



LEMBAGA HASIL DALAM NEGERI MALAYSIA
RETURN FORM OF AN INDIVIDUAL
(RESIDENT WHO DOES NOT CARRY 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

2020

CP4B – Pin. 2020

COMPLETE THE FOLLOWING ITEMS

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

FORM BE 2020

RESIDENT INDIVIDUAL WHO DOES NOT CARRY ON BUSINESS

IMPORTANT REMINDER

- 1) Due date to furnish this form and pay tax or balance of tax payable: **30 April 2021**
- 2) Submission through e-Filing (e-BE) can be made via <https://mytax.hasil.gov.my>.
- 3) **Failure to furnish a return on or before the due date for submission:**
 - Penalty under subsection 112(3) of the Income Tax Act 1967 (ITA 1967) shall be imposed.
- 4) **Failure to pay the tax or balance of tax payable on or before the due date for submission:**
 - An increase in tax of 10% under subsection 103(3) of the ITA 1967 shall be imposed.
- 5) Guidelines for completing this form:
 - a) Refer to the Explanatory Notes before filling up this form.
 - b) Complete all relevant items in BLOCK LETTERS and use **black** ink pen.
- 6) Method of payment for tax or balance of tax payable:
 - a) **ByrHASiL** at the ByrHASiL Lembaga Hasil Dalam Negeri Malaysia (LHDNM) Portal, <https://byrhasil.hasil.gov.my/>.
 - Payment via FPX (*Financial Process Exchange*) at <https://byrhasil.hasil.gov.my/fpx.php>.
 - Payment via Visa, Mastercard & American Express credit cards at <https://byrhasil.hasil.gov.my/creditcard/>.
 - b) Appointed **banks** – Information is available at <http://www.hasil.gov.my>.
 - c) **Pos Malaysia Berhad** – Counter only.If payment is made over the bank counter or Pos Malaysia counter, write down the **name, address, telephone number, income tax number, year of assessment, payment code '084'** and **instalment no. '99'** on the reverse side of the financial instrument. Check the receipt(s) / bank payment slip(s) before leaving the payment counter.
- 7) Pursuant to section 89 of the ITA 1967, a change of address must be notified to LHDNM within 3 months of the change. Notification can be made:
 - a) Online by using e-Kemaskini Personal Profile through MyTax. Please access via <https://mytax.hasil.gov.my/>; or
 - b) Using Form CP600B (Change of Address Notification Form) which can be obtained at the LHDNM Official Portal, <http://www.hasil.gov.my>.
- 8) For further information, please contact Hasil Care Line:-
03-89111000 (Local) / 603-89111100 (Overseas)

FOR OFFICE USE

Date received 1	Date received 2



LEMBAGA HASIL DALAM NEGERI MALAYSIA
RETURN FORM OF AN INDIVIDUAL
(RESIDENT WHO DOES NOT CARRIES ON BUSINESS)
UNDER SECTION 77 OF THE INCOME TAX ACT 1967
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Form
BE
 YEAR OF ASSESSMENT
2020
 CP4B – Pin. 2020

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)	1 = Male 2 = Female
A5	Date of marriage / divorce / demise	(dd/mm/yyyy)	A4 Status as at 31-12-2020
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)	

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		.00
B3	Statutory income from interest, discounts, royalties, premiums, pensions, annuities, other periodical payments and other gains or profits		B3		.00
B4	AGGREGATE INCOME (B1 + B2 + B3)		B4		.00
B5	LESS: Approved investment under angel investor tax incentive (Restricted to B4)		B5		.00
B6	TOTAL (B4 – B5) [Enter '0' if value is negative]		B6		.00
B7	LESS: Approved donations / gifts / contributions (Amount from E8)		B7		.00
B8	TOTAL INCOME (SELF) (B6 – B7) [Enter '0' if value is negative]		B8		.00
B9	TOTAL INCOME TRANSFERRED FROM HUSBAND / WIFE * FOR JOINT ASSESSMENT		B9		.00
	* Type of income transferred from HUSBAND / WIFE	1 = With business income 2 = Without business income			.00
B10	AGGREGATE OF TOTAL INCOME (B8 + B9)		B10		.00
B11	Total relief (Amount from F20)		B11		.00
B12	CHARGEABLE INCOME (B8 – B11) or (B10 – B11) [Enter '0' if value is negative]		B12		.00
B13	INCOME TAX COMPUTATION (Refer to the tax rate schedule provided at the LHDNM Official Portal, http://www.hasil.gov.my)		B13		.00
B13a	Tax on the first	.00	B13a		.
B13b	Tax on the balance	.00	At rate	%	B13b
B14	TOTAL INCOME TAX (B13a + B13b)		B14		.
B15	LESS: Total rebate	- Self .00 - Husband / wife .00			
	- Departure levy for umrah travel / religious travel for other religions (Restricted to 2 trips in a lifetime)	.00 No. of trips	- Zakat and fitrah	.	B15
B16	TOTAL TAX CHARGED [B14 – B15] (Enter '0' if value is negative)		B16		.
B17	LESS: - Section 110 (others)	.	- Section 132 and 133	.	B17
B18	TAX PAYABLE (B16 – B17)		B18		.
B19	OR: TAX REPAYABLE (B17 – B16)		B19		.
B20	Payment made for 2020 income – SELF and HUSBAND / WIFE for joint assessment				
	- Monthly Tax Deductions (MTD)	.	- Self installments / CP500	.	B20
B21	Balance of tax payable (B18 – B20) / Tax paid in excess (B20 – B18)		B21		.

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 2 = This return form is made on behalf of the individual in item 1
 3 = As an executor of the deceased person's estate (if A4 = 4) **

** 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>.

Date (dd/mm/yyyy)

Signature

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	Employer's no.	E		D4	Has financial account(s) at financial institution(s) outside Malaysia	1 = Yes 2 = No
D5 Details of bank (NOTE: Enter the name of the bank and bank account no. for the purpose of electronic income tax refund)						
D5a	Name of bank			D5b	Bank account no.	
D6a	Disposal of asset under the Real Property Gains Tax Act 1976 (If 'Yes', also complete item D6b)		1 = Yes 2 = No	D6b	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	Restricted to 10% 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		
E2d	Gift of money in the form of wakaf to religious authority / religious body / public university or gift of money in the form of endowment to public university			.00		.00
E3	Gift of artefacts, manuscripts or paintings to the Government or State Government					.00
E4	Gift of money for the provision of library facilities or to libraries				Restricted to 20,000	.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 / cost / value of gift of medical equipment to any healthcare facility approved by the Ministry of Health				Restricted to 20,000	.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 B7)					.00

PART F: RELIEF							
F1	Individual and dependent relatives					9,000	.00
F2a	Medical treatment, special needs and carer expenses for parents (Medical condition certified by medical practitioner)			.00	Restricted to 5,000	F2	.00
OR							
F2b	Parent:	Identification / passport no.	Eligible amount	No. of individuals who claim	=		
	i. Mother		1,500	÷	=	.00	Restricted to 1,500 for only one mother
	ii. Father		1,500	÷	=	.00	Restricted to 1,500 for only one father
							Restricted to 3,000
F3	Basic supporting equipment for disabled self, spouse, child or parent					Restricted to 6,000	.00
F4	Disabled individual					Restricted to 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					Restricted to 7,000	.00
F6a	Medical expenses on serious diseases for self, spouse or child			.00	Restricted to 6,000		.00
F6b	Medical expenses on fertility treatment for self or spouse			.00			
F7	Complete medical examination for self, spouse or child (Restricted to 500)			.00			
F8a	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)					Restricted to 2,500	.00
F8b	Lifestyle – Purchase of personal computer, smartphone or tablet for own use / benefit or for spouse or child and not for business use (Additional relief for purchases made within the period of 1 June 2020 until 31 December 2020)					Restricted to 2,500	.00
F9	Purchase of breastfeeding equipment for own use for a child aged 2 years and below (Deduction allowed once in every 2 years of assessment)					Restricted to 1,000	.00
F10	Child care fees to a registered child care centre / kindergarten for a child aged 6 years and below					Restricted to 3,000	.00
F11	Net deposit in Skim Simpanan Pendidikan Nasional (Total deposit in 2020 minus total withdrawal in 2020)					Restricted to 8,000	.00
F12	Husband / wife / payment of alimony to former wife					Restricted to 4,000	.00
F13	Disabled husband / wife					Restricted to 3,500	.00
F14	Child	No.	100% Eligibility	No.	50% Eligibility		
F14a	Child – Under the age of 18 years		X 2,000 =		X 1,000 =	F14a	.00
F14b	Child – 18 years and above and studying		X 2,000 =		X 1,000 =	F14b	.00
			X 8,000 =		X 4,000 =		
F14c	Child – Disabled child		X 6,000 =		X 3,000 =	F14c	.00
			X 14,000 =		X 7,000 =		

Name:

Income Tax No:

F15 Life insurance and EPF			
(a) Pensionable public servant category			} F15
- Life insurance premium	<input type="text"/>	.00 <i>Restricted to 7,000</i>	
OR			} F15
(b) Other than pensionable public servant category			
(i) Life insurance premium <i>(Restricted to 3,000)</i>	<input type="text"/>	.00 <i>Restricted to 7,000</i>	
(ii) Contribution to EPF / approved scheme <i>(Restricted to 4,000)</i>	<input type="text"/>	.00 <i>Restricted to 7,000</i>	
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 Payment for accommodation at premises registered with the Commissioner of Tourism and entrance fee to a tourist attraction <i>(Payment is made on or after 1 March 2020)</i>		<i>Restricted to 1,000</i>	.00
F20 Total relief [F1 to F19] <i>(Transfer this amount to B11)</i>			.00

PART G: INCENTIVE CLAIM

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

G1 Claim incentive(s) under paragraph 127(3)(b) of Income Tax Act 1967

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

G2 Claim for incentive(s) under subsection 127(3A) of Income Tax Act 1967

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

PART H: NON-EMPLOYMENT INCOME OF PRECEDING YEARS NOT DECLARED

Type of Income	Year of Assessment	Amount (RM)
H1		.00
H2		.00

PART J: PARTICULARS OF TAX AGENT WHO COMPLETES THIS RETURN FORM

J1 Name of firm		J2 Telephone no.	
		J4 Signature	
J3 Tax agent's approval no.			