Payment methods

The remittance slips (Forms e-CP207) must be enclosed with the instalment payment made.

If you are making the payment by cheque, the cheque should be made payable to "**Ketua Pengarah Hasil Dalam Negeri**" and should be sent to IRB at the following address:

Peninsular Malaysia	Sabah	Sarawak
Inland Revenue Board of Malaysia Kuala Lumpur Payment Centre Level 15, Block 8A Government Office Complex Jalan Tuanku Abdul Halim P.O. Box 11061 50990 Kuala Lumpur	Inland Revenue Board of Malaysia Collection Unit Ground Floor 3 & 4, Wisma Hasil Jalan Tunku Abdul Rahman 88600 Kota Kinabalu Sabah	Inland Revenue Board of Malaysia Collection Unit Level 1, Wisma Hasil No. 1, Jalan Padungan 93100 Kuching Sarawak

Payments may also be made at the IRB's payment counters located at:

Peninsular Malaysia	Sabah	Sarawak
Ground Floor, Block 8A Government Office Complex Jalan Tuanku Abdul Halim 50600 Kuala Lumpur	Ground Floor Wisma Hasil Jalan Tunku Abdul Rahman 88600 Kota Kinabalu Sabah	Level 1, Wisma Hasil No. 1, Jalan Padungan 93100 Kuching Sarawak

For every mode of payment, the following details are to be provided/completed in the designated payment form and on the reverse of the payment instrument, where applicable, for accurate crediting into the taxpayer's tax account:

(i) Name of taxpayer
(ii) Income tax reference number
(iii) Year of assessment of the respective payment
(iv) Payment amount
(v) Payment code
- 086 for tax instalment payment
- 154 for penalty on late payment of instalment

Kindly retain a copy of the following, where relevant, for your file records:

- Inland Revenue Board's ("IRB") official receipt;
- Customer copy of bank's payment slip;
- Online payment acknowledgement; or
- Machine endorsed 'Pos Akaun 39' form.

<u>**Other payment channels and specific instructions**</u>

1. ByrHasil (i.e. online payment via FPX services)

In order to make payment via the FPX gateway (https://byrhasil.hasil.gov.my), a user account is required to be registered and payment is to be made via any one of the following banks which the taxpayer already has an internet banking account:

- Affin Bank Berhad
- Alliance Bank Malaysia Berhad
- AmBank (M) Berhad
- Bank Islam Malaysia Berhad

- Bank Kerjasama Rakyat Malaysia Berhad ("Bank Rakyat")
- Bank Muamalat Malaysia Berhad
- Bank Simpanan Nasional Berhad
- CIMB Bank Berhad
- Deutsche Bank (Malaysia) Berhad
- Hong Leong Bank Berhad
- HSBC Bank Malaysia Berhad
- Kuwait Finance House (Malaysia) Berhad
- Malayan Banking Berhad
- OCBC Bank (Malaysia) Berhad
- Public Bank Berhad
- RHB Bank Berhad
- Standard Chartered Bank Malaysia Berhad
- United Overseas Bank (Malaysia) Bhd

Taxpayers are required to retain the acknowledgement receipt issued through internet banking as proof of payment as an official receipt may not be issued by the IRB.

2. Payment at banks

Payment can be made via cash, cheque or direct debit instructions at the following banks:

- Affin Bank Berhad
- CIMB Bank Berhad
- Malayan Banking Berhad
- Public Bank Berhad
- Bank Rakyat
- Bank Simpanan Nasional Berhad

Taxpayers are required to retain the Customer Copy of the IRB's Bank In Slip as proof of payment as an official receipt may not be issued by the IRB.

3. Payment via internet banking

Payment of income tax via internet banking is available at the following banks where the taxpayer has banking and internet banking accounts with:

- Citibank Berhad (www.citibank.com.my)
- Hong Leong Bank Berhad (www.hlb.com.my)
- Malayan Banking Berhad (www.maybank2e.net)
- Public Bank Berhad (www.pbebank.com.my)

Taxpayers are required to print and keep in file the Acknowledgement of Receipt issued by the respective bank as proof of payment as an official receipt may not be issued by the IRB.

4. **Monetary transfers by bank drafts**

When making monetary transfers from overseas via bank draft, the amount should be made payable to "Director General of Inland Revenue" and drawn from a local paying bank or local correspondence bank to ensure that the bank draft is a local cheque.

For bank drafts in currency other than Ringgit Malaysia, please ensure that the currency exchange for the amount to be paid is accurate. Payment and payer details are required to be written on the reverse of the bank draft and posted to the following address:

The Inland Revenue Board of Malaysia
Kuala Lumpur Payment Centre
Ground Floor Block 8A
Government Offices Complex
Jalan Tuanku Abdul Halim
50600 Kuala Lumpur

5. **Payment at Pos Malaysia or via PosOnline**

a) *Over the counter payment at post offices*

Payment can only be made via cash and taxpayers are required to complete the 'Pos Akaun 39' form. Taxpayers are required to retain the Customer Copy for the machine endorsed 'Pos Akaun 39' form for their record purposes as an official receipt may not be issued by the IRB.

b) *Online payment at www.posonline.com.my*

Taxpayers are required to register for a PosOnline account and have the internet banking accounts with any of the following banks:

i) CIMB Bank Berhad
ii) Public Bank Berhad
iii) Hong Leong Bank Berhad
iv) RHB Bank Berhad
v) Bank Islam Malaysia Berhad
vi) Al Rajhi Banking & Investment Corporation (Malaysia) Berhad ("Al Rajhi Bank")
vii) Affin Bank Berhad
viii) Malaysian Electronic Payment System Sdn Bhd ("MEPS Cash")

6. Monetary transfers by telegraphic transfers (TT)/Interbank GIRO (IBG)/Electronic Funds Transfer (EFT)

When making payment through TT, IBG or EFT, taxpayers are required to call HASIL Care Line at +603 8911 1000 (call within Malaysia) or +603 8911 1100 (call from oversea) to get the payment procedure.

Once payment has been made/confirmed, the following details are required to be faxed to the IRB's Payment Counter at +603 6201 9637:

- Name of taxpayer
- Income tax file number
- Transaction reference number for TT/IBG/EFT
- Year of assessment
- Payment code *
- Instalment number ^
- Date of payment
- Payment amount

Alternatively, the same can be sent via email to HelpTTpayment@hasil.gov.my.

IRB official receipt can only be issued upon receiving the above information and sum received is confirmed by the relevant bank. Failure to adhere to the procedures may cause delay in the issuance of the IRB receipt and late payment penalties could be imposed.

* Refer to item (v) in page 1 of this Appendix
^ If instalment number is not indicated, it will be treated as the current month instalment.

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