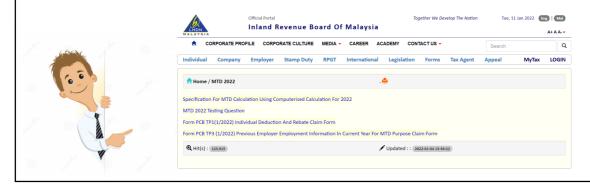




### Something About "Form TP 1"



- New versions of the TP 1 and TP 3 forms have been uploaded to the official website of the Inland Revenue Department for use in 2022.
- What is the purpose of these two forms and how do they differ? Today, let's take a closer look at the TP 1 form.



# Something About "Form TP 1"



- As we all know, being a tax resident in Malaysia, we are entitled to a number of tax benefits such as tax reliefs and rebates to reduce the amount of tax we pay in terms of personal income tax.
- In the past, even though an employer deducted a portion of an employee's salary each month under the Schedular Tax Deduction Scheme (STD) or 'Potongan Cukai Berjadual (PCB), the entire process of calculating STD took into consideration personal relief, marital status, the number of children, and employee provident funds only.
- In these cases, individual taxpayers make deductions for other tax deductions or rebates by filing their personal income tax returns during the annual tax filing season.

# Something About "Form TP 1"



- To address this issue and intending to simplify tax administration, the Government implemented a final tax policy in 2014, which means that the Schedular Tax Deduction [PCB] deducted from an employee's monthly salary by the employer will be aggregated to become the total tax paid by the employee in the relevant tax year.
- In complying with MTD as final tax, the employee has to complete and submit Form TP1 at least twice a year to claim a deduction of reliefs and rebates (for example, Zakat not through salary deduction).
- It is not necessary to provide receipts or supporting documents simultaneously as submitting the Form TP1 to the employer, as the employer does not need to carry out any checks.

# Something About "Form TP 1"



- The employer is only required to keep Form TP1 for a period of seven years following the year in which the claim was filed.
- A copy of Form TP1, as well as other receipts and documents related to deduction and rebate claims, must be retained by the employee for a period of seven years following the year in which the claim was submitted.
- Form TP1 must be submitted to IRBM upon request.

### Something About "Form TP 1"



- The above rules, coupled with the Inland Revenue's policy of introducing a final tax, suggest that MTD is no longer just an estimated tax on salary paid in advance. As an employee:
  - Do you know the circumstances in which you must use Form TP1?
  - When was the last time you double-checked the accuracy of your monthly tax deduction calculations?
  - What are the consequences for you as an employee if your company fails to deduct tax correctly from your salary?



# 关于 TP 1 表格



- 新版本的 TP 1 和 TP 3 表格已经上传到税务局的官方网站,供2022年使用。
- 这两种表格的用途是什么,它们有什么不同?今天,就让我们详细了解 TP 1 表格。
- 众所周知,身为马来西亚的税务居民,我们可以享受一些税收优惠,如税务减免和退税,以减少我们在个人所得税方面缴纳的税款。
- 以往,虽然雇主每个月都有从员工的薪金扣除部分的薪金预扣税,然而这整个计算薪金预扣税 [PCB] 的过程中,只考虑个人减免、婚姻、孩子以及雇员公积金而已。

01/11/2

What's New

## 关于 TP 1 表格



- 在这种情况下, 个人纳税人只能在每年的报税季节通过提交个人所得税报表 [即: Form BE], 从而对其他税务减免或退税进行扣除。
- 为了解决这个问题,并以简化税收管理为目的,政府在 2014 年针对薪金预扣税 [PCB] 实施了最终税政策,也就是说雇主从员工每个月薪水所扣除的薪金预扣税 [PCB],总结起来将被视为该员工在相关课税年度总共所缴付的税款。
- 在遵守薪金预扣税作为最终税的情况下, 雇员必须每年至少填写和提交两次TP1表格, 以作出税务减免和退税(例如, 不是通过工资扣除的天课税)的扣除申请。
- 在向雇主提交 TP1 表格的同时,没有必要提供收据或证明文件,因为雇主没有需要进行检查的责任。

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### 关于 TP 1 表格

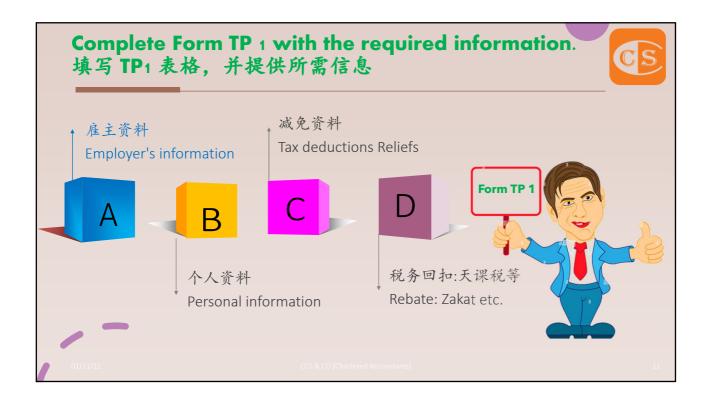


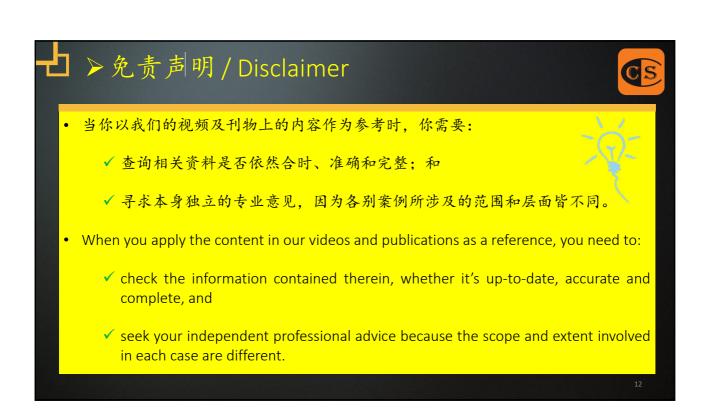
- 雇主只需将 TP1 表格从提交的年份起,保留7年时间。雇员必须将 TP1 表的副本以及其他与扣除和退税申请有关的收据和文件,从提交的年份起,保留7年时间。
- 在被要求下, 才需要把 TP1 表格提呈给税收局。
- 上述规则, 再加上税收局推行最终税的政策, 表明薪金预扣税 [PCB] 不再只是提前 预付的薪金估计税款。作为雇员:
  - 你是否知道在哪些情况下必须提交TP1表格?
  - · 你最后一次仔细检查你薪金预扣税 [PCB] 的准确性是什么时候?
  - 如果你的公司没有从你的工资中正确扣税, 作为雇员的你会有什么后果?

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What's New

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