



**LEMBAGA HASIL DALAM NEGERI MALAYSIA**  
**RETURN FORM OF A INDIVIDUAL**  
**(RESIDENT WHO DOES NOT CARRY 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  
**2018**  
CP4B – Pin. 2018

COMPLETE THE FOLLOWING ITEMS

Name :

Identification / passport no.\* :   
 (\* Delete whichever is not relevant)

Income tax no. :

Correspondence address :

|          |  |      |  |
|----------|--|------|--|
|          |  |      |  |
| Postcode |  | Town |  |
| State    |  |      |  |

# FORM BE 2018

## RESIDENT INDIVIDUAL WHO DOES NOT CARRY ON BUSINESS

**IMPORTANT REMINDER**

- 1) Due date to furnish this form and pay the balance of tax payable: **30 April 2019**
- 2) **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.
- 3) **Failure to pay the tax or balance of tax payable:**
  - a) on or before the due date - An increase in tax of 10% under subsection 103(3) of ITA 1967 shall be imposed.
  - b) within 60 days from the due date - A further increase in tax of 5% under subsection 103(4) of ITA 1967 shall be imposed.
- 4) Please:
  - a) refer to the Explanatory Notes before filling up this form.
  - b) use Form B if carries on business.
  - c) complete all relevant items in BLOCK LETTERS and use **black** ink pen.
- 5) **METHOD OF PAYMENT**
  - a) Payment can be made via:
    - i) **ByrHASiL** at the Lembaga Hasil Dalam Negeri Malaysia (LHDNM) Official 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/>.
    - ii) Appointed **banks** – Information is available at <http://www.hasil.gov.my>.
    - iii) **LHDNM payment counters** at the Kuala Lumpur Payment Centre, Kota Kinabalu Branch and Kuching Branch or by **post**.
      - Use the Remittance Slip (CP501) which is available at <http://www.hasil.gov.my>.
      - If send by post, payment must be sent separately from the form. Payment by CASH must not be sent by post. Cheques, money orders and bank drafts must be crossed and made payable to the **Director General of Inland Revenue**.
    - iv) **Pos Malaysia Berhad** - Counter and Pos Online
  - b) 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.
- 6) Pursuant to section 89 of ITA 1967, a change of address must be furnished to LHDNM within 3 months of the change. Notification can be made via *e-Kemaskini* or by using Form CP600B (Change of Address Notification Form) which can be obtained at the LHDNM Official Portal, <http://www.hasil.gov.my>.
- 7) The use of e-Filing (e-BE) is encouraged. Please access via <https://ez.hasil.gov.my>.
- 8) For further information, please contact Hasil Care Line:-  
 Toll free line: 1-800-88-5436 (LHDN)    Calls from overseas: 603-77136666

**FOR OFFICE USE**

|  |  |
|--|--|
|  |  |
|--|--|

Date received 1

Date received 2



| 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 7% of B4 E2 |
| 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 |                             |
| E3                                        | Gift of artefacts, manuscripts or paintings                                                                                |     | .00                         |
| E4                                        | Gift of money for the provision of library facilities or to libraries                                                      |     | .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 or medical equipment to any healthcare facility approved by the Ministry of Health                           |     | .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 B5)                                   |     | .00                         |

| PART F: RELIEF |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                   |                     |
|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|---------------------|
| F1             | Individual and dependent relatives                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 9,000                                                             | .00                 |
| F2a            | Medical treatment, special needs and carer expenses for parents<br>(Medical condition certified by medical practitioner)                                                                                                                                                                                                                                                                                                                                                                                                 | .00                                                               | Restricted to 5,000 |
| OR             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                   |                     |
| F2b            | Parent:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                   | } F2                |
|                | Identification / passport no.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Eligible amount ÷ No. of individuals who claim = Amount claimable |                     |
|                | i. Mother                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 1,500 ÷ = .00                                                     |                     |
|                | ii. Father                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 1,500 ÷ = .00                                                     | Restricted to 3,000 |
| F3             | Basic supporting equipment for disabled self, spouse, child or parent                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                   | .00                 |
| F4             | Disabled individual                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 6,000                                                             | .00                 |
| F5             | Education fees (Self):<br>(i) Other than a degree at masters or doctorate level – Course of study in law, accounting, Islamic financing, technical, vocational, industrial, scientific or technology<br>(ii) Degree at masters or doctorate level - Any course of study                                                                                                                                                                                                                                                  |                                                                   | .00                 |
| F6             | Medical expenses on serious diseases for self, spouse or child                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                   | .00                 |
| F7             | Complete medical examination for self, spouse or child (Restricted to 500)                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                   | .00                 |
| F8             | Lifestyle – Expenses for the use / benefit of self, spouse or child in respect of:<br>(i) purchase of books / journals / magazines / printed newspapers / other similar publications (Not banned reading materials)<br>(ii) purchase of personal computer / smartphone or tablet (Not for business use)<br>(iii) purchase of sports equipment for sports activity defined under the Sports Development Act 1997 and payment of gym membership<br>(iv) payment of monthly bill for internet subscription (Under own name) |                                                                   | .00                 |
| F9             | Purchase of breastfeeding equipment for own use for a child aged 2 years and below<br>(Deduction allowed once in every 2 years of assessment)                                                                                                                                                                                                                                                                                                                                                                            |                                                                   | .00                 |
| F10            | Child care fees to a registered child care centre / kindergarten for a child aged 6 years and below                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                   | .00                 |
| F11            | Net deposit in <i>Skim Simpanan Pendidikan Nasional</i><br>(Total deposit in 2018 minus total withdrawal in 2018)                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                   | .00                 |
| F12            | Husband / Wife / Payment of alimony to former wife                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                   | .00                 |
| F13            | Disabled husband / wife                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 3,500                                                             | .00                 |
| F14            | Child                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | No. 100% Eligibility No. 50% Eligibility                          |                     |
| F14a           | Child - Under the age of 18 years                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | X 2,000 =                                                         | .00                 |
| F14b           | Child - 18 years & above and studying                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | X 8,000 =                                                         | .00                 |
| F14c           | Child - Disabled child                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | X 14,000 =                                                        | .00                 |
| F15            | Life insurance and EPF                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                   | .00                 |
| F16            | Private retirement scheme and deferred annuity                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                   | .00                 |
| F17            | Education and medical insurance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                   | .00                 |
| F18            | Contribution to the Social Security Organization (SOCSO)                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                   | .00                 |
| F19            | Total relief [ F1 to F18 ] (Transfer this amount to B9)                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                   | .00                 |

| PART G: NON-EMPLOYMENT INCOME OF PRECEDING YEARS NOT DECLARED |                |                    |             |
|---------------------------------------------------------------|----------------|--------------------|-------------|
|                                                               | Type of Income | Year of Assessment | Amount (RM) |
| G1                                                            |                |                    | .00         |
| G2                                                            |                |                    | .00         |

| PART H: PARTICULARS OF TAX AGENT WHO COMPLETES THIS RETURN FORM |                          |                  |  |
|-----------------------------------------------------------------|--------------------------|------------------|--|
| H1                                                              | Name of firm             | H2 Telephone no. |  |
|                                                                 |                          | H4 Signature     |  |
| H3                                                              | Tax agent's approval no. |                  |  |