**Q121:** There is a genuine error in computing the tax payable and I only realised the mistake after the stipulated due date of the payment. What should I do to correct my mistake if :

- (i) Payment made is less than the tax payable.
- (ii) Payment made is more than the tax payable.

**A121: You are required to forward an appeal letter to the Branch that maintains your tax file. The Branch will take the following action :-**

**Case (i): Additional assessment will be raised and the tax due has to be paid within 30 days from the date of issuance of the additional assessment.**

**Case (ii): A Reduced Assessment will be issued and payment that has been overpaid will be refunded.**

**Q122: What should I do if I found that I have forgotten to declare a source of income in the Form BE that has been submitted?**

**A122: You are advised to forward an appeal letter to the Branch that maintains your tax file as soon as possible. If the IRBM authority has undertaken an audit and found that you have failed to declare the income from all sources in the Form BE, a penalty may be imposed as it is considered that an offence has been committed under the Income Tax Act 1967.**

**Q123: What action will IRBM takes if the income that was declared in the income tax return is less than the actual income?**

**A123: When the omitted income has been identified, an additional assessment will be raised and penalty under Section 113(2) Income Tax Act 1967 may be imposed.**

**Q124: Will I be penalised for submitting the income tax return after the dateline?**

**A124: Yes, you will be penalised under Section 112(3) Income Tax Act 1967.**

**Q125: Starting with the implementation of Self Assessment System, the Form J will not be issued. How can I know whether the tax that I compute is correct?**

**A125: The Branch's Desk Audit Division will undertake the task of auditing the income tax return that was received.**

**Q126: How can I obtain the Form J for the Year of Assessment 2010 if requested by the Bank or Immigration Department?**

**A126:** With effect from Year of Assessment 2004, Form J is no longer issued to you. The Form BE that has been submitted is considered as a notice of assessment. The Bank and Immigration Authorities have been informed of this. You are also advised to make photocopies of the Form BE before submitting it to IRBM.

**Q127:** Do I have to keep record for a period of 7 years as it is too long and there is no place to keep and difficult to do it?

**A127:** The requirement to keep records for 7 years is subjected to the provisions of the law in the Income Tax Act 1967. This is to confirm the accuracy of the declaration in the income tax return when checked by IRBM.

**Q128:** Can I request for instalment payment of the balance of tax payable for Year of Assessment 2010 after 30 April 2010 ( for source of income other than business )?

**A128:** You can forward your request for instalment payment on the balance of tax payable to the Branch where your income tax file is maintained. Nevertheless, an increase on the balance of the tax unpaid will be imposed under provisions of Section 103, Income Tax Act 1967 for any balance of tax outstanding after 30 April 2010.

**Q129:** How can payment be made for the tax?

**A129:** Payment can be made as follows:-

Counters of CIMB Bank Berhad ( CIMB ) or Public Bank Berhad ( PBB ) by using the bank payment slip;

CIMB and PBB internet banking;

e-Payment at IRBM website;

Payment Counters at Collection Branch in Jalan Duta Kuala Lumpur, Kuching or Kota Kinabalu direct or by mail;

Payment can be made by cash, cheque, bank draft and money order. Payment by cheque, bank draft and money order should be crossed. Cash should not be sent through post.

Official receipts will be issued to payments made at the payment counter or through the post. For payment at the bank, a copy of the payment slip should be retained as proof of payment.

**Q130: Can I make payment by cash at the Processing Centre in Pandan Indah?**

**A130: Not allowed. Payment must be made at any CIMB Bank, Public Bank or at the Collection Branch Counter in Jalan Duta Kuala Lumpur, Kota Kinabalu or Kuching.**

**Q131: What is the payment code for the balance of tax for employment case if payment is made at the bank?**

**A131: The tax payment code for the current Year of Assessment is 095 .**

**Q132: I have credit balance in my account from my 2006 assessment. Can I use this credit to pay my taxes for Year of Assessment 2010. Will I be penalised if I did not make payment for Year of Assessment 2010 as I still have credit in my account?**

**A132: You are allowed to use the credit on condition you have forwarded your request to the Branch that maintains your tax file before the dateline for the submission of Form BE 2010. You will not be penalised if the credit in the account is sufficient to settle the balance of the tax for the Year of Assessment 2010.**

**Q133: I have paid the tax before 30 April 2010. However, the Form BE 2010 was sent to the Processing Centre, Pandan Indah late. Will I be penalised again as I have already settled my tax?**

**A133: The penalty for late submission of the tax return will still be imposed under provisions of the Income Tax Act 1967.**

**Q134: What will be the penalty like if the tax is paid late?**

**A134: An increase of 10% tax will be imposed after the submission of the tax return and a further increase of 5% will be imposed on the outstanding tax after 60 days from the due date of submission of the tax return.**

**Q135: Can the tax return be sent earlier and the tax paid on another date?**

**A135: The tax return can be submitted earlier and the payment made later**

but before the stipulated dateline for the submission of the tax return. Example, for source of income other than business, payment must be made on or before 30 April .

**Q136:** I have bought a computer in 2006 and did not make a claim for the rebate in that basis year. Can I still claim the rebate for the purchase for the Year of Assessment 2010?

**A136:** You are not allowed to claim the rebate for the Year of Assessment 2010.

You are advised to forward an appeal letter together with the original receipt and invoice to the branch that maintains your tax file for a review of your tax for the Year of Assessment 2006.

**Prepared by :**

**Customer Service Centre  
Processing Department  
Inland Revenue Board Malaysia**

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