

From: NO REPLY CONTACT CENTRE [mailto:noreply_contactcentre@hasil.gov.my]
Sent: Saturday, January 9, 2016 7:56 AM
To: MY Tax (MY - Kuala Lumpur) <mytax@deloitte.com>
Subject: Pengumuman : Pindaan Berkaitan Pelaksanaan Potongan Cukai Berjadual (PCB) 2016 CRM:0049000446587

Nama Majikan :
Nombor Majikan : **E**

Tuan/Puan,

Sukacita dimaklumkan Akta Kewangan 2015 (No. Akta 773) dan Kaedah-kaedah Cukai Pendapatan (Potongan Daripada Saraan)(Pindaan) 2015 [P.U. (A) 311/2015] telah diwartakan pada 29 Disember 2015.

Dengan itu, terdapat beberapa pindaan berkaitan dengan pelaksanaan (polisi) Potongan Cukai Bulanan (PCB) 2016 seperti berikut:

1. Kesalahan tidak mematuhi potongan PCB di bawah Kaedah 17.

Pindaan kaedah 17

Kaedah-Kaedah Cukai Pendapatan (Potongan Daripada Saraan) 1994 [P.U.(A) 507/1994], yang disebut "Kaedah-Kaedah ibu" dalam Kaedah-Kaedah ini dipinda dalam kaedah 17 dengan menggantikan perkataan "dua ribu ringgit" dengan perkataan "**dua puluh ribu ringgit**".

Dengan pindaan tersebut, had denda kesalahan meningkat kepada tidak melebihi dua puluh ribu ringgit kepada majikan yang tidak mematuhi potongan PCB (subkaedah 10(1) atau kaedah 13) di bawah kaedah 17.

2. Pindaan Jadual

2.1 Kaedah-Kaedah ibu dipinda dalam Jadual dengan menggantikan Jadual 1: Nilai P, M, R dan B dengan Jadual berikut:

Jadual 1 : Nilai P, M, R dan B

P (RM)	M (RM)	R (%)	B Kategori 1 & 3 (RM)	B Kategori 2 (RM)
5,001 - 20,000	5,000	1	- 400	- 800
20,001 - 35,000	20,000	5	-250	-650
35,001 - 50,000	35,000	10	900	900
50,001 - 70,000	50,000	16	2,400	2,400
70,001 - 100,000	70,000	21	5,600	5,600
100,001 - 250,000	100,000	24	11,900	11,900
250,001 - 400,000	250,000	24.5	47,900	47,900
400,001 - 600,000	400,000	25	84,650	84,650
600,001 - 1,000,000	600,000	26	134,650	134,650
Melebihi 1,000,000	1,000,000	28	238,650	238,650

Dengan pindaan tersebut, pengiraan PCB 2016 adalah merujuk kepada jadual 1 yang baharu dalam pengiraan berkomputer (sistem pembayaran gaji berkomputer atau yang dibangunkan oleh majikan).

2.2 “Penentuan amaun Potongan Cukai Bulanan bagi saraan tambahan tahun kebelakangan

dengan menggantikan perenggan 7 dengan perenggan yang berikut:

7. Amaun potongan cukai bulanan bagi saraan tambahan sebelum tahun 2016 yang diterima dalam tahun semasa hendaklah dikira mengikut kaedah dan Jadual Potongan Cukai Bulanan yang terpakai bagi tahun semasa ia diterima.”

Dengan pindaan tersebut, pengiraan PCB untuk semua saraan yang tertunggak (kerja lebih masa, komisen dan lain-lain) bagi tahun sebelumnya akan dikira berdasarkan bayaran tersebut diterima.

Sukacita dimaklumkan bahawa Garis Panduan PCB, Borang TP1 , Borang TP3 dan Jadual PCB bagi tahun 2016 telah disediakan dan dimuat naik dalam Portal Rasmi Lembaga Hasil Dalam Negeri Malaysia.

Maklumat berkaitan dengan pelaksanaan PCB 2015 boleh merujuk kepada Garis Panduan [Kaedah-kaedah Cukai Pendapatan \(Potongan Daripada Saraan\) Pindaan 2015.](#)

Maklumat lanjut/terkini berkaitan PCB 2015 boleh diperolehi dengan melayari laman web Hasil di alamat www.hasil.gov.my > Majikan > Potongan Cukai Bulanan atau *link* <http://www.hasil.gov.my/goindex.php?kump=5&skum=3&posi=1&unit=5100&sequ=6>.

Terima kasih.

Pusat Khidmat Pelanggan
Jabatan Khidmat Korporat
Lembaga Hasil Dalam Negeri Malaysia

Employer Name :
Employer's Number : E

Dear Sirs,

We are gladly to inform you that Finance Act 2015 (Act No. 773) and Income Tax (Deduction From Remuneration) (Amendment) Rules 2015 (P.U.(A) 311/2015) has been gazetted on 29 December 2015.

There are few statutory changes related to implementation (policy) of Monthly Tax Deduction (MTD) 2015 as below:

1. Offence under Rule 17, fails to comply MTD deduction

Amendment of rule 17

The Income Tax (Deduction from Remuneration) Rules 1994 [*P.U.(A) 507/1994*], which in these Rules are referred to as the "principal Rules", are amended in rule 17 by substituting for the words "two thousand ringgit" the words "twenty thousand ringgit".

Employers who fails to comply with MTD calculation (sub rule 10(1) or rule 13) shall be guilty of an offence and be liable to a fine not exceeding twenty thousand.

2. Amendment of Schedule

2.1 The principal Rules are amended in Schedule by substituting for Table 1: Value of P, M, R and B the following table:

Table 1 : Value of P, M, R and B

P (RM)	M (RM)	R (%)	B Category 1 & 3 (RM)	B Category 2 (RM)
5,001 - 20,000	5,000	1	- 400	- 800
20,001 - 35,000	20,000	5	-250	-650
35,001 - 50,000	35,000	10	900	900
50,001 - 70,000	50,000	16	2,400	2,400
70,001 - 100,000	70,000	21	5,600	5,600
100,001 - 250,000	100,000	24	11,900	11,900
250,001 - 400,000	250,000	24.5	47,900	47,900
400,001 - 600,000	400,000	25	84,650	84,650
600,001 - 1,000,000	600,000	26	134,650	134,650
Melebihi 1,000,000	1,000,000	28	238,650	238,650

With effect from year 2016, the Table 1 was substituted in MTD computerized calculation method (Payroll system/ developed by employer).

2.2 “Determination of amount of Monthly Tax Deduction for additional remuneration of previous years

by substituting for paragraph 7 the following paragraph:

7. The amount of monthly tax deduction of additional remuneration before the year 2016 which is received in the current year shall be calculated in accordance with the method and Table of Monthly Tax Deduction applicable for the year it is received.”.

All prior years’ arrears for remuneration (overtime, commission and etc.) shall be calculated in the year of the payment received.

Please refer to [Income Tax \(Deduction From Remuneration\) \(Amendment\) Rules 2015](#) guideline for detail implementation of 2016 MTD.

For more and detail information, please log in to www.hasil.gov.my > employer > Monthly Tax Deduction or link

<http://www.hasil.gov.my/goindex.php?kump=5&skum=3&posi=1&unit=5100&sequ=6>.

Thank you.

Customer Service Center
Corporate Services Department
Inland Revenue Board of Malaysia