



Introduction to the Malaysian Income Tax Reporting System (MITRS)

The Malaysian Income Tax Reporting System (MITRS) is an online platform designed to assist taxpayers in submitting specified information and documents for determining chargeable income and tax payable. The system is expected to be accessible to taxpayers starting from April 1, 2025.

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MITRS

Why is MITRS being implemented?

Section 82B of the Income Tax Act 1967 (ITA 1967) mandates that taxpayers who have submitted a Return Form under sections 77 or 77A of the ITA 1967 must provide specified information and documents electronically to the Director General of Inland Revenue (DGIR) for the purpose of determining chargeable income and tax payable.

When will MITRS be implemented?

The implementation of MITRS will occur in stages, beginning with taxpayers in the Company (C) and Limited Liability Partnership (PT) categories, starting from the year of assessment 2025.

What documents need to be submitted?

The specified documents that need to be submitted through MITRS are as follows:

- ❖ Audited financial statements or management accounts (if audit exemptions are granted under any written law);
- ❖ Tax calculation;
- ❖ The complete schedule of Capital Allowance under Schedule 3 of the ITA 1967 that is claimed; and
- ❖ Complete calculation of claimed incentives (if applicable)

When is the due date for submitting specified documents through MITRS?

The specified documents must be submitted within 30 days after the due date for submission of the Return Form.

Who can access to MITRS?

MITRS can be accessed using the Director, Director Representative and Tax Agent (TAeF) roles.

What are the penalties for non-compliance?

Failure to comply to section 82B of the ITA 1967 is an offence under Section 120(1)(d) of the ITA 1967 and shall on conviction, be liable to a fine of not less than two hundred ringgit and not more than twenty thousand ringgit or imprisonment for a term not exceeding six months or both.

For guidance and further information on implementation of the program, taxpayers can visit the MyTax portal at <https://mytax.hasil.gov.my/> or via quick access on the official HASiL portal > Forms > Filing Programme for Documents Specified Under Section 82B Through MITRS.

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