

**APAKAH PENDAPATAN PERNIAGAAN PERSEORANGAN?
WHAT CONSTITUTES INDIVIDUAL BUSINESS INCOME?**

Pendapatan seseorang itu lazimnya dihasilkan dari perniagaan yang meliputi upah yang dibayar kerana khidmat atau bayaran kerana perdagangan dan profesion.

Business income includes income from a trade or profession and fees received from rendering services.

**CONTOH PENDAPATAN DARI BIDANG PERNIAGAAN
EXAMPLES OF BUSINESS INCOME**

- Penjualan barang-barang/bahan makanan
Sale of goods/cooked food
- Upah dari perkhidmatan/sub kontrak
Fees received from rendering services/ Subcontract
- Ejen komisen/peniaga saham/jualan langsung
Commission agent/remisier/direct selling
- Pertanian dan ternakan
Agriculture and animal rearing
- Penjaja
Hawker

**CONTOH PROFESION
EXAMPLES OF PROFESSIONS**

- Doktor, Peguam, Akauntan yang menjalankan perniagaan sendiri
Doctors, Lawyers, and Accountants in private practice

**APAKAH PENDAPATAN DARI PERNIAGAAN PERKONGSIAN?
WHAT CONSTITUTES PARTNERSHIP INCOME?**

Sekiranya jenis-jenis perniagaan di atas dijalankan secara perkongsian, **setiap ahli kongsi** utama dikehendaki melengkapkan **Borang Nyata P**, kecuali

bagi kes perkongsian suami isteri di mana Borang Nyata P/Fail Perkongsian tidak diperlukan. Dalam kes perkongsian suami isteri, pendapatan dan penyata akaun perkongsian perlu dilaporkan dalam fail individu sahaja.

*If the above businesses are carried out as a partnership, the **principal partner** is required to complete **Return Form P**, except in the case of a husband and wife partnership where Return Form P/Partnership file is not required. In the case of a husband and wife partnership, income and statement of accounts of partnership should only be declared in the individual file.*

Penyata akaun perkongsian mestilah dilampirkan bersama apabila **Borang Nyata P** dikembalikan kepada Lembaga Hasil Dalam Negeri.

A statement of the partnership accounts should be attached to the **Form P** when it is returned to the Inland Revenue Board.

Setiap ahli kongsi dikehendaki melaporkan semua bahagian pendapatan mereka dari perkongsian, nama dan nombor Rujukan Fail Perkongsian dalam **Borang Nyata B** masing-masing. Taksiran cukai akan dibuat ke atas setiap ahli kongsi berdasarkan kepada jumlah bahagian pendapatan perkongsian yang diterima oleh setiap ahli kongsi.

Each partner who receives income from the partnership is required to declare his estimated share of profits, name of the partnership and the Income Tax Reference Number of the Partnership in his **Return Form B**. Income Tax on the individual partners will be based on the share of partnership profits received.

Sila maklumkan kepada LHDN sekiranya perkongsian telah ditamatkan atau ditukar kepada perniagaan tunggal/Syarikat Sdn. Bhd. dengan menyertakan dokumen yang relevan.

Please notify the IRB if a partnership has ceased or is converted to a sole proprietor ship/Limited Company by submitting the relevant documents.

**KEWAJIPAN PEMBAYAR CUKAI SEKIRANYA MENJALANKAN PERNIAGAAN ATAU PROFESION SENDIRI
RESPONSIBILITY OF A TAXPAYER CARRYING OUT A BUSINESS OR A PROFESSION**

- Menyimpan rekod perniagaan dengan lengkap mengenai segala urusan jualan, belian, stok dan semua perbelanjaan perniagaan.
Keep complete records of all sales, purchases, stock and all other business expenses.
- Menyimpan semua resit, bil, penyata bank dan keratan cek bagi menyokong rekod-rekod di atas.
Retain receipts, bills, bank statements and cheque butts to support the above records.
- Dapatkan khidmat **ejen percukaian yang bertauliah** bagi membantu dalam penyediaan penyata akaun perniagaan untuk tujuan cukai pendapatan.
*To seek the services of an **approved tax agent** when preparing business accounts for purposes of filing tax returns.*
- Bagi pendapatan perniagaan seperti subkontraktor, analisa pendapatan subkontrak perlu dikemukakan.
For a business source like a subcontractor, an analysis of the subcontracts received has to be submitted.

POTONGAN PERBELANJAAN UNTUK PERNIAGAAN DEDUCTIBLE BUSINESS EXPENSES

Perbelanjaan yang dibuat dalam menghasilkan pendapatan perniagaan boleh diberikan potongan.
Expenses incurred in the production of business income are deductible.

Perbelanjaan untuk tujuan persendirian dan perbelanjaan modal dan perbelanjaan permulaan tidak layak untuk mendapatkan potongan.
Private, capital and initial expenditure do not qualify for deduction.

**CONTOH-CONTOH PERBELANJAAN YANG DIBENARKAN UNTUK POTONGAN:
EXAMPLES OF EXPENSES WHICH QUALIFY FOR DEDUCTION:**

- Upah/gaji pekerja
Wages and salaries for staff
- Caruman KWSP pekerja
EPF contribution for employees
- Sewa premis perniagaan
Rental paid on business premises
- Faedah atas pinjaman/overdraf bagi tujuan perniagaan
Interest paid towards bank loans/overdrafts used for business purposes
- Pembaikan-premis/kenderaan
Repairs on business premises/motor vehicles
- Insurans-kebakaran/kecurian
Insurance-fire/burglary
- Pengangkutan
Transportation
- Pembelian peralatan bagi keperluan pekerja yang hilang upaya
Purchase of equipment necessary to assist disabled employees
- Perbelanjaan lain yang bertujuan menghasilkan pendapatan perniagaan
Other expenses incurred in the production of business income.

**CONTOH PERBELANJAAN YANG TIDAK DIBENARKAN:
EXAMPLES OF EXPENSES WHICH DO NOT QUALIFY FOR DEDUCTION:**

- Perbelanjaan persendirian (Manfaat Kenderaan, kediaman, telefon dll).
Private/Domestic expenses (Vehicle, residential, telephone benefits etc).
- Modal/pembelian asset
Capital/purchase of asset
- Susut Nilai
Depreciation
- Keraian
Entertainment

ELAUN MODAL CAPITAL ALLOWANCES

Elaun modal boleh ditolak daripada pendapatan perniagaan sebagai gantian kepada tuntutan susutan. Kadar elaun adalah bergantung kepada jenis aset seperti yang telah ditetapkan.

Capital allowance can be deducted from business income as an alternative to depreciation. The rate of the allowances depends upon the type of asset as determined.

Pembayar cukai dikehendaki menuntut potongan elaun modal di ruangan yang disediakan dalam Borang Nyata B.

Taxpayers are required to claim for capital allowances in the relevant column provided in the Return Form B.

Butir-butir yang perlu dikemukakan beserta penyata akaun:

Details to be submitted together with the accounts:

- Pengiraan cukai pendapatan.
Tax Computation.
- Pengiraan dan jadual elaun modal.
Computation and Capital Allowance schedule.
- Salinan perjanjian sewa beli/sewa pajak (bagi aset yang dikenakan).
Copy of hire-purchase/leasing agreements.
- Jenis aset yang dibeli.
Type of assets purchased.

Elaun modal tidak diberi potongan bagi pembelian peralatan untuk pekerja yang hilang upaya jika potongan perbelanjaan telah dibenarkan.

*Equipment purchased for disabled employee will not qualify for Capital Allowances, if a prior deduction (**) had been given.*

*** (Sila lihat contoh perbelanjaan perniagaan yang boleh dibenarkan potongan).*

*** (Please refer to examples of expenses which qualify for deduction).*

KERUGIAN PERNIAGAAN BUSINESS LOSSES

Kerugian perniagaan tahun asas boleh ditolak dari pendapatan agregat dalam tahun semasa.

Losses from a business can be set off against the aggregate income from all sources received in the current year.

Jika kerugian ini tidak boleh ditolak sepenuhnya, ia boleh dibawa ke tahun hadapan. Peruntukan ini adalah daripada perniagaan sahaja.

If a loss cannot be fully offset, the unabsorbed amount may be carried forward. This allowance is only applicable to businesses.

Pembayar cukai masih dikehendaki untuk mengemukakan penyata akaun walaupun perniagaan mengalami kerugian.

Taxpayers are still required to submit the statement of accounts even though the business has suffered losses.

Alamat laman web/web-site address:
<http://www.hasilnet.org.my>

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**CUKAI
PENDAPATAN
PERSEORANGAN
(PERNIAGAAN)**

**INCOME TAX FOR INDIVIDUALS
(BUSINESS)**

Memberi Khidmat

**MESRA
MEMBANTU
MEMUASKAN**