



LEMBAGA HASIL DALAM NEGERI MALAYSIA
RETURN FORM OF AN 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

2019
CP4B – Amend. 2019

COMPLETE THE FOLLOWING ITEMS

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

FORM BE 2019

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 2020**
- 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 on or before the due date for submission:**
 - An increase in tax of 10% under subsection 103(3) 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 notified 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:-
Hotline: 03-89111000 / 603-89111100 (overseas)

FOR OFFICE USE

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Date received 1

Date received 2

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

PART A: PARTICULARS OF INDIVIDUAL			
A1	Citizen	Use country code (Enter 'MY' if Malaysian citizen)	A2 Gender
A3	Date of birth	(dd/mm/yyyy)	A4 Status as at 31-12-2019
A5	Date of marriage / divorce / demise	(dd/mm/yyyy)	
A6	Type of assessment	1 = Joint in the name of husband 3 = Separate 2 = Joint in the name of wife 4 = Self whose spouse has no income, no source of income or has tax exempt income 5 = Self (Single / divorcee / widow / widower / deceased)	
A7a	Entitled to claim incentive under section 127 (Indicate 'X')	1 = Paragraph 127(3)(b)	2 = Subsection 127(3A)
A7b	If A7a = 1 and / or 2, please specify:	No.	P.U. (A) No. / Approval No. of Incentive
		Amount of Exempt Income (RM)	
	i.		
	ii.		

PART B: COMPUTATION OF INCOME TAX				RM	Sen	
B1	Statutory income from employment	B1a	Number of employment	B1	.00	
B2	Statutory income from rents	B2		B2	.00	
B3	Statutory income from interest, discounts, royalties, premiums, pensions, annuities, other periodical payments and other gains or profits	B3		B3	.00	
B4	AGGREGATE INCOME (B1 + B2 + B3)	B4		B4	.00	
B5	LESS: Approved donations / gifts / contributions (Amount from E8)	B5		B5	.00	
B6	TOTAL INCOME (SELF) (B4 – B5) [Enter '0' if value is negative]	B6		B6	.00	
B7	TOTAL INCOME TRANSFERRED FROM HUSBAND / WIFE * FOR JOINT ASSESSMENT	B7		B7	.00	
	* Type of income transferred from HUSBAND / WIFE	1 = With business income 2 = Without business income				
B8	AGGREGATE OF TOTAL INCOME (B6 + B7)	B8		B8	.00	
B9	Total relief (Amount from F19)	B9		B9	.00	
B10	CHARGEABLE INCOME (B6 – B9) or (B8 – B9) [Enter '0' if value is negative]	B10		B10	.00	
B11	INCOME TAX COMPUTATION (Refer to the tax rate schedule provided at the LHDNM Official Portal, http://www.hasil.gov.my)					
B11a	Tax on the first	.00		B11a	.	
B11b	Tax on the balance	.00	At rate %	B11b	.	
B12	TOTAL INCOME TAX (B11a + B11b)	B12		B12	.	
B13	LESS: Total rebate - Self	.00	- Husband / wife	.00	B13	.
	- Departure levy for umrah travel / religious travel for other religions (Restricted to 2 trips in a lifetime)	.00	Number of trips	- Zakat and fitrah	.	
B14	TOTAL TAX CHARGED (B12 – B13) [Enter '0' if value is negative]	B14		B14	.	
B15	LESS: - Section 110 (others)	.	- Section 132 and 133	.	B15	.
B16	TAX PAYABLE (B14 – B15)	B16		B16	.	
B17	OR: TAX REPAYABLE (B15 – B14)	B17		B17	.	
B18	Instalments / Monthly Tax Deductions (MTD) paid for 2019 income – SELF and HUSBAND / WIFE for joint assessment	B18		B18	.	
B19	Balance of tax payable (B16 – B18) / Tax paid in excess (B18 – B16)	B19		B19	.	

▲ (Enter 'X' if tax paid in excess)

DECLARATION			
I		Identification / passport no.* (* Delete whichever is not relevant)	
hereby declare that the information regarding the income and claim for deductions and reliefs given by me in this return form and in any document attached is true, correct and complete.			
	1 = This return form is made on my own behalf 3 = As an executor of the deceased person's estate (if A4 = 4) **	2 = This return form is made on behalf of the individual in item 1	
	** This form is not a notification pursuant to subsection 74(3) of the ITA 1967. Please furnish Form CP57 (Notification of Taxpayer's Demise) which is available at the LHDNM Official Portal, http://www.hasil.gov.my .		Signature
Date	(dd/mm/yyyy)		

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

PART D: OTHER PARTICULARS			
D1	Telephone no.	Handphone no.	D2 e-Mail
D3	Name of bank *		D4 Bank account no.*

* NOTE: Enter the name of the bank and bank account no. for the purpose of electronic refund of income tax. Refund will be notified by e-Mail.

D5	Employer's no.	E	D6 Has financial account(s) at financial institution(s) outside Malaysia
D7a	Disposal of asset under the Real Property Gains Tax Act 1976 (If 'Yes', also complete item D7b)	1 = Yes 2 = No	D7b Disposal declared to LHDNM
			1 = Yes 2 = No

PART E: DONATIONS / GIFTS / CONTRIBUTIONS			
E1	Gift of money to the Government / State Government / local authority		.00
E2a	Gift of money to approved institutions / organisations / funds	.00	<div style="display: flex; align-items: center;"> <div style="font-size: 3em; margin-right: 10px;">}</div> <div> <i>Restricted to 7% of B4</i> </div> </div>
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	<i>Restricted to 20,000</i>	.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 cost of medical equipment to any healthcare facility approved by the Ministry of Health	<i>Restricted to 20,000</i>	.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] (<i>Transfer this amount to B5</i>)		.00

PART F: RELIEF																									
F1	Individual and dependent relatives	9,000	.00																						
F2a	Medical treatment, special needs and carer expenses for parents <i>(Medical condition certified by medical practitioner)</i>	.00	<i>Restricted to 5,000</i>																						
OR																									
F2b	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Parent:</th> <th>Identification / passport no.</th> <th>Eligible amount</th> <th>÷</th> <th>No. of individuals who claim</th> <th>=</th> <th>Amount claimable</th> </tr> </thead> <tbody> <tr> <td>i. Mother</td> <td></td> <td>1,500</td> <td>÷</td> <td></td> <td>=</td> <td style="text-align: right;">.00</td> </tr> <tr> <td>ii. Father</td> <td></td> <td>1,500</td> <td>÷</td> <td></td> <td>=</td> <td style="text-align: right;">.00</td> </tr> </tbody> </table>	Parent:	Identification / passport no.	Eligible amount	÷	No. of individuals who claim	=	Amount claimable	i. Mother		1,500	÷		=	.00	ii. Father		1,500	÷		=	.00	<div style="display: flex; align-items: center;"> <div style="font-size: 3em; margin-right: 10px;">}</div> <div> <i>Restricted to 1,500 for only one mother</i> <i>Restricted to 1,500 for only one father</i> </div> </div>	<div style="display: flex; align-items: center;"> <div style="font-size: 3em; margin-right: 10px;">}</div> <div> <i>Restricted to 3,000</i> </div> </div>	.00
Parent:	Identification / passport no.	Eligible amount	÷	No. of individuals who claim	=	Amount claimable																			
i. Mother		1,500	÷		=	.00																			
ii. Father		1,500	÷		=	.00																			
F3	Basic supporting equipment for disabled self, spouse, child or parent	<i>Restricted to 6,000</i>	.00																						
F4	Disabled individual	6,000	.00																						
F5	Education fees (Self): (i) Other than a degree at masters or doctorate level – Course of study in law, accounting, Islamic financing, technical, vocational, industrial, scientific or technology (ii) Degree at masters or doctorate level – Any course of study	<i>Restricted to 7,000</i>	.00																						
F6	Medical expenses on serious diseases for self, spouse or child	<i>Restricted to 6,000</i>	.00																						
F7	Complete medical examination for self, spouse or child (<i>Restricted to 500</i>)		.00																						
F8	Lifestyle – Expenses for the use / benefit of self, spouse or child in respect of: (i) purchase of books / journals / magazines / printed newspapers / other similar publications (Not banned reading materials) (ii) purchase of personal computer, smartphone or tablet (Not for business use) (iii) purchase of sports equipment for sports activity defined under the Sports Development Act 1997 and payment of gym membership (iv) payment of monthly bill for internet subscription (Under own name)	<i>Restricted to 2,500</i>	.00																						
F9	Purchase of breastfeeding equipment for own use for a child aged 2 years and below <i>(Deduction allowed once in every 2 years of assessment)</i>	<i>Restricted to 1,000</i>	.00																						
F10	Child care fees to a registered child care centre / kindergarten for a child aged 6 years and below	<i>Restricted to 1,000</i>	.00																						
F11	Net deposit in <i>Skim Simpanan Pendidikan Nasional</i> <i>(Total deposit in 2019 minus total withdrawal in 2019)</i>	<i>Restricted to 8,000</i>	.00																						
F12	Husband / Wife / Payment of alimony to former wife	<i>Restricted to 4,000</i>	.00																						
F13	Disabled husband / wife	3,500	.00																						
F14	Child	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>No.</th> <th>100% Eligibility</th> <th>No.</th> <th>50% Eligibility</th> </tr> </thead> <tbody> <tr> <td>F14a Child - Under the age of 18 years</td> <td>X 2,000 =</td> <td>X 1,000 =</td> <td></td> </tr> <tr> <td>F14b Child - 18 years & above and studying</td> <td>X 8,000 =</td> <td>X 4,000 =</td> <td></td> </tr> <tr> <td>F14c Child - Disabled child</td> <td>X 6,000 =</td> <td>X 3,000 =</td> <td></td> </tr> <tr> <td></td> <td>X 14,000 =</td> <td>X 7,000 =</td> <td></td> </tr> </tbody> </table>	No.	100% Eligibility	No.	50% Eligibility	F14a Child - Under the age of 18 years	X 2,000 =	X 1,000 =		F14b Child - 18 years & above and studying	X 8,000 =	X 4,000 =		F14c Child - Disabled child	X 6,000 =	X 3,000 =			X 14,000 =	X 7,000 =		.00		
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	X 14,000 =	X 7,000 =																							
F15	Life insurance and EPF (a) Pensionable public servant category – Life insurance premium OR (b) Other than pensionable public servant category (i) Life insurance premium (<i>Restricted to 3,000</i>) (ii) Contribution to EPF / approved scheme (<i>Restricted to 4,000</i>)	<div style="display: flex; align-items: center;"> <div style="font-size: 3em; margin-right: 10px;">}</div> <div> <i>Restricted to 7,000</i> <i>Restricted to 7,000</i> </div> </div>	.00																						
F16	Private retirement scheme and deferred annuity	<i>Restricted to 3,000</i>	.00																						
F17	Education and medical insurance	<i>Restricted to 3,000</i>	.00																						
F18	Contribution to the Social Security Organization (SOCSO)	<i>Restricted to 250</i>	.00																						
F19	Total relief [F1 to F18] (<i>Transfer this amount to B9</i>)		.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.		