

1. Q: What is *e-Lejar*?

A: The *e-Lejar* is a facility provided to the taxpayer to check:

1. Personal details
2. Ledger transactions
3. The current tax balance position

2. Q: What is the purpose of *e-Lejar*?

A: 1. The taxpayer is able to determine whether his personal details such as address and bank account number had been recorded correctly by IRBM.

2. Through the display of the ledger, taxpayer can check whether records of tax transactions namely assessments, payments and repayments have been updated. As an example, to confirm whether Monthly Tax Deduction (MTD) payments deducted by the employer have been received and credited by IRBM. It is also to check whether tax assessment submitted through IRBM's e-Filing has been updated in the ledger.

3. Through the display on the current tax balance position, taxpayer can distinguish whether he has a debit or credit balance. Debit balance means an amount of tax is still outstanding while credit balance means an amount of tax overpaid by the taxpayer.

3. Q: Who can access *e-Lejar*?

A: Currently, *e-Lejar* is only accessible to individual taxpayers who have e-Filing's ID.

4. Q: What is the type of tax information displayed in *e-Lejar*?

A: A: The *e-Lejar* displays two (2) types of tax information - Income Tax (IT) in IT Ledger and Real Property Gains Tax (RPGT) in RPGT Ledger.

IT Ledger

IT Ledger displays Income Tax transactions updated in the current calendar year and previous year. The ledger is divided into Account 1 and Account 2.

- **Account 1** is a tax account. It displays all transactions of taxation and updates according to the calendar year. The last balance in Account 1 is the taxpayer's current balance for the year. This current balance determines whether there is still any amount of tax unpaid with IRBM.
- **Account 2** is a tax installment payment account. It shows the payment of tax installments such as MTD payments made and updated according to calendar year. The balance in Account 2 is the amount of remaining balance of installment payment which is still not to be utilised as the tax assessment is not yet 'deemed' or posted.

RPGT Ledger

RPGT Ledger will show the Real Property Gains Tax (RPGT) transactions. However, this Ledger will not be displayed if the taxpayer has no RPGT transactions.

5. Q: What does 'dt' and 'kt' refer to?

A: 'dt' denotes Debit, while 'kt' denotes Credit.

6. Q: What is the difference between the balance shown in Account 1 in comparison with Account 2 in the IT Ledger?

A: The balance in Account 1 shows the current balance of tax account.

If Account 1 shows a debit balance, it denotes that the cumulative amount of tax liability is greater than the total tax payment made. It means, the taxpayer has an outstanding amount of tax that is required to be settled. Taxpayer is advised to liaise with the respective IRBM branch to settle the outstanding amount. However, this amount of tax is not inclusive of any tax installment schemes that have been approved by IRBM but payment has yet to be made.

If Account 1 shows a credit balance, it denotes that the tax payment has a surplus compared to the tax liability. However this balance may still be subject to any future additional assessment. If there were no further additional assessment raised, the taxpayer is entitled for a refund. However, the final amount of refund is subject to IRBM's approval taking into consideration other technical implications.

The balance in Account 2 shows the amount of the remaining balance of installment payments which is still not to be utilised because the assessment is yet to be 'deemed' or posted.

The tax installment payment consists of:-

1. MTD Payments for individuals;
2. Tax Installment Payments for Companies / Businesses (CP204/CP500); and
3. Composite Installment Payments.

Total amount of installment payments in accordance to year of assessment in Account 2 will be transferred to Account 1 when the assessment for the similar year is posted in Account 1.

If there were no assessment posted in Account 1, the unutilised cumulative installments in Account 2 will be carried forward to the preceding year.

The followings are situations when assessment is yet to be 'deemed' or posted in Account 1 such:-

1. Return Form has not been issued, as such the last date to submit Return Form has not been determined; or
2. Return Form is not submitted to IRBM after due date; or
3. Return Form was submitted within time, but assessment has not been posted / updated in Account 1.

7. Q: Apart from determining the balance in Account 1 and 2 of the IT Ledger, what other information can I obtain?

A: Taxpayer is able to verify the following:-

Account 1 – Tax transactions such as additional and reduced assessments, tax refunds and accounting adjustments.

Account 2 – Detailed payment transactions such as payments furnished by employers on MTD which have been received and updated in the IT Ledger.

8. Q: There are 2 balances for each of Account 1 and 2 for the year 2010 and 2009 in IT Ledger. Why?

A: The IT ledger for the year 2009 shows the transactions in the year 2009. This is for purposes of records only. Whereas the balance shown in the current year 2010 shows the current tax position of the taxpayer.

9. Q: If I notice any information in the e-Lejar that is incorrect, what should I do?

A: Taxpayer is advised to contact the nearest IRBM branches or Customer Care Center at 1-300-88-3010