

Treasury Memorandum on the Federal Government Revenue Estimates For 2021

TREASURY MEMORANDUM ON THE FEDERAL GOVERNMENT REVENUE ESTIMATES FOR 2021

1. This Memorandum explains the revenue estimates of the Federal Government for 2021 and the revised estimates for 2020. The Memorandum is prepared in accordance with Article 99 of the Federal Constitution.
2. The Federal Government revenue for 2021 is estimated at RM236.9 billion. Detailed actual collection for 2019 as well as revised estimates for 2020 and revenue estimates for 2021 are in section Summary and Details of Federal Government Revenue Estimates.

Classification of Revenue

3. The Federal Government revenue is classified into four main categories, namely Tax Revenue, Non-Tax Revenue, Non-Revenue Receipts and Revenue from Federal Territories.
4. **Tax Revenue** is classified into Direct Tax Revenue and Indirect Tax Revenue. Direct Tax Revenue are as follows:
 - a. Income tax (individual¹, companies, petroleum, withholding, cooperative, and others); and
 - b. Other direct tax (stamp duty, real property gains tax (RPGT), Labuan business activity tax, and others).
5. **Indirect Tax** Revenue includes:
 - a. Export duty;
 - b. Import duty;
 - c. Excise duties;
 - d. Sales Tax and Service Tax (SST);
 - e. Tourism Tax; and
 - f. Others.
6. **Non-Tax Revenue** consists of:
 - a. licences and permits including all charges imposed on the granting of rights to individuals, corporations, businesses and other enterprises, among others are in the form of petroleum royalty and motor vehicle licences for purpose of control or regulation;
 - b. service fees which include receipts from services rendered by the Federal Government to the public;
 - c. proceeds from sales of goods including receipts from the sales of Government's physical assets such as land, building and office equipment as well as the sale of miscellaneous goods;

¹ Consists of salary and non-salary

- d. rentals including rentals on land, building, vehicle, machinery and miscellaneous equipment;
 - e. interest and return on investment which include proceed from divestment, dividends from shares, interest income and profit payment on financing granted by the Federal Government;
 - f. fines and penalties including out-of-court settlement fees and forfeitures;
 - g. contributions and compensations received locally and from abroad; and
 - h. oil and gas exploration income from Malaysia – Thailand Joint Authority (MTJA).
7. **Non-Revenue Receipts** include:
- a. refund of expenditures which include payments from previous years, refund of salaries arising from resignations, refund of training expenses, refund of trust funds and unclaimed monies; and
 - b. transfer of funds between ministries or departments for services rendered between government agencies and reimbursements of the government's contributions under the Employees Provident Fund scheme.
8. **Revenue from Federal Territories** consists of tax and non-tax revenue including receipts from licences and permits, land premiums and quit rent, sales of assets, rentals, service fees and entertainment duties.

Treasury
Ministry of Finance, Malaysia
6 November 2020

**Ringkasan Anggaran Hasil
Kerajaan Persekutuan**
*Summary of Federal
Government Revenue
Estimates*

RINGKASAN ANGGARAN HASIL KERAJAAN PERSEKUTUAN
SUMMARY OF FEDERAL GOVERNMENT REVENUE ESTIMATES

KOD HASIL (Revenue Code)		PENDAPATAN 2019 (2019 Revenue)	ANGGARAN DISEMAK 2020 (2020 Revised Estimate)	ANGGARAN 2021 (2021 Estimate)
		RM	RM	RM
60000	HASIL CUKAI	180,566,080,797	153,260,000,000	174,370,000,000
	TAX REVENUE			
61000	Cukai Langsung	134,722,801,659	115,105,000,000	131,870,000,000
	Direct Tax			
61100	Cukai Pendapatan	126,506,759,085	106,914,029,000	123,103,000,000
	<i>Income Tax</i>			
61900	Cukai Langsung yang Lain	8,216,042,574	8,190,971,000	8,767,000,000
	<i>Other Direct Tax</i>			
62000-64000	Jumlah Keseluruhan Cukai Tidak Langsung	45,843,279,138	38,155,000,000	42,500,000,000
	Overall Total Indirect Tax			
62000	Cukai Tidak Langsung	45,627,144,767	38,054,999,000	42,380,000,000
	Indirect Tax			
62100	Duti Eksport	1,125,974,992	802,000,000	922,000,000
	<i>Export Duty</i>			
62200	Duti Import	2,732,648,168	2,035,050,000	2,050,000,000
	<i>Import Duty</i>			
62300	Duti Eksais Terhadap Barangan Tempatan	5,130,903,240	3,900,000,000	4,200,000,000
	<i>Excise Duty on Local Goods</i>			
62400	Cukai Jualan Tempatan	6,445,254,795	4,900,000,000	6,700,000,000
	<i>Sales Tax (Local)</i>			
62500	Cukai Jualan Import	8,940,233,842	7,195,000,000	8,500,000,000
	<i>Sales Tax (Import)</i>			
62600	Cukai Perkhidmatan	12,283,191,822	12,438,000,000	12,700,000,000
	<i>Service Tax</i>			
62700	Levi	168,833,351	328,000,000	424,000,000
	<i>Levy</i>			
62800	Duti Eksais Terhadap Barangan Import	5,379,866,925	4,606,949,000	4,568,000,000
	<i>Excise Duty on Imported Goods</i>			

RINGKASAN ANGGARAN HASIL KERAJAAN PERSEKUTUAN SUMMARY OF FEDERAL GOVERNMENT REVENUE ESTIMATES				
KOD HASIL (Revenue Code)		PENDAPATAN 2019 (2019 Revenue)	ANGGARAN DISEMAK 2020 (2020 Revised Estimate)	ANGGARAN 2021 (2021 Estimate)
		RM	RM	RM
62900	Pelbagai Cukai Tidak Langsung <i>Miscellaneous Indirect Tax</i>	3,420,237,632	1,850,000,000	2,316,000,000
64000	Cukai Pelancongan <i>Tourism Tax</i>	216,134,371	100,001,000	120,000,000
70000	HASIL BUKAN CUKAI <i>NON-TAX REVENUE</i>	79,825,093,134	66,255,056,000	54,532,397,000
71000	Lesen, Bayaran Pendaftaran dan Permit <i>Licences, Registration Fees and Permits</i>	14,499,140,279	13,237,332,000	12,735,677,000
71100	Bayaran untuk Kenderaan <i>Fees for Vehicles</i>	3,784,848,459	3,747,009,000	3,975,824,000
71200	Bayaran untuk Radio, Televisyen dan Alat-Alat Elektrik <i>Fees for Radio, Television and Electric Equipments</i>	750	43,000	64,000
71300	Bayaran untuk Pendaftaran Individu <i>Individual Registration Fees</i>	3,917,125,553	3,483,835,000	3,568,460,000
71400	Bayaran untuk Berniaga <i>Fees for Business</i>	6,239,518,268	4,587,004,000	4,729,785,000
71500	Bayaran Penerbangan <i>Aviation Fees</i>	91,269	28,000	196,000
71900	Pelbagai Bayaran <i>Miscellaneous Payments</i>	557,555,983	1,419,413,000	461,348,000
72000	Bayaran Perkhidmatan <i>Service Fees</i>	1,648,081,196	1,371,481,000	1,618,346,000
72100	Bayaran Muktis <i>Professional Fees</i>	680,722,863	609,644,000	719,378,000
72200	Bayaran Pelajaran <i>Education Fees</i>	56,271,634	44,683,000	52,726,000
72300	Bayaran Iklan <i>Advertisement Fees</i>	31,561,774	13,649,000	16,107,000

RINGKASAN ANGGARAN HASIL KERAJAAN PERSEKUTUAN
SUMMARY OF FEDERAL GOVERNMENT REVENUE ESTIMATES

KOD HASIL (Revenue Code)		PENDAPATAN 2019 (2019 Revenue)	ANGGARAN DISEMAK 2020 (2020 Revised Estimate)	ANGGARAN 2021 (2021 Estimate)
		RM	RM	RM
72400	Bayaran Perkhidmatan <i>Service Fees</i>	879,644,675	703,505,000	830,135,000
73000	Perolehan daripada Jualan Barang <i>Proceeds from Sales of Goods</i>	83,016,850	89,786,000	101,827,000
73100	Jualan Barang-Barang Cetak <i>Sales of Printed Materials</i>	18,260,758	25,310,000	20,366,000
73200	Jualan Barang-Barang Stor <i>Sales of Store of Goods</i>	4,408,264	7,446,000	2,036,000
73300	Jualan Harta Benda Kecuali Yang Diperolehi dari Peruntukan Pembangunan (Termasuk Tanah, Bangunan, Kemudahan dan Alat Kelengkapan) <i>Sales of Property Other Than That Procured Under Development Allocation (Include Land, Building and Equipment)</i>	19,128,063	30,755,000	49,626,000
73900	Pelbagai Jualan <i>Miscellaneous Sales</i>	41,219,765	26,275,000	29,799,000
74000	Sewaan <i>Rental</i>	189,870,635	98,267,000	62,006,000
74100	Sewa Tanah <i>Land Rental</i>	35,831,241	28,370,000	17,902,000
74200	Sewa Bangunan <i>Building Rental</i>	140,739,606	64,700,000	40,825,000
74300	Sewa Kenderaan <i>Vehicle Rental</i>	1,880,978	1,061,000	668,000
74400	Sewa Jentera <i>Rental for Machinery</i>	7,858	6,000	4,000
74500	Sewa Alat Kelengkapan Pejabat, Perabot, dan Kelengkapan <i>Rental of Office Facilities and Furniture</i>	37,040	8,000	6,000

RINGKASAN ANGGARAN HASIL KERAJAAN PERSEKUTUAN
SUMMARY OF FEDERAL GOVERNMENT REVENUE ESTIMATES

KOD HASIL (Revenue Code)		PENDAPATAN 2019 (2019 Revenue)	ANGGARAN DISEMAK 2020 (2020 Revised Estimate)	ANGGARAN 2021 (2021 Estimate)
		RM	RM	RM
74600	Sewa Alat Kelengkapan Elektronik <i>Rental of Electronic Equipment</i>	222,490	1,000	1,000
74700	Sewa Alat Kelengkapan Elektrik <i>Rental of Electrical Equipment</i>	1,271	2,000	1,000
74800	Sewa Alat Kelengkapan Penyiaran dan Perhubungan <i>Rental Of Broadcasting and Telecommunication Equipment</i>	260,180	60,000	38,000
74900	Sewa Pelbagai <i>Miscellaneous Rental</i>	10,889,971	4,059,000	2,561,000
75000	Faedah dan Pulangan Pelaburan <i>Interest and Return on Investments</i>	60,057,797,554	48,666,295,000	36,775,520,000
75100	Pulangan dari Pelaburan dalam Perusahaan Kewangan <i>Return on Investment from Financial Institutions</i>	2,638,190,000	3,808,258,000	3,630,500,000
75200	Pulangan dari Pelaburan dalam Perusahaan Bukan Kewangan <i>Return on Investment from Non-Financial Institutions</i>	55,026,069,090	37,573,619,000	19,061,880,000
75300	Pulangan dari Pelaburan Luar Negeri <i>Return on Investment from Overseas</i>	14,572,046	12,804,000	36,776,000
75400	Pulangan dari Pelaburan-Pelaburan dalam Negeri yang Lain <i>Return from Other Internal Investments</i>	2,378,966,418	7,271,614,000	14,046,364,000
76000	Denda dan Penalti <i>Fines and Penalties</i>	1,650,539,751	1,010,023,000	1,369,951,000
77000	Sumbangan dan Bayaran Ganti daripada Luar Negeri dan Sumbangan Tempatan <i>Contributions and Compensation From Overseas and Local Contributions</i>	6,041,652	132,026,000	83,354,000
77100	Bayaran Ganti Bagi Perkhidmatan dari Luar Negeri <i>Compensation For Services from Overseas</i>	1,531	-	-

RINGKASAN ANGGARAN HASIL KERAJAAN PERSEKUTUAN
SUMMARY OF FEDERAL GOVERNMENT REVENUE ESTIMATES

KOD HASIL <i>(Revenue Code)</i>		PENDAPATAN 2019 <i>(2019 Revenue)</i>	ANGGARAN DISEMAK 2020 <i>(2020 Revised Estimate)</i>	ANGGARAN 2021 <i>(2021 Estimate)</i>
		RM	RM	RM
77200	Pampasan Dari Luar Negeri <i>Compensation From Overseas</i>	25,388	-	-
77400	Sumbangan Tempatan <i>Local Contributions</i>	6,014,733	132,026,000	83,354,000
78000	Pendapatan daripada Aktiviti Carigali Minyak dan Gas MTJA <i>Income from Exploration of Oil and Gas MTJA</i>	1,690,605,217	1,649,846,000	1,785,716,000
78100	Pendapatan daripada Operasi Petroleum Pihak Berkuasa Bersama Malaysia-Thailand (MTJA) <i>Income from Petroleum Operation Malaysia-Thailand Joint Authority (MTJA)</i>	1,690,605,217	1,649,846,000	1,785,716,000
80000	TERIMAAN BUKAN HASIL <i>NON-REVENUE RECEIPTS</i>	3,292,082,792	7,045,185,000	7,232,274,000
81000	Pulangan Balik Perbelanjaan <i>Refunds of Expenditure</i>	2,064,310,506	1,953,405,000	2,140,447,000
81100	Pulangan Balik Perbelanjaan Am <i>Refunds of General Expenditure</i>	1,684,743,195	1,517,366,000	1,692,826,000
81200	Dapatan Balik Wang Amanah <i>Trust Fund Refunded</i>	14,570,252	2,086,000	2,143,000
81300	Dapatan Balik Wang-wang Tak Dituntut <i>Unclaimed Monies Refunded</i>	364,997,059	433,953,000	445,478,000
82000	Terimaan daripada Agensi Kerajaan <i>Receipts from Government Agencies</i>	1,227,730,881	5,091,764,000	5,091,811,000
82100	Terimaan untuk Perkhidmatan <i>Receipts For Services</i>	4,784,806	1,442,000	1,442,000
82200	Bayaran Balik <i>Repayments</i>	1,148,568,090	2,837,000	2,839,000
82300	Pemberian Dari Kumpulan Wang Amanah Pencen (KWAP) <i>Contributions from Retirement Fund (Incorporated)</i>	216	5,000,000,000	5,000,000,000

RINGKASAN ANGGARAN HASIL KERAJAAN PERSEKUTUAN SUMMARY OF FEDERAL GOVERNMENT REVENUE ESTIMATES				
KOD HASIL (Revenue Code)		PENDAPATAN 2019 (2019 Revenue)	ANGGARAN DISEMAK 2020 (2020 Revised Estimate)	ANGGARAN 2021 (2021 Estimate)
		RM	RM	RM
82400	Jualan Sales	71,982	33,000	33,000
82500	Pelbagai Terimaan Miscellaneous Receipts	74,305,787	87,452,000	87,497,000
86000	Terimaan Pelarasan Adjustment Proceeds	12,697	16,000	16,000
90000	HASIL DARIPADA WILAYAH PERSEKUTUAN REVENUE FROM FEDERAL TERRITORIES	731,499,154	709,774,000	765,329,000
91000	Hasil Cukai daripada Wilayah Persekutuan Tax Revenue from Federal Territories	666,606,365	662,692,000	714,663,000
91100	Cukai Langsung Direct Tax	625,099,859	629,450,000	678,814,000
91200	Cukai Tidak Langsung Indirect Tax	41,506,506	33,242,000	35,849,000
92000	Hasil Bukan Cukai daripada Wilayah Persekutuan Non-Tax Revenue from Federal Territories	64,892,789	47,082,000	50,666,000
92100	Lesen, Bayaran Pendaftaran dan Permit Licences, Registration Fees and Permits	5,608,650	4,156,000	4,374,000
92200	Perkhidmatan dan Bayaran Perkhidmatan Services and Services Fee	56,023,436	41,534,000	44,791,000
92400	Sewaan Rentals	48,655	45,000	48,000
92900	Pelbagai Hasil Bukan Cukai Miscellaneous Non-Tax Revenue	3,212,047	1,347,000	1,453,000
JUMLAH HASIL KERAJAAN PERSEKUTUAN TOTAL FEDERAL GOVERNMENT REVENUE		264,414,755,876	227,270,015,000	236,900,000,000

**Perincian Anggaran Hasil
Kerajaan Persekutuan**
*Details of Federal
Government Revenue
Estimates*

PERINCIAN ANGGARAN HASIL KERAJAAN PERSEKUTUAN DETAILS OF FEDERAL GOVERNMENT REVENUE ESTIMATES				
KOD HASIL (Revenue Code)		PENDAPATAN 2019 (2019 Revenue)	ANGGARAN DISEMAK 2020 (2020 Revised Estimate)	ANGGARAN 2021 (2021 Estimate)
		RM	RM	RM
60000	HASIL CUKAI TAX REVENUE	180,566,080,797	153,260,000,000	174,370,000,000
61000	Cukai Langsung Direct Tax	134,722,801,659	115,105,000,000	131,870,000,000
61100	Cukai Pendapatan Income Tax	126,506,759,085	106,914,029,000	123,103,000,000
61101	Cukai Pendapatan Individu Individual Income Tax	38,680,221,213	35,906,000,000	42,439,000,000
61102	Cukai Pendapatan Syarikat Companies Income Tax	63,750,639,589	59,385,000,000	64,596,000,000
61103	Cukai Pendapatan Petroleum Petroleum Income Tax	20,782,891,145	8,551,000,000	13,000,000,000
61104	Cukai Pendapatan Koperasi Cooperatives Income Tax	189,037,013	65,000,000	65,000,000
61105	Cukai Pegangan Withholding Tax	3,060,903,725	2,977,000,000	2,963,000,000
	Lain-Lain Others	43,066,400	30,029,000	40,000,000
61900	Cukai Langsung yang Lain Other Direct Tax	8,216,042,574	8,190,971,000	8,767,000,000
61912	Duti Setem Stamp Duty	6,212,829,469	6,107,000,000	6,503,000,000
61913	Cukai Keuntungan Harta Tanah Real Property Gains Tax	1,799,806,027	1,613,000,000	1,881,000,000
	Lain-Lain Others	203,407,078	470,971,000	383,000,000

PERINCIAN ANGGARAN HASIL KERAJAAN PERSEKUTUAN DETAILS OF FEDERAL GOVERNMENT REVENUE ESTIMATES				
KOD HASIL (Revenue Code)		PENDAPATAN 2019 (2019 Revenue)	ANGGARAN DISEMAK 2020 (2020 Revised Estimate)	ANGGARAN 2021 (2021 Estimate)
		RM	RM	RM
HASIL CUKAI -(Samb.) TAX REVENUE -(Cont.)				
62000- 64000	Jumlah Keseluruhan Cukai Tidak Langsung Overall Total Indirect Tax	45,843,279,138	38,155,000,000	42,500,000,000
62000	Cukai Tidak Langsung Indirect Tax	45,627,144,767	38,054,999,000	42,380,000,000
62100	Duti Eksport Export Duty	1,125,974,992	802,000,000	922,000,000
62111	Minyak Kelapa Sawit Mentah Crude Palm Oil	1,232,543	120,505,000	138,536,000
62114	Petroleum Mentah Crude Petroleum	1,091,368,503	650,125,000	747,401,000
	Lain-Lain Others	33,373,946	31,370,000	36,063,000
62200	Duti Import Import Duty	2,732,648,168	2,035,050,000	2,050,000,000
62209	Motokar - CBU Vehicles - CBU	391,157,632	318,824,000	321,166,000
62210	Motokar - CKD Vehicles - CKD	88,083,404	27,927,000	28,133,000
62212	Alat-alat Ganti Kenderaan Bermotor Motor Spare Parts	344,891,874	234,975,000	236,701,000
62213	Minuman Keras Alcoholic Beverage	99,386,306	52,997,000	53,386,000
62227	Mesin dan Alat-alat Ganti Machines and Spare Parts	329,836,255	214,391,000	215,966,000
62230	Besi Keluli dalam Bentuk Struktur Structured Steel	132,471,955	104,025,000	104,789,000

PERINCIAN ANGGARAN HASIL KERAJAAN PERSEKUTUAN
DETAILS OF FEDERAL GOVERNMENT REVENUE ESTIMATES

KOD HASIL (Revenue Code)		PENDAPATAN 2019 (2019 Revenue)	ANGGARAN DISEMAK 2020 (2020 Revised Estimate)	ANGGARAN 2021 (2021 Estimate)
		RM	RM	RM
HASIL CUKAI -(Samb.)				
TAX REVENUE -(Cont.)				
Cukai Tidak Langsung -(Samb.)				
Indirect Tax -(Cont.)				
62236	Resin dan Bahan Plastik <i>Resins and Plastic Materials</i>	152,849,142	116,406,000	117,262,000
62250	Bahan Keluli Untuk Binaan <i>Steels for Construction</i>	59,549,175	37,234,000	37,508,000
62289	Barangan Buatan Logam <i>Metal Products</i>	105,639,807	79,142,000	79,723,000
	Lain-Lain <i>Others</i>	1,028,782,618	849,129,000	855,366,000
62300	Duti Eksais Terhadap Barangan Tempatan <i>Excise Duty on Local Goods</i>	5,130,903,240	3,900,000,000	4,200,000,000
62310	Bir daripada Malt <i>Beer from Malt</i>	1,861,293,374	1,478,065,000	1,591,762,000
62312	Rokok Buatan Tempatan <i>Locally Manufactured Cigarettes</i>	66,311,424	36,374,000	39,171,000
62318	Kenderaan Penumpang <i>Passenger Vehicles</i>	2,443,351,092	1,786,703,000	1,924,142,000
	Lain-Lain <i>Others</i>	759,947,350	598,858,000	644,925,000
62400	Cukai Jualan Tempatan <i>Sales Tax (Local)</i>	6,445,254,795	4,900,000,000	6,700,000,000
62408	Kenderaan Bermotor Penumpang <i>Passenger Motor Vehicle</i>	1,320,274,198	712,662,000	974,457,000
62411	Mesin dan Alat-alat Ganti <i>Machine and Spare Parts</i>	360,552,348	274,543,000	375,396,000

PERINCIAN ANGGARAN HASIL KERAJAAN PERSEKUTUAN DETAILS OF FEDERAL GOVERNMENT REVENUE ESTIMATES				
KOD HASIL <i>(Revenue Code)</i>		PENDAPATAN 2019 <i>(2019 Revenue)</i>	ANGGARAN DISEMAK 2020 <i>(2020 Revised Estimate)</i>	ANGGARAN 2021 <i>(2021 Estimate)</i>
		RM	RM	RM
HASIL CUKAI -(Samb.) TAX REVENUE -(Cont.)				
Cukai Tidak Langsung -(Samb.) Indirect Tax -(Cont.)				
62415	Barang Buatan Plastik <i>Plastic Products</i>	535,520,243	480,191,000	656,589,000
62418	Barang-barang Elektrik <i>Electrical Goods</i>	573,423,693	398,011,000	544,219,000
62499	Barang-barang Perkilangan Dalam Negeri Yang Lain <i>Other Domestic Manufacturing Goods</i>	1,119,403,191	948,296,000	1,297,176,000
	Lain-lain <i>Others</i>	2,536,081,122	2,086,297,000	2,852,163,000
62500	Cukai Jualan Import <i>Sales Tax (Import)</i>	8,940,233,842	7,195,000,000	8,500,000,000
62508	Motokar CBU <i>CBU Motor Vehicles</i>	669,236,501	247,008,000	440,272,000
62514	Pakaian <i>Clothes</i>	527,676,682	299,555,000	453,887,000
62522	Makanan Dalam Tin dan Lain-Lain <i>Canned Food and Others</i>	371,921,616	337,587,000	448,818,000
62535	Mesin dan Alat-alat Ganti <i>Machine and Spare Parts</i>	1,475,431,644	1,020,381,000	1,355,453,000
62599	Cukai Jualan Import Yang Lain <i>Other Imported Sales Tax</i>	2,117,388,669	1,723,133,000	2,077,410,000
	Lain-lain <i>Others</i>	3,778,578,730	3,567,336,000	3,724,160,000

PERINCIAN ANGGARAN HASIL KERAJAAN PERSEKUTUAN DETAILS OF FEDERAL GOVERNMENT REVENUE ESTIMATES				
KOD HASIL (Revenue Code)		PENDAPATAN 2019 (2019 Revenue)	ANGGARAN DISEMAK 2020 (2020 Revised Estimate)	ANGGARAN 2021 (2021 Estimate)
		RM	RM	RM
HASIL CUKAI -(Samb.) TAX REVENUE -(Cont.)				
Cukai Tidak Langsung -(Samb.) Indirect Tax -(Cont.)				
62600	Cukai Perkhidmatan Service Tax	12,283,191,822	12,438,000,000	12,700,000,000
62603	Bilik Menginap/ Tempat Tidur Accommodation	773,127,207	382,111,000	390,160,000
62610	Penyediaan Polisi Insurans Insurance Policy	1,380,655,128	1,408,389,000	1,438,056,000
62611	Perkhidmatan Telekomunikasi Telecommunication Service	1,470,882,475	1,495,966,000	1,527,477,000
62627	Perkhidmatan Pengurusan Management Services	1,122,175,348	1,317,065,000	1,324,808,000
62633	Makanan & Minuman Food & Drink	1,812,091,459	1,465,692,000	1,486,566,000
62639	Teknologi Maklumat Information Technology	731,097,819	896,193,000	915,072,000
	Lain-lain Others	4,993,162,386	5,472,584,000	5,617,861,000
62700	Levi Levy	168,833,351	328,000,000	424,000,000
62800	Duti Eksais Terhadap Barangan Import Excise Duty on Imported Goods	5,379,866,925	4,606,949,000	4,568,000,000
62802	Rokok Yang Diimport Imported Cigarettes	2,521,548,514	2,714,074,000	2,691,128,000

PERINCIAN ANGGARAN HASIL KERAJAAN PERSEKUTUAN DETAILS OF FEDERAL GOVERNMENT REVENUE ESTIMATES				
KOD HASIL (Revenue Code)		PENDAPATAN 2019 (2019 Revenue)	ANGGARAN DISEMAK 2020 (2020 Revised Estimate)	ANGGARAN 2021 (2021 Estimate)
		RM	RM	RM
HASIL CUKAI -(Samb.) TAX REVENUE -(Cont.)				
Cukai Tidak Langsung -(Samb.) Indirect Tax -(Cont.)				
62803	Minuman Keras yang Diimport <i>Imported Alcoholic Beverage</i>	109,514,411	59,463,000	58,960,000
62806	Motokar Completely Built Up (CBU) <i>Completely Built Up (CBU) Motorcars</i>	2,466,355,770	1,596,567,000	1,583,069,000
	Lain-lain Others	282,448,230	236,845,000	234,843,000
62900	Pelbagai Cukai Tidak Langsung <i>Miscellaneous Indirect Tax</i>	3,420,237,632	1,850,000,000	2,316,000,000
64000	Cukai Pelancongan <i>Tourism Tax</i>	216,134,371	100,001,000	120,000,000
70000	HASIL BUKAN CUKAI NON-TAX REVENUE	79,825,093,134	66,255,056,000	54,532,397,000
71000	Lesen, Bayaran Pendaftaran dan Permit <i>Licences, Registration Fees and Permits</i>	14,499,140,279	13,237,332,000	12,735,677,000
71100	Bayaran untuk Kenderaan <i>Fees for Vehicles</i>	3,784,848,459	3,747,009,000	3,975,824,000
71105	Lesen Kenderaan Bermotor <i>Motor Vehicles Licences</i>	2,979,346,791	2,915,147,000	3,060,904,000
	Lain-lain Others	805,501,668	831,862,000	914,920,000
71200	Bayaran untuk Radio, Televisyen dan Alat-Alat Elektrik <i>Fees for Radio, Television and Electric Equipments</i>	750	43,000	64,000

PERINCIAN ANGGARAN HASIL KERAJAAN PERSEKUTUAN DETAILS OF FEDERAL GOVERNMENT REVENUE ESTIMATES				
KOD HASIL (Revenue Code)		PENDAPATAN 2019 (2019 Revenue)	ANGGARAN DISEMAK 2020 (2020 Revised Estimate)	ANGGARAN 2021 (2021 Estimate)
		RM	RM	RM
HASIL BUKAN CUKAI -(Samb.)				
NON-TAX REVENUE -(Cont.)				
Lesen, Bayaran Pendaftaran dan Permit -(Samb.)				
Licences, Registration Fees and Permits (Cont.)				
71300	Bayaran untuk Pendaftaran Individu <i>Individual Registration Fees</i>	3,917,125,553	3,483,835,000	3,568,460,000
71309	Levi Pekerja Asing <i>Levy on Foreign Workers</i>	2,993,827,492	2,929,791,000	2,959,088,000
	Lain-lain <i>Others</i>	923,298,061	554,044,000	609,372,000
71400	Bayaran untuk Berniaga <i>Fees for Business</i>	6,239,518,268	4,587,004,000	4,729,785,000
71405	Royalti Petroleum <i>Petroleum Royalty</i>	5,787,593,234	4,201,967,000	4,306,250,000
	Lain-lain <i>Others</i>	451,925,034	385,037,000	423,535,000
71500	Bayaran Penerbangan <i>Aviation Fees</i>	91,269	28,000	196,000
71900	Pelbagai Bayaran <i>Miscellaneous Payments</i>	557,555,983	1,419,413,000	461,348,000
71916	Bayaran Jalur Spektrum <i>Spectrum Payment</i>	-	1,000,000,000	-
	Lain-lain <i>Others</i>	557,555,983	419,413,000	461,348,000
72000	Bayaran Perkhidmatan <i>Service Fees</i>	1,648,081,196	1,371,481,000	1,618,346,000
72100	Bayaran Ikhtisas <i>Professional Fees</i>	680,722,863	609,644,000	719,378,000

PERINCIAN ANGGARAN HASIL KERAJAAN PERSEKUTUAN DETAILS OF FEDERAL GOVERNMENT REVENUE ESTIMATES				
KOD HASIL (Revenue Code)		PENDAPATAN 2019 (2019 Revenue)	ANGGARAN DISEMAK 2020 (2020 Revised Estimate)	ANGGARAN 2021 (2021 Estimate)
		RM	RM	RM
HASIL BUKAN CUKAI -(Samb.) NON-TAX REVENUE -(Cont.)				
Bayaran Perkhidmatan -(Samb.) Service Fees -(Cont.)				
72200	Bayaran Pelajaran Education Fees	56,297,992	44,683,000	52,726,000
72300	Bayaran Iklan Advertisement Fees	31,415,666	13,649,000	16,107,000
72400	Bayaran Perkhidmatan Service Fees	879,644,675	703,505,000	830,135,000
73000	Perolehan daripada Jualan Barang Proceeds from Sales of Goods	83,016,850	89,786,000	101,827,000
73100	Jualan Barang-Barang Cetak Sales of Printed Materials	18,260,758	25,310,000	20,366,000
73200	Jualan Barang-Barang Stor Sales of Store Goods	4,408,264	7,446,000	2,036,000
73300	Jualan Harta Benda Kecuali Yang Diperolehi dari Peruntukan Pembangunan (Termasuk Tanah, Bangunan, Kemudahan dan Alat Kelengkapan) Sales of Property Other Than That Procured Under Development Allocation (Include Land, Building and Equipment)	19,128,063	30,755,000	49,626,000
73900	Pelbagai Jualan Miscellaneous Sales	41,219,765	26,275,000	29,799,000
74000	Sewaan Rental	189,870,635	98,267,000	62,006,000
74100	Sewa Tanah Land Rental	35,831,241	28,370,000	17,902,000
74200	Sewa Bangunan Building Rental	140,739,606	64,700,000	40,825,000

PERINCIAN ANGGARAN HASIL KERAJAAN PERSEKUTUAN DETAILS OF FEDERAL GOVERNMENT REVENUE ESTIMATES				
KOD HASIL (Revenue Code)		PENDAPATAN 2019 (2019 Revenue)	ANGGARAN DISEMAK 2020 (2020 Revised Estimate)	ANGGARAN 2021 (2021 Estimate)
		RM	RM	RM
HASIL BUKAN CUKAI -(Samb.) NON-TAX REVENUE -(Cont.)				
Sewaan -(Samb.) Rental -(Cont.)				
74300	Sewa Kenderaan <i>Vehicle Rental</i>	1,880,978	1,061,000	668,000
74400	Sewa Jentera <i>Rental for Machinery</i>	7,858	6,000	4,000
74500	Sewa Alat Kelengkapan Pejabat, Perabot, dan Kelengkapan <i>Rental of Office Facilities and Furniture</i>	37,040	8,000	6,000
74600	Sewa Alat Kelengkapan Elektronik <i>Rental of Electronic Equipment</i>	222,490	1,000	1,000
74700	Sewa Alat Kelengkapan Elektrik <i>Rental of Electrical Equipment</i>	1,271	2,000	1,000
74800	Sewa Alat Kelengkapan Penyiaran dan Perhubungan <i>Rental Of Broadcasting and Telecommunication Equipment</i>	260,180	60,000	38,000
74900	Sewa Pelbagai <i>Miscellaneous Rental</i>	10,889,971	4,059,000	2,561,000
75000	Faedah dan Pulangan Pelaburan <i>Interest and Return on Investments</i>	60,057,797,554	48,666,295,000	36,775,520,000
75100	Pulangan dari Pelaburan dalam Perusahaan Kewangan <i>Return on Investments from Financial Institutions</i>	2,638,190,000	3,808,258,000	3,630,500,000
75105	Hasil Dan Faedah Dari Pelaburan Dalam Bank Negara Malaysia <i>Interest and Return on Investment from Bank Negara Malaysia</i>	2,500,000,000	3,500,000,000	3,500,000,000

PERINCIAN ANGGARAN HASIL KERAJAAN PERSEKUTUAN DETAILS OF FEDERAL GOVERNMENT REVENUE ESTIMATES				
KOD HASIL (Revenue Code)		PENDAPATAN 2019 (2019 Revenue)	ANGGARAN DISEMAK 2020 (2020 Revised Estimate)	ANGGARAN 2021 (2021 Estimate)
		RM	RM	RM
HASIL BUKAN CUKAI -(Samb.) NON-TAX REVENUE -(Cont.)				
Faedah dan Pulangan Pelaburan -(Samb.) Interest and Return on Investments -(Cont.)				
75200	Pulangan dari Pelaburan dalam Perusahaan Bukan Kewangan - <i>Return on Investment from Non- Financial Institutions -</i>	55,026,069,090	37,573,619,000	19,061,880,000
75213	Hasil Dan Faedah Dari Pelaburan Dalam Petroliaam Nasional Berhad (PETRONAS) <i>Interest and Return on Investment from Petroliaam Nasional Berhad (PETRONAS)</i>	54,000,000,000	34,000,000,000	18,000,000,000
75231	Hasil Dan Faedah Dari Pelaburan Dalam Khazanah Nasional Berhad <i>Interest and Return on Investment from Khazanah Nasional Berhad</i>	1,000,000,000	2,000,000,000	1,000,000,000
75300	Pulangan dari Pelaburan Luar Negeri <i>Return on Investment from Overseas</i>	14,572,046	12,804,000	36,776,000
75400	Pulangan dari Pelaburan-Pelaburan dalam Negeri yang Lain <i>Return from Other Internal Investments</i>	2,378,966,418	7,271,614,000	14,046,364,000
76000	Denda dan Penalti <i>Fines and Penalties</i>	1,650,539,751	1,010,023,000	1,369,951,000
77000	Sumbangan dan Bayaran Ganti daripada Luar Negeri dan Sumbangan Tempatan <i>Contributions and Compensation From Overseas and Local Contributions</i>	6,041,652	132,026,000	83,354,000
77100	Bayaran Ganti Bagi Perkhidmatan dari Luar Negeri <i>Compensation For Services from Overseas</i>	1,531	-	-

PERINCIAN ANGGARAN HASIL KERAJAAN PERSEKUTUAN DETAILS OF FEDERAL GOVERNMENT REVENUE ESTIMATES				
KOD HASIL (Revenue Code)		PENDAPATAN 2019 (2019 Revenue)	ANGGARAN DISEMAK 2020 (2020 Revised Estimate)	ANGGARAN 2021 (2021 Estimate)
		RM	RM	RM
HASIL BUKAN CUKAI -(Samb.)				
NON-TAX REVENUE -(Cont.)				
Sumbangan dan Bayaran Ganti daripada Luar Negeri dan Sumbangan Tempatan -(Samb.)				
<i>Contributions and Compensation From Overseas and Local Contributions -(Cont.)</i>				
77200	Pampasan Dari Luar Negeri Compensation from Overseas	25,388	-	-
77400	Sumbangan Tempatan Local Contributions	6,014,733	132,026,000	83,354,000
78000	Pendapatan daripada Aktiviti Carigali Minyak dan Gas MTJA <i>Income from Exploration of Oil and Gas MTJA</i>	1,690,605,217	1,649,846,000	1,785,716,000
78100	Pendapatan daripada Operasi Petroleum Pihak Berkuasa Bersama Malaysia-Thailand (MTJA) <i>Income from Petroleum Operation Malaysia-Thailand Joint Authority (MTJA)</i>	1,690,605,217	1,649,846,000	1,785,716,000
80000	TERIMAAN BUKAN HASIL NON-REVENUE RECEIPTS	3,292,082,792	7,045,185,000	7,232,274,000
81000	Pulangan Balik Perbelanjaan <i>Refunds of Expenditure</i>	2,064,310,506	1,953,405,000	2,140,447,000
81100	Pulangan Balik Perbelanjaan Am <i>Refunds of General Expenditure</i>	1,684,743,195	1,517,366,000	1,692,826,000
81200	Dapatan Balik Wang Amanah <i>Trust Fund Refunded</i>	14,570,252	2,086,000	2,143,000
81300	Dapatan Balik Wang-wang Tak Dituntut <i>Unclaimed Monies Refunded</i>	364,997,059	433,953,000	445,478,000

PERINCIAN ANGGARAN HASIL KERAJAAN PERSEKUTUAN DETAILS OF FEDERAL GOVERNMENT REVENUE ESTIMATES				
KOD HASIL (Revenue Code)		PENDAPATAN 2019 (2019 Revenue)	ANGGARAN DISEMAK 2020 (2020 Revised Estimate)	ANGGARAN 2021 (2021 Estimate)
		RM	RM	RM
TERIMAAN BUKAN HASIL -(Samb.)				
NON-REVENUE RECEIPTS -(Cont.)				
82000	Terimaan daripada Agensi Kerajaan <i>Receipts from Government Agencies</i>	1,227,730,881	5,091,764,000	5,091,811,000
82100	Terimaan untuk Perkhidmatan <i>Receipts For Services</i>	4,784,806	1,442,000	1,442,000
82200	Bayaran Balik <i>Repayments</i>	1,148,568,090	2,837,000	2,839,000
82300	Pemberian Dari Kumpulan Wang Amanah Pencen (KWAP) <i>Contributions from Retirement Fund (Incorporated)</i>	216	5,000,000,000	5,000,000,000
82400	Jualan <i>Sales</i>	71,982	33,000	33,000
82500	Pelbagai Terimaan <i>Miscellaneous Receipts</i>	74,305,787	87,452,000	87,497,000
86000	Terimaan Pelarasan <i>Adjustment Proceeds</i>	12,697	16,000	16,000
90000	HASIL DARIPADA WILAYAH PERSEKUTUAN <i>REVENUE FROM FEDERAL TERRITORIES</i>	731,499,154	709,774,000	765,329,000
91000	Hasil Cukai daripada Wilayah Persekutuan <i>Tax Revenue from Federal Territories</i>	666,606,365	662,692,000	714,663,000
91100	Cukai Langsung <i>Direct Tax</i>	625,099,859	629,450,000	678,814,000
91200	Cukai Tidak Langsung <i>Indirect Tax</i>	41,506,506	33,242,000	35,849,000

PERINCIAN ANGGARAN HASIL KERAJAAN PERSEKUTUAN DETAILS OF FEDERAL GOVERNMENT REVENUE ESTIMATES				
KOD HASIL (Revenue Code)		PENDAPATAN 2019 (2019 Revenue)	ANGGARAN DISEMAK 2020 (2020 Revised Estimate)	ANGGARAN 2021 (2021 Estimate)
		RM	RM	RM
HASIL DARIPADA WILAYAH PERSEKUTUAN -(Samb.) REVENUE FROM FEDERAL TERRITORIES -(Cont.)				
92000	Hasil Bukan Cukai daripada Wilayah Persekutuan <i>Non-Tax Revenue from Federal Territories</i>	64,892,789	47,082,000	50,666,000
92100	Lesen, Bayaran Pendaftaran dan Permit <i>Licences, Registration Fees and Permits</i>	5,608,650	4,156,000	4,374,000
92200	Perkhidmatan dan Bayaran Perkhidmatan <i>Services and Services Fee</i>	56,023,436	41,534,000	44,791,000
92400	Sewaan <i>Rentals</i>	48,655	45,000	48,000
92900	Pelbagai Hasil Bukan Cukai <i>Miscellaneous Non-Tax Revenue</i>	3,212,047	1,347,000	1,453,000
JUMLAH HASIL KERAJAAN PERSEKUTUAN TOTAL FEDERAL GOVERNMENT REVENUE		264,414,755,876	227,270,015,000	236,900,000,000

Hasil Kerajaan Persekutuan

(Selepas Mengambil Kira Langkah
Belanjawan Yang Dicapangkan Dalam
Belanjawan 2021)

Federal Government Revenue

*(After Taking Into Account Budget
Measures Proposed In 2021 Budget)*

JUMLAH HASIL SELEPAS LANGKAH BELANJAWAN TAHUN 2021
2021 TOTAL REVENUE AFTER BUDGET MEASURES

RM

JUMLAH HASIL KERAJAAN PERSEKUTUAN **236,900,000,000**

Sebelum mengambil kira langkah belanjawan yang dicadangkan dalam Belanjawan 2021

TOTAL FEDERAL GOVERNMENT REVENUE

Before taking into account budget measures proposed in the 2021 Budget

LANGKAH PERCUKAIAN:

TAX MEASURES:

60000	HASIL CUKAI TAX REVENUE	
61000	CUKAI LANGSUNG DIRECT TAX	(1,398,000,000)
61100	Cukai Pendapatan Income Tax	(940,800,000)
61900	Cukai Langsung yang lain Other Direct Tax	(457,200,000)
62000	CUKAI TIDAK LANGSUNG INDIRECT TAX	1,390,000,000
62100	Duti Eksais Excise Duties	1,030,000,000
62200	Duti Import Import Duty	200,000,000
62400- 62500	Cukai Jualan Sales Tax	100,000,000
64000	CUKAI PELANCONGAN TOURISM TAX	60,000,000
	Pengurangan Hasil Bersih Net Revenue Loss	(8,000,000)

JUMLAH HASIL KERAJAAN PERSEKUTUAN **236,892,000,000**

Selepas mengambil kira langkah belanjawan yang dicadangkan dalam Belanjawan 2021

TOTAL FEDERAL GOVERNMENT REVENUE

After taking into account budget measures proposed in the 2021 Budget

ISSN 2637-0166



9 772637 016006