

## eNewsletter 01/2023: “BILL NUMBER” TO BE USED AS TAX PAYMENT REFERENCE

Inland Revenue Board (IRB) has announced that, effective 1 January 2023, **Bill Number** will be used as a mandatory reference for ALL types of direct taxes payment except for monthly tax deductions (MTD) and stamp duty.

To provide further guidance on the use of Bill Number and e-Billing system on tax payment matters, IRB had issued the following:

Media Statement  
dated 31 December  
2022;

Frequently Asked  
Questions (FAQ)  
dated 3 January  
2023;

User manual dated  
29 December 2022  
(in Malay language);

User guide dated 4  
January 2023 (in  
English).

## WHAT IS A BILL NUMBER?

A Bill Number is a 16-digit serial number generated by the system that will be used as a mandatory reference for every tax payment managed by the IRB. It is meant to facilitate payment reference and matching between assessment and payment made by taxpayers.

It can be obtained by logging in to MyTax Portal at <https://mytax.hasil.gov.my/>. Generally, it refers to the Notice of Assessment or Estimate and Letters of Demand for payment sent by IRB to taxpayers.


In order to log in to the MyTax Portal on behalf of a Company, a Company's director may need to apply for an e-filing pin number. This is because MyTax can only be logged with a National Registration Identity Card (NRIC) / Passport number and password.

If a taxpayer does not have any tax to be paid or have cleared all his tax in arrears, the taxpayer would not be able to generate a Bill Number.

According to IRB's media statement, during the transition period, Tax Identification Number (TIN) and Tax Reference Number can still be used for payment of direct taxes, until 30 June 2023.

The IRB had tabulated a flowchart (i.e. FLOW CHART OF e-BILLING) to provide taxpayers with an overview of the system. We have also enclosed the flowchart in the following page for your easy reference.

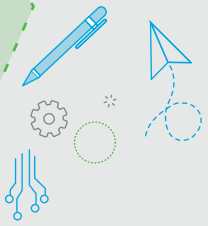
Taxpayers may contact IRB via the following methods for further information on the new e-billing system:



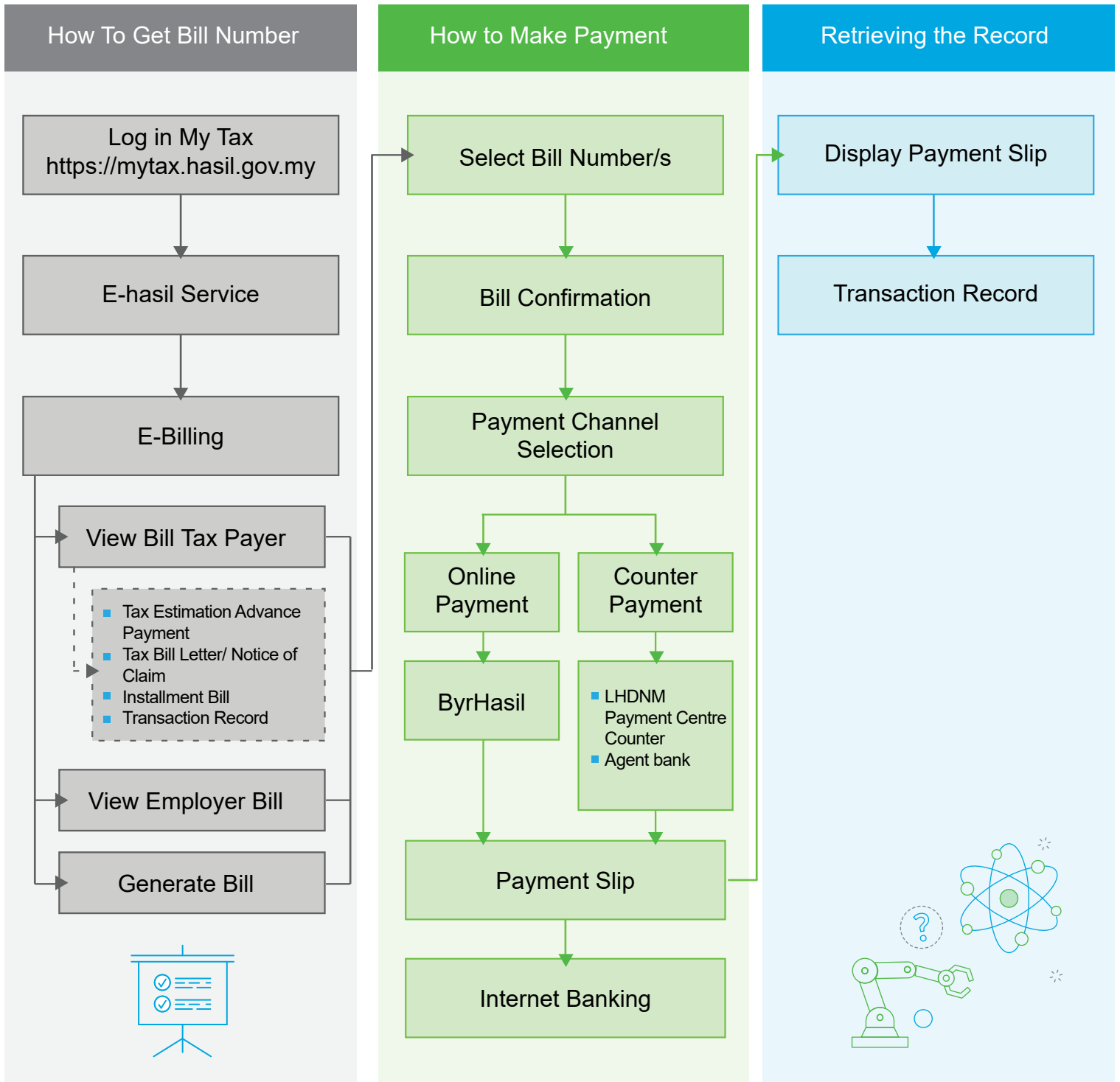
Hasil Care Line  
at 03-8911 1000 /  
603-8911 1100  
(Overseas);

HASiL Live Chat

Feedback Form



# FLOW CHART OF E-BILLING

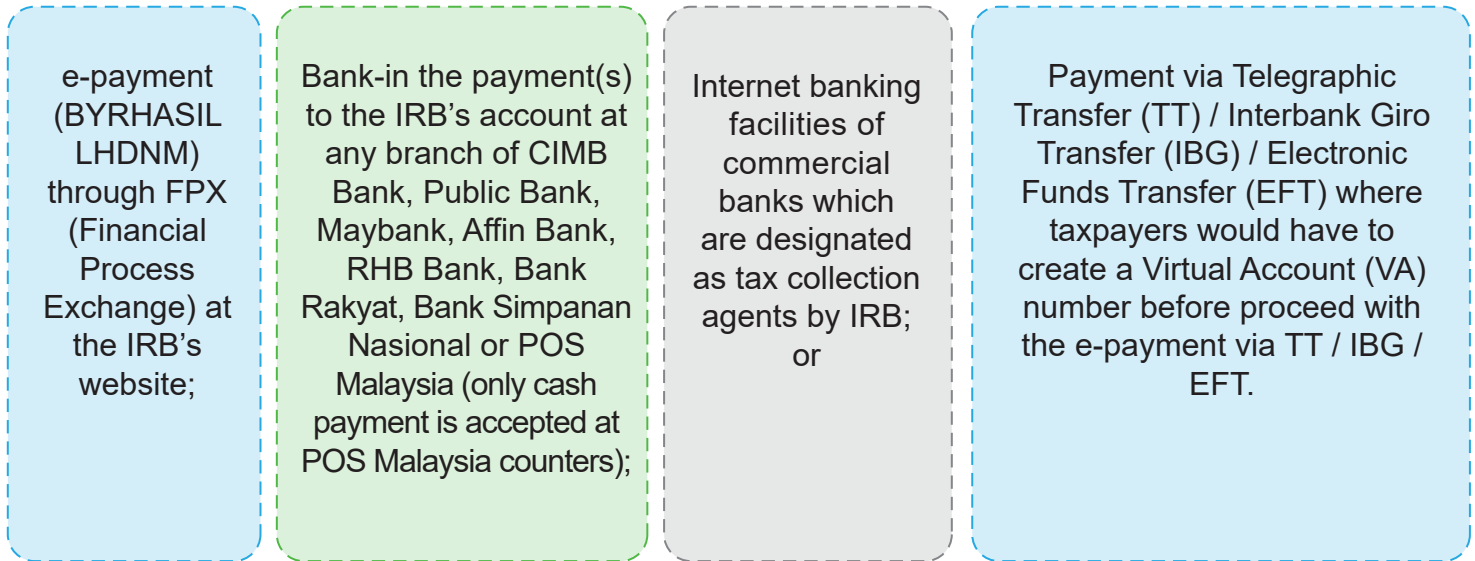


Source: IRB's User Guide issued on 4 January 2023

For step-by-step guidance, you can download the User Guide issued by the IRB from MyTax > User Manual > e-Billing System Usage Manual.

# OTHER ALTERNATIVE MODE OF PAYMENTS

During the transition period, taxpayers can still use the following methods to make tax payments: -



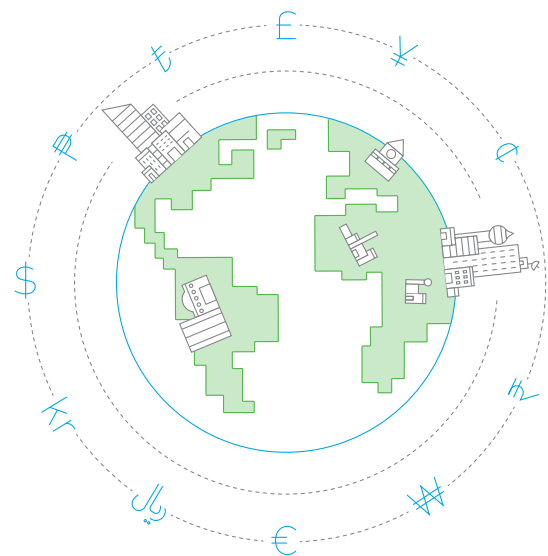
For steps to create a VA number, please refer to our eNewsletter 04/2022 | RSM Malaysia.

Important note: A Bill Number is different from a VA number. A Bill Number (a 16-digit serial number) serves as a mandatory reference for tax payments whereas a VA number (a 14-digit serial number) is used for tax payments made via e-TT and MTD payments.

## LATEST UPDATE

Following the implementation of Bill Number as a mandatory reference for tax payments, the IRB has received numerous feedback from the taxpayers. Accordingly, the IRB has issued another Media Statement on 13 January 2023 where the IRB would allow taxpayers to choose to use either TIN or Bill Number as payment reference for payment of taxes to the IRB (effective 13 January 2023).

In addition, the IRB has granted extension of time until 20 January 2023 to taxpayers for payment of all types of direct taxes (except MTD and stamp duty). Penalties will not be imposed on late remittance of such payments.



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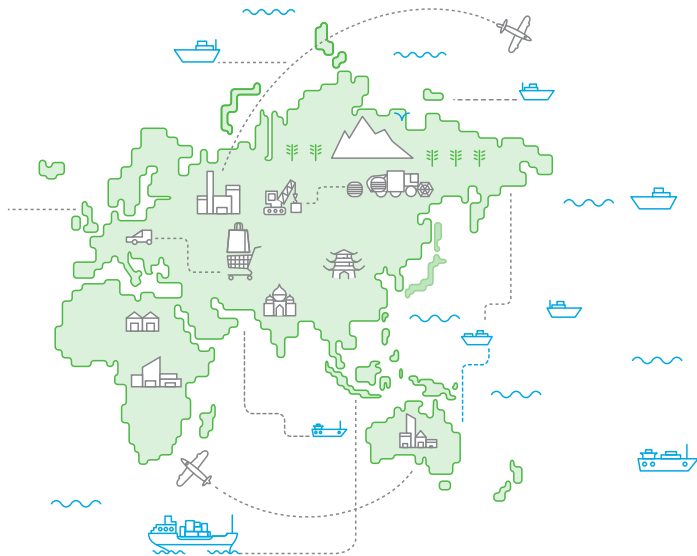
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