

人死后，还需要还税吗？

Executor / Administrator Receipt Upon Death is
Subjected to Tax?

去世后税务不可忽视！遗嘱执行者或管理人需要
缴税吗？



**Last Will and Testament For
Inheritance Tax**



What Is The **Difference** Between **Executor** And **Administrator**?

如何区分遗嘱执行人和遗嘱管理人？

Died with a Will
有遗嘱

Died without a Will
没有遗嘱

Executor
遗嘱执行人

Administrator
遗嘱管理人



Whether it is a case involving an executor or administrators, their duty is to understand and apply appropriately, areas related to tax matters during the period of executory administration of the deceased estate.

无论是执行人还是管理人，他们都有一个义务，那就是要毫无遗漏地完整报告所有遗产和收入，以及了解什么收入需要缴税，什么不需要。

If A Person Died Without A Will, How To Obtain **Letter of Administration (LA)**?

如何申请**遗产管理委任状**?

MOVABLE ASSETS not worth
more than RM600K
少过 RM600K的动产

Amanah Rakyat Berhad
公共信托公司

MOVABLE & IMMOVABLE
ASSETS not worth more than RM2 mil
不超过RM2 mil 动产及不动产

Small Estate Distribution Unit
小型房地产分配部门

The High Court is responsible for all kinds of asset distribution valued above RM2 million
高等法庭处理所有总价值超过RM2 mil的动产及不动产



What are the responsibilities of an **Executor** or **Administrator**?

遗嘱执行人/管理人有什么责任呢?



LEMBAGA HASIL DALAM NEGERI MALAYSIA
INLAND REVENUE BOARD OF MALAYSIA
PEMBERITAHUAN KEMATIAN PEMBAYAR CUKAI

CP57 [Pin. 1/2020]

Borang ini ditetapkan di bawah seksyen 152 Akta Cukai Pendapatan 1967 dan seksyen 57 Akta Cukai Keuntungan Harta Tanah 1976
This form is prescribed under section 152 of the Income Tax Act 1967 and section 57 of the Real Property Gains Tax Act 1976

- Borang ini disediakan bagi tujuan subseksyen 74(3) Akta Cukai Pendapatan 1967 dan subseksyen 14(4) Akta Cukai Keuntungan Harta Tanah 1976.
This form is provided for the purpose of subsection 74(3) of the Income Tax Act 1967 and subsection 14(4) of the Real Property Gains Tax Act 1976.
- Borang ini hendaklah dikemukakan ke cawangan di mana fail cukai pendapatan pembayar cukai diuruskan.
This form must be submitted to the branch where the taxpayer's income tax file is administered.

AKUAN WASI / PENTADBIR
DECLARATION BY EXECUTOR / ADMINISTRATOR

Saya / I



Form CP57, Death Certificate, issued by the LHDN Malaysia. The form contains fields for the deceased's name, date and time of death, place of death, and other relevant information. The form is titled 'PEMBERITAHUAN KEMATIAN PEMBAYAR CUKAI' and 'AKUAN WASI / PENTADBIR'.

Executor /
Administrator



Executor / Administrator is required to submit **Form CP57, death certificate** and **relevant documents** to inform LHDN of taxpayer's decease.

遗嘱执行人/管理人需准备CP57表格和死亡证书及相关文件呈交通知所得税局


What are the **responsibilities** of an **Executor or Administrator?** (Cont.) 遗嘱执行人/管理人有什么责任呢?

Remember to
记得要




Example: Mr Tan passed away on 30/06/2019
举例: Mr Tan 在 30/06/2019 过世

Submit Form B for the period (01/01/19-30/06/19)
before taxpayer was deceased
呈报纳税人生前(01/01/19-30/06/19)的所得税
(Form B)

	LEMBAGA HASIL DALAM NEGERI MALAYSIA RETURN FORM OF AN INDIVIDUAL (RESIDENT WHO CARRIES ON BUSINESS) UNDER SECTION 77 OF THE INCOME TAX ACT 1967 <small>This form is prescribed under section 152 of the Income Tax Act 1967</small>	Form B	YEAR OF ASSESSMENT 2019 <small>CP4A – Amend. 2019</small>
COMPLETE THE FOLLOWING ITEMS			
Name :	<input type="text"/>		
Identification / passport no. * : <small>(* Delete whichever is not relevant)</small>	<input type="text"/>		
Income tax no. :	<input type="text"/>		

Submit Form TP for the period after taxpayer was
deceased
呈报纳税人去世后的所得税(Form TP)

	LEMBAGA HASIL DALAM NEGERI MALAYSIA RETURN FORM OF A DECEASED PERSON'S ESTATE UNDER SECTION 77 OF THE INCOME TAX ACT 1967 <small>This form is prescribed under section 152 of the Income Tax Act 1967</small>	Form TP	YEAR OF ASSESSMENT 2019 <small>CP2C – Amend. 2019</small>
COMPLETE THE FOLLOWING ITEMS			
Name of deceased person's : estate	<input type="text"/>		
Income tax no. :	<input type="text"/>		
Correspondence address :	<input type="text"/>		
	<input type="text"/>		
	<input type="text"/>		

Are **Life Insurance & EPF** Received Upon Death Subjected To **Tax**?

受益人收到人寿保险和公积金需要纳税吗？



Life Insurance Payment
人寿保险



not 'revenue' or 'income' in
nature
不属于收益/收入



(EPF) withdrawal on death
死后领取公积金



EPF is an approved fund for the
purpose of income tax, any
withdrawal from the EPF is not
subject to tax.
公积金是税务局公认的基金，任何提
款都无需缴税！

Death Compensation Received From Insurance 保险死亡赔偿金



Death Gratuities

Sums received by way of death gratuities or as consolidated compensation for death or injuries are specifically exempted from tax *[under paragraph 14 of Schedule 6 of the Income Tax Act]*.

死亡或工伤赔偿给受益人是免税的。

Executive/Administrator Received Interest Income From **Fixed Deposit Saving**

遗嘱执行人 / 管理人收到个人定期存款利息

Individual before
passing
纳税人生前



Exempt Interest

Tax on interest income received by resident individual from monies deposited in any approved institutions such as banks licensed under Banking and Financial Institution Act 1989, Islamic Banking Act 1983 etc. will be **FULLY EXEMPTED.**

Individual after
passing
纳税人过世



Executor
遗嘱执行人



Not a natural person / individual

Transfer Property To Executor Will Be Subjected To **Real Property Gain Tax (RPGT)?**

遗嘱执行人继承了立遗嘱者的产业，这样会不会被征收产业盈利税？



Mr. Lee
Passed away



No RPGT Tax



Mr. Sam
Buyer



Ms. Toh
Executor

It is deemed as NO GAIN
NO LOSS transaction.
NO RPGT is payable.

这是无损益交易
无产业盈利税需缴付

RPGT will be chargeable on
the executor (Ms. Toh)

Subsequent disposal of estate
by Ms. Toh is subjected to RPGT
产业变卖给第三方是会被征收产
业盈利税的

Tax Arrears Don't Lapse With Death

生前死后税不可逃

Section 74 & Section 106 of Income Tax Act 1967 :

- Empowers IRB to claim a deceased's outstanding taxes from the rightful next of kin.
- Tax due and payable may be recovered by the Government by civil proceedings as a debt due to the Government.

马来西亚1967税务法令条例注明:

- 如果死者尚有欠税, 遗嘱管理人/执行人(配偶/儿女) 将有责任承担所得税欠款。
- 税务局有权利通过民事诉讼, 向他们追讨所得税欠款。

只留爱,
不留债

纳税人生前的所得税债务没还清, 可能为家属带来重重的痛苦。
不仅要帮你还债,
还要处理你死后可能产生的税务问题。

Taxpayer should pay all taxes owed before their death to avoid having their families penalised over the unpaid sums



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