

**Treasury Memorandum
on the Federal
Government Revenue
Estimates For 2023**

TREASURY MEMORANDUM ON THE FEDERAL GOVERNMENT REVENUE ESTIMATES FOR 2023

1. This Memorandum explains the revenue estimates of the Federal Government for 2023, actual 2021 and preliminary for 2022. The Memorandum is prepared in accordance with Article 99 of the Federal Constitution.
2. The Federal Government revenue for 2023 is estimated at RM291.5 billion. Detailed actual collection for 2021 as well as revised estimates for 2022 and revenue estimates for 2023 are in section Summary and Details of Federal Government Revenue Estimate.

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. which include 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.

Federal Treasury
Ministry of Finance, Malaysia
24 February 2023

**Anggaran Hasil Kerajaan
Persekutuan Tahun 2023**
*Federal Government Revenue
Estimates For 2023*

ANGGARAN HASIL KERAJAAN PERSEKUTUAN TAHUN 2023
FEDERAL GOVERNMENT REVENUE ESTIMATES FOR 2023

KOD HASIL (Revenue Code)		PENDAPATAN 2021 (2021 Revenue)	PENDAPATAN AWALAN 2022 (2022 Preliminary Revenue)	ANGGARAN 2023 (2023 Estimate)
		RM	RM	RM
60000	HASIL CUKAI TAX REVENUE	173,703,464,150	208,764,654,710	218,270,000,000
61000	Cukai Langsung Direct Tax	130,115,860,051	153,475,665,529	164,140,000,000
61100	Cukai Pendapatan Income Tax	121,673,962,527	143,277,007,671	153,830,000,000
61900	Cukai Langsung yang Lain Other Direct Tax	8,441,897,524	10,198,657,858	10,310,000,000
62000- 64000	Jumlah Keseluruhan Cukai Tidak Langsung Overall Total Indirect Tax	43,587,604,099	55,288,989,181	54,130,000,000
62000	Cukai Tidak Langsung Indirect Tax	43,586,432,156	55,287,962,758	53,930,000,000
62100	Duti Eksport Export Duty	2,057,063,357	2,621,849,779	1,534,000,000
62200	Duti Import Import Duty	2,644,759,544	3,191,911,907	3,168,000,000
62300	Duti Eksais Terhadap Barangan Tempatan Excise Duty on Local Goods	4,553,832,310	6,943,918,764	6,737,000,000
62400	Cukai Jualan - Tempatan Sales Tax - Local	4,907,116,847	6,247,990,438	6,864,000,000
62500	Cukai Jualan - Import Sales Tax - Import	8,691,263,887	10,008,433,145	10,296,000,000
62600	Cukai Perkhidmatan Service Tax	12,017,669,545	15,111,717,670	16,180,000,000
62700	Levi Levy	2,056,859,150	3,218,848,941	1,333,000,000
62800	Duti Eksais Terhadap Barangan Import Excise Duty on Imported Goods	5,686,734,120	5,611,801,944	5,688,000,000

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KOD HASIL (Revenue Code)		PENDAPATAN 2021 (2021 Revenue)	PENDAPATAN AWALAN 2022 (2022 Preliminary Revenue)	ANGGARAN 2023 (2023 Estimate)
		RM	RM	RM
62900	Pelbagai Cukai Tidak Langsung <i>Miscellaneous Indirect Tax</i>	971,133,396	2,331,490,170	2,130,000,000
64000	Cukai Pelancongan <i>Tourism Tax</i>	1,171,943	1,026,422	200,000,000
70000	HASIL BUKAN CUKAI <i>NON-TAX REVENUE</i>	51,121,996,248	79,608,725,084	67,909,512,000
71000	Lesen, Bayaran Pendaftaran dan Permit <i>Licences, Registration Fees and Permits</i>	10,578,135,371	15,625,737,661	14,178,286,000
71100	Bayaran untuk Kenderaan <i>Fees for Vehicles</i>	3,489,293,000	4,056,005,404	3,901,085,000
71200	Bayaran untuk Radio, Televisyen dan Alat-Alat Elektrik <i>Fees for Radio, Television and Electric Equipments</i>	41	816	-
71300	Bayaran untuk Pendaftaran Individu <i>Individual Registration Fees</i>	2,337,042,020	4,526,197,177	4,633,038,000
71400	Bayaran untuk Berniaga <i>Fees for Business</i>	4,191,736,874	6,797,688,321	5,389,681,000
71500	Bayaran Pengangkutan Udara <i>Aviation Fees</i>	-	16,122	17,000
71900	Pelbagai Bayaran <i>Miscellaneous Payments</i>	560,063,436	245,829,821	254,465,000
72000	Bayaran Perkhidmatan <i>Service Fees</i>	1,574,127,074	2,254,433,972	2,286,344,000
72100	Bayaran Ikhtisas <i>Professional Fees</i>	680,588,862	714,184,393	724,294,000
72200	Bayaran Pelajaran <i>Education Fees</i>	47,441,325	48,778,922	49,469,000
72300	Bayaran Iklan <i>Advertisement Fees</i>	22,169,428	31,261,557	31,703,000
72400	Bayaran Perkhidmatan <i>Service Fees</i>	823,927,459	1,460,209,101	1,480,878,000

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KOD HASIL (Revenue Code)		PENDAPATAN 2021 (2021 Revenue)	PENDAPATAN AWALAN 2022 (2022 Preliminary Revenue)	ANGGARAN 2023 (2023 Estimate)
		RM	RM	RM
73000	Perolehan daripada Jualan Barang <i>Proceeds from Sales of Goods</i>	62,919,884	74,332,645	20,000,000
73100	Jualan Barang-Barang Cetak <i>Sales of Printed Materials</i>	13,630,264	13,012,049	3,501,000
73200	Jualan Barang-Barang Stor <i>Sales of Store of Goods</i>	4,222,090	4,070,686	1,096,000
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>	19,473,983	18,670,757	5,023,000
73900	Pelbagai Jualan <i>Miscellaneous Sales</i>	25,593,547	38,579,153	10,380,000
74000	Sewaan <i>Rental</i>	174,499,264	260,691,372	348,828,000
74100	Sewa Tanah <i>Land Rental</i>	64,178,181	118,190,334	158,150,000
74200	Sewa Bangunan <i>Building Rental</i>	101,401,966	129,040,015	172,667,000
74300	Sewa Kenderaan <i>Vehicle Rental</i>	1,996,541	1,287,101	1,722,000
74400	Sewa Jentera <i>Rental for Machinery</i>	16,895	4,620	6,000
74500	Sewa Alat Kelengkapan Pejabat, Perabot, dan Kelengkapan <i>Rental of Office Facilities and Furniture</i>	10,234	28,741	39,000
74600	Sewa Alat Kelengkapan Elektronik <i>Rental of Electronic Equipment</i>	4,289	4,797	6,000
74700	Sewa Alat Kelengkapan Elektrik <i>Rental of Electrical Equipment</i>	1,976	3,132	4,000

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FEDERAL GOVERNMENT REVENUE ESTIMATES FOR 2023

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		RM	RM	RM
74800	Sewa Alat Kelengkapan Penyiaran dan Perhubungan <i>Rental Of Broadcasting and Telecommunication Equipment</i>	57,670	239,216	320,000
74900	Sewa Pelbagai <i>Miscellaneous Rental</i>	6,831,512	11,893,416	15,914,000
75000	Faedah dan Pulangan Pelaburan <i>Interest and Return on Investments</i>	35,018,121,385	58,222,600,587	47,930,482,000
75100	Pulangan dari Pelaburan dalam Perusahaan Kewangan <i>Return on Investments from Financial Institutions</i>	4,110,201,000	5,125,632,378	2,875,632,000
75200	Pulangan dari Pelaburan dalam Perusahaan Bukan Kewangan <i>Return on Investment from Non-Financial Institutions</i>	28,102,552,331	50,703,635,573	41,069,611,000
75300	Pulangan dari Pelaburan Luar Negeri <i>Return on Investment from Overseas</i>	906,724	1,264,998	310,000
75400	Pulangan dari Pelaburan-Pelaburan dalam Negeri yang Lain <i>Return from Other Internal Investments</i>	1,004,461,330	1,542,067,638	484,929,000
75700	Pulangan Daripada Pelaburan Dalam Negeri Yang Lain <i>Return from Other Domestic Investments</i>	1,800,000,000	850,000,000	3,500,000,000
76000	Denda dan Penalti <i>Fines and Penalties</i>	2,103,307,160	1,581,845,518	1,506,885,000
77000	Sumbangan dan Bayaran Ganti daripada Luar Negeri dan Sumbangan Tempatan <i>Contributions and Compensation From Overseas and Local Contributions</i>	54,212,741	74,658,960	63,687,000
77400	Sumbangan Tempatan <i>Local Contributions</i>	54,212,741	74,658,960	63,687,000
78000	Pendapatan daripada Aktiviti Carigali Minyak dan Gas MTJA <i>Income from Exploration of Oil and Gas MTJA</i>	1,556,673,367	1,514,424,368	1,575,000,000

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FEDERAL GOVERNMENT REVENUE ESTIMATES FOR 2023

KOD HASIL (Revenue Code)		PENDAPATAN 2021 (2021 Revenue)	PENDAPATAN AWALAN 2022 (2022 Preliminary Revenue)	ANGGARAN 2023 (2023 Estimate)
		RM	RM	RM
78100	Pendapatan daripada Operasi Petroleum Pihak Berkuasa Bersama Malaysia-Thailand (MTJA) <i>Income from Petroleum Operation Malaysia-Thailand Joint Authority (MTJA)</i>	1,556,673,367	1,514,424,368	1,575,000,000
80000	TERIMAAN BUKAN HASIL NON-REVENUE RECEIPTS	8,410,935,755	5,296,182,387	4,590,315,000
81000	Pulangan Balik Perbelanjaan Refunds of Expenditure	2,371,305,946	1,810,682,203	1,533,590,000
81100	Pulangan Balik Perbelanjaan Am <i>Refunds of General Expenditure</i>	1,663,827,578	1,227,243,775	1,027,912,000
81200	Dapatan Balik Wang Amanah <i>Trust Fund Refunded</i>	86,502	4,864,438	4,216,000
81300	Dapatan Balik Wang-wang Tak Dituntut <i>Unclaimed Monies Refunded</i>	707,391,866	578,573,990	501,462,000
82000	Terimaan daripada Agensi Kerajaan Receipts from Government Agencies	6,039,628,809	3,485,500,184	3,056,725,000
82100	Terimaan untuk Perkhidmatan <i>Receipts For Services</i>	4,193,579	6,150,509	5,331,000
82200	Bayaran Balik <i>Repayments</i>	9,731,872	7,057,491	6,117,000
82300	Pemberian dan Caruman <i>Contributions and Transfers</i>	6,010,000,294	3,420,052,891	3,000,000,000
82400	Jualan <i>Sales</i>	85,818	40,068	35,000
82500	Pelbagai Terimaan <i>Miscellaneous Receipts</i>	15,617,246	52,199,225	45,242,000
86000	Terimaan Pelarasan Adjustment Proceeds	1,000	-	-
86400	Terimaan Pelarasan <i>Adjustment Proceeds</i>	1,000	-	-

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KOD HASIL (Revenue Code)		PENDAPATAN 2021 (2021 Revenue)	PENDAPATAN AWALAN 2022 (2022 Preliminary Revenue)	ANGGARAN 2023 (2023 Estimate)
		RM	RM	RM
90000	HASIL DARIPADA WILAYAH PERSEKUTUAN REVENUE FROM FEDERAL TERRITORIES	515,658,877	687,198,434	730,173,000
91000	Hasil Cukai daripada Wilayah Persekutuan Tax Revenue from Federal Territories	451,789,912	604,348,745	642,142,000
91100	Cukai Langsung Direct Tax	448,209,521	604,348,400	642,142,000
91200	Cukai Tidak Langsung Indirect Tax	3,580,391	345	-
92000	Hasil Bukan Cukai daripada Wilayah Persekutuan Non-Tax Revenue from Federal Territories	63,868,964	82,849,689	88,031,000
92100	Lesen, Bayaran Pendaftaran dan Permit Licences, Registration Fees and Permits	4,385,479	9,033,300	9,599,000
92200	Perkhidmatan dan Bayaran Perkhidmatan Services and Services Fee	57,087,660	70,473,160	74,880,000
92400	Sewaan Rentals	18,488	4,117	4,000
92900	Pelbagai Hasil Bukan Cukai Miscellaneous Non-Tax Revenue	2,377,337	3,339,112	3,548,000
JUMLAH HASIL KERAJAAN PERSEKUTUAN TOTAL FEDERAL GOVERNMENT REVENUE		233,752,055,029	294,356,760,615	291,500,000,000

**Perincian Anggaran Hasil
Kerajaan Persekutuan
Tahun 2023**

*Details Of Federal
Government Revenue
Estimates For 2023*

PERINCIAN ANGGARAN HASIL KERAJAAN PERSEKUTUAN TAHUN 2023
 DETAILS OF FEDERAL GOVERNMENT REVENUE ESTIMATES FOR 2023

KOD HASIL (Revenue Code)		PENDAPATAN 2021 (2021 Revenue)	PENDAPATAN AWALAN 2022 (2022 Preliminary Revenue)	ANGGARAN 2023 (2023 Estimate)
		RM	RM	RM
60000	HASIL CUKAI TAX REVENUE	173,703,464,150	208,764,654,710	218,270,000,000
61000	Cukai Langsung Direct Tax	130,115,860,051	153,475,665,529	164,140,000,000
61100	Cukai Pendapatan Income Tax	121,673,962,527	143,277,007,671	153,830,000,000
61101	Cukai Pendapatan Individu Individual Income Tax	27,050,724,845	33,776,007,237	35,290,000,000
61102	Cukai Pendapatan Syarikat Companies Income Tax	79,829,032,442	82,133,421,106	96,446,000,000
61103	Cukai Pendapatan Petroleum Petroleum Income Tax	11,569,864,061	23,420,734,109	18,242,000,000
61104	Cukai Pendapatan Koperasi Cooperatives Income Tax	141,759,030	115,795,542	12,000,000
61105	Cukai Pegangan Withholding Tax	3,035,472,887	3,783,521,758	3,792,000,000
	Lain-Lain Others	47,109,262	47,527,917	48,000,000
61900	Cukai Langsung yang Lain Other Direct Tax	8,441,897,524	10,198,657,858	10,310,000,000
61912	Duti Setem Stamp Duty	6,339,859,204	8,038,495,663	8,120,000,000
61913	Cukai Keuntungan Harta Tanah Real Property Gains Tax	1,803,169,198	1,410,666,956	2,170,000,000
	Lain-Lain Others	298,869,122	749,495,240	20,000,000

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KOD HASIL (Revenue Code)		PENDAPATAN 2021 (2021 Revenue)	PENDAPATAN AWALAN 2022 (2022 Preliminary Revenue)	ANGGARAN 2023 (2023 Estimate)
		RM	RM	RM
HASIL CUKAI -(Samb.)				
TAX REVENUE -(Cont.)				
62000- 64000	Jumlah Keseluruhan Cukai Tidak Langsung <i>Overall Total Indirect Tax</i>	43,587,604,099	55,288,989,181	54,130,000,000
62000	Cukai Tidak Langsung <i>Indirect Tax</i>	43,586,432,156	55,287,962,758	53,930,000,000
62100	Duti Eksport <i>Export Duty</i>	2,057,063,357	2,621,849,779	1,534,000,000
62111	Minyak Kelapa Sawit Mentah <i>Crude Palm Oil</i>	1,364,156,408	1,250,817,797	524,000,000
62114	Petroleum Mentah <i>Crude Petroleum</i>	614,216,111	1,208,278,695	834,000,000
	Lain-Lain <i>Others</i>	78,690,838	162,753,288	176,000,000
62200	Duti Import <i>Import Duty</i>	2,644,759,544	3,191,911,907	3,168,000,000
62209	Motokar - CBU <i>Vehicles - CBU</i>	459,656,716	568,663,416	564,403,000
62210	Motokar - CKD <i>Vehicles - CKD</i>	32,804,904	33,314,742	33,065,000
62212	Alat-alat Ganti Kenderaan Bermotor <i>Motor Spare Parts</i>	358,154,838	460,608,537	457,158,000
62227	Mesin dan Alat-alat Ganti <i>Machines and Spare Parts</i>	284,100,268	364,156,710	361,429,000
62230	Besi Keluli dalam Bentuk Struktur <i>Structured Steel</i>	168,878,796	160,357,352	159,156,000
62236	Resin dan Bahan Plastik <i>Resins and Plastic Materials</i>	154,695,706	187,184,753	185,782,000

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		RM	RM	RM
HASIL CUKAI -(Samb.) TAX REVENUE -(Cont.)				
Cukai Tidak Langsung -(Samb.) Indirect Tax -(Cont.)				
62289	Barangan Buatan Logam <i>Metal Products</i>	96,078,539	102,570,057	101,802,000
	Lain-Lain <i>Others</i>	1,090,389,777	1,315,056,341	1,305,205,000
62300	Duti Eksais Terhadap Barangan Tempatan <i>Excise Duty on Local Goods</i>	4,553,832,310	6,943,918,764	6,737,000,000
62310	Bir daripada Malt <i>Beer from Malt</i>	1,478,621,897	2,032,610,256	1,972,041,000
62318	Kenderaan Penumpang <i>Passenger Vehicles</i>	2,328,889,039	3,475,267,631	3,371,710,000
62326	Motosikal dan Skuter <i>Motorbike and Scooter</i>	539,350,405	1,215,426,889	1,179,209,000
	Lain-Lain <i>Others</i>	206,970,970	220,613,987	214,040,000
62400	Cukai Jualan - Tempatan <i>Sales Tax - Local</i>	4,907,116,847	6,247,990,438	6,864,000,000
62409	Kenderaan Bermotor Dagangan <i>Commercial Motor Vehicle</i>	372,020,747	511,995,430	562,475,000
62411	Mesin dan Alat-alat Ganti <i>Machine and Spare Parts</i>	331,150,472	412,354,655	453,010,000
62415	Barang Buatan Plastik <i>Plastic Products</i>	583,024,684	678,828,038	745,756,000
62418	Barang-barang Elektrik <i>Electrical Goods</i>	506,163,732	637,886,891	700,778,000
62422	Kertas dan Keluarannya <i>Papers</i>	278,383,396	325,640,997	357,747,000

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		RM	RM	RM
HASIL CUKAI -(Samb.)				
TAX REVENUE -(Cont.)				
Cukai Tidak Langsung -(Samb.)				
Indirect Tax -(Cont.)				
	Lain-lain <i>Others</i>	2,836,373,817	3,681,284,428	4,044,234,000
62500	Cukai Jualan - Import <i>Sales Tax - Import</i>	8,691,263,887	10,008,433,145	10,296,000,000
62508	Motokar CBU <i>CBU Motor Vehicles</i>	238,538,888	405,931,398	417,595,000
62514	Pakaian <i>Clothes</i>	315,059,304	530,504,249	545,747,000
62522	Makanan Dalam Tin dan Lain-Lain <i>Canned Food and Others</i>	463,315,381	558,098,796	574,134,000
62533	Perkakasan Rumahtangga Elektrik Yang Lain <i>Other Household Electrical Appliance</i>	375,934,418	380,813,398	391,755,000
62535	Mesin dan Alat-alat Ganti <i>Machine and Spare Parts</i>	1,373,789,222	1,527,051,102	1,570,927,000
	Lain-lain <i>Others</i>	5,924,626,673	6,606,034,201	6,795,842,000
62600	Cukai Perkhidmatan <i>Service Tax</i>	12,017,669,545	15,111,717,670	16,180,000,000
62603	Bilik Menginap/ Tempat Tidur <i>Accommodation</i>	22,257,078	525,605,312	562,762,000
62610	Penyediaan Polisi Insurans <i>Insurance Policy</i>	1,447,013,836	1,558,396,462	1,668,563,000
62611	Perkhidmatan Telekomunikasi <i>Telecommunication Service</i>	1,438,835,086	1,458,831,435	1,561,960,000

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	RM	RM	RM
HASIL CUKAI -(Samb.) TAX REVENUE -(Cont.)			
Cukai Tidak Langsung -(Samb.) Indirect Tax -(Cont.)			
62627 Perkhidmatan Pengurusan Management Services	1,228,665,803	1,417,080,389	1,517,257,000
62633 Makanan & Minuman Food & Drink	1,232,741,851	2,083,440,571	2,230,724,000
62639 Teknologi Maklumat Information Technology	1,006,184,631	1,177,678,614	1,260,931,000
Lain-lain Others	5,641,971,260	6,890,684,886	7,377,803,000
62700 Levi Levy	2,056,859,150	3,218,848,941	1,333,000,000
62705 Levi Buah Kelapa Sawit Levy on Oil Palm Fruit	1,952,907,456	3,020,596,572	1,123,000,000
Lain-lain Others	103,951,694	198,252,368	210,000,000
62800 Duti Eksais Terhadap Barangan Import Excise Duty on Imported Goods	5,686,734,120	5,611,801,944	5,688,000,000
62802 Rokok Yang Diimport Imported Cigarettes	2,927,354,402	2,307,120,440	2,338,447,000
62803 Minuman Keras yang Diimport Imported Alcoholic Beverage	100,011,524	150,157,222	152,196,000
62806 Motokar Completely Built Up (CBU) Completely Built Up (CBU) Motorcars	2,286,237,584	2,705,436,786	2,742,172,000
Lain-lain Others	373,130,610	449,087,495	455,185,000

PERINCIAN ANGGARAN HASIL KERAJAAN PERSEKUTUAN TAHUN 2023
DETAILS OF FEDERAL GOVERNMENT REVENUE ESTIMATES FOR 2023

KOD HASIL (Revenue Code)		PENDAPATAN 2021 (2021 Revenue)	PENDAPATAN AWALAN 2022 (2022 Preliminary Revenue)	ANGGARAN 2023 (2023 Estimate)
		RM	RM	RM
HASIL CUKAI -(Samb.) TAX REVENUE -(Cont.)				
Cukai Tidak Langsung -(Samb.) Indirect Tax -(Cont.)				
62900	Pelbagai Cukai Tidak Langsung Miscellaneous Indirect Tax	971,133,396	2,331,490,170	2,130,000,000
64000	Cukai Pelancongan Tourism Tax	1,171,943	1,026,422	200,000,000
70000	HASIL BUKAN CUKAI NON-TAX REVENUE	51,121,996,248	79,608,725,084	67,909,512,000
71000	Lesen, Bayaran Pendaftaran dan Permit Licences, Registration Fees and Permits	10,578,135,371	15,625,737,661	14,178,286,000
71100	Bayaran untuk Kenderaan Fees for Vehicles	3,489,293,000	4,056,005,404	3,901,085,000
71105	Lesen Kenderaan Bermotor Motor Vehicles Licences	3,060,904,000	3,195,161,122	3,010,000,000
	Lain-lain Others	428,389,000	860,844,282	891,085,000
71200	Bayaran untuk Radio, Televisyen dan Alat-Alat Elektrik Fees for Radio, Television and Electric Equipments	41	816	4,000
71300	Bayaran untuk Pendaftaran Individu Individual Registration Fees	2,337,042,020	4,526,197,177	4,633,038,000
71309	Levi Pekerja Asing Levy on Foreign Workers	1,945,033,689	3,439,617,521	3,508,289,000
	Lain-lain Others	392,008,330	1,086,579,656	1,124,749,000
71400	Bayaran untuk Berniaga Fees for Business	4,191,736,874	6,797,688,322	5,389,681,000
71405	Royalti Petroleum Petroleum Royalty	3,698,907,684	5,974,910,498	4,538,000,000

PERINCIAN ANGGARAN HASIL KERAJAAN PERSEKUTUAN TAHUN 2023
 DETAILS OF FEDERAL GOVERNMENT REVENUE ESTIMATES FOR 2023

KOD HASIL (Revenue Code)		PENDAPATAN 2021 (2021 Revenue)	PENDAPATAN AWALAN 2022 (2022 Preliminary Revenue)	ANGGARAN 2023 (2023 Estimate)
		RM	RM	RM
HASIL BUKAN CUKAI -(Samb.) NON-TAX REVENUE -(Cont.)				
Lesen, Bayaran Pendaftaran dan Permit -(Samb.) Licences, Registration Fees and Permits (Cont.)				
	Lain-lain Others	492,829,190	822,777,823	851,681,000
71500	Bayaran Pengangkutan Udara Aviation Fees	-	16,122	17,000
71900	Pelbagai Bayaran Miscellaneous Payments	560,063,436	245,829,821	254,465,000
72000	Bayaran Perkhidmatan Service Fees	1,574,127,074	2,254,433,972	2,286,344,000
72100	Bayaran Ikhtisas Professional Fees	680,588,862	714,184,393	724,294,000
72200	Bayaran Pelajaran Education Fees	47,441,325	48,778,922	49,469,000
72300	Bayaran Iklan Advertisement Fees	22,169,428	31,261,557	31,703,000
72400	Bayaran Perkhidmatan Service Fees	823,927,459	1,460,209,100	1,480,878,000
73000	Perolehan daripada Jualan Barang Proceeds from Sales of Goods	62,919,884	74,332,645	20,000,000
73100	Jualan Barang-Barang Cetak Sales of Printed Materials	13,630,264	13,012,049	3,501,000
73200	Jualan Barang-Barang Stor Sales of Store of Goods	4,222,090	4,070,686	1,096,000
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)	19,473,983	18,670,757	5,023,000

PERINCIAN ANGGARAN HASIL KERAJAAN PERSEKUTUAN TAHUN 2023
DETAILS OF FEDERAL GOVERNMENT REVENUE ESTIMATES FOR 2023

KOD HASIL <i>(Revenue Code)</i>		PENDAPATAN 2021 <i>(2021 Revenue)</i>	PENDAPATAN AWALAN 2022 <i>(2022 Preliminary Revenue)</i>	ANGGARAN 2023 <i>(2023 Estimate)</i>
		RM	RM	RM
HASIL BUKAN CUKAI -(Samb.)				
<i>NON-TAX REVENUE -(Cont.)</i>				
Perolehan daripada Jualan Barang -(Samb.)				
<i>Proceeds from Sales of Goods -(Cont.)</i>				
73900	Pelbagai Jualan <i>Miscellaneous Sales</i>	25,593,547	38,579,153	10,380,000
74000	Sewaan <i>Rental</i>	174,499,264	260,691,372	348,828,000
74100	Sewa Tanah <i>Land Rental</i>	64,178,181	118,190,334	158,150,000
74200	Sewa Bangunan <i>Building Rental</i>	101,401,966	129,040,015	172,667,000
74300	Sewa Kenderaan <i>Vehicle Rental</i>	1,996,541	1,287,101	1,722,000
74400	Sewa Jentera <i>Rental for Machinery</i>	16,895	4,620	6,000
74500	Sewa Alat Kelengkapan Pejabat, Perabot, dan Kelengkapan <i>Rental of Office Facilities and Furniture</i>	10,234	28,741	39,000
74600	Sewa Alat Kelengkapan Elektronik <i>Rental of Electronic Equipment</i>	4,289	4,797	6,000
74700	Sewa Alat Kelengkapan Elektrik <i>Rental of Electrical Equipment</i>	1,976	3,132	4,000
74800	Sewa Alat Kelengkapan Penyiaran dan Perhubungan <i>Rental of Broadcasting and Telecommunication Equipment</i>	57,670	239,216	320,000
74900	Sewa Pelbagai <i>Miscellaneous Rental</i>	6,831,512	11,893,416	15,914,000
75000	Faedah dan Pulangan Pelaburan <i>Interest and Return on Investments</i>	35,018,121,385	58,222,600,587	47,930,482,000

PERINCIAN ANGGARAN HASIL KERAJAAN PERSEKUTUAN TAHUN 2023
DETAILS OF FEDERAL GOVERNMENT REVENUE ESTIMATES FOR 2023

KOD HASIL (Revenue Code)		PENDAPATAN 2021 (2021 Revenue)	PENDAPATAN AWALAN 2022 (2022 Preliminary Revenue)	ANGGARAN 2023 (2023 Estimate)
		RM	RM	RM
HASIL BUKAN CUKAI -(Samb.) NON-TAX REVENUE -(Cont.)				
Faedah dan Pulangan Pelaburan -(Samb.) Interest and Return on Investments -(Cont.)				
75100	Pulangan dari Pelaburan dalam Perusahaan Kewangan <i>Return on Investments from Financial Institutions</i>	4,110,201,000	5,125,632,378	2,875,632,000
75105	Hasil Dan Faedah Dari Pelaburan Dalam Bank Negara Malaysia <i>Interest and Return on Investment from Bank Negara Malaysia</i>	4,000,000,000	5,000,000,000	2,750,000,000
	Lain-lain <i>Others</i>	110,201,000	125,632,378	125,632,000
75200	Pulangan dari Pelaburan dalam Perusahaan Bukan Kewangan <i>Return on Investment from Non-Financial Institutions</i>	28,102,552,331	50,703,635,573	41,069,611,000
75213	Hasil Dan Faedah Dari Pelaburan Dalam Petroleum Nasional Berhad (PETRONAS) <i>Interest and Return on Investment from Petroleum Nasional Berhad (PETRONAS)</i>	25,000,000,000	50,000,000,000	40,000,000,000
75231	Hasil Dan Faedah Dari Pelaburan Dalam Khazanah Nasional Berhad <i>Interest and Return on Investment from Khazanah Nasional Berhad</i>	3,000,000,000	500,000,000	1,000,000,000
	Lain-Lain <i>Others</i>	102,552,331	203,635,573	69,611,000
75300	Pulangan dari Pelaburan Luar Negeri <i>Return on Investment from Overseas</i>	906,724	1,264,998	310,000

PERINCIAN ANGGARAN HASIL KERAJAAN PERSEKUTUAN TAHUN 2023
DETAILS OF FEDERAL GOVERNMENT REVENUE ESTIMATES FOR 2023

KOD HASIL <i>(Revenue Code)</i>		PENDAPATAN 2021 <i>(2021 Revenue)</i>	PENDAPATAN AWALAN 2022 <i>(2022 Preliminary Revenue)</i>	ANGGARAN 2023 <i>(2023 Estimate)</i>
		RM	RM	RM
HASIL BUKAN CUKAI -(Samb.) <i>NON-TAX REVENUE -(Cont.)</i>				
<i>Faedah dan Pulangan Pelaburan -(Samb.)</i> <i>Interest and Return on Investments -(Cont.)</i>				
75400	Pulangan dari Pelaburan-Pelaburan dalam Negeri yang Lain <i>Return from Other Internal Investments</i>	1,004,461,330	1,542,067,638	484,929,000
75700	Pulangan Daripada Pelaburan Dalam Negeri Yang Lain <i>Other Domestic Return on Investment</i>	1,800,000,000	850,000,000	3,500,000,000
76000	Denda dan Penalti <i>Fines and Penalties</i>	2,103,307,160	1,581,845,518	1,506,885,000
77000	Sumbangan dan Bayaran Ganti daripada Luar Negeri dan Sumbangan Tempatan <i>Contributions and Compensation From Overseas and Local Contributions</i>	54,212,741	74,658,960	63,687,000
77400	Sumbangan Tempatan <i>Local Contributions</i>	54,212,741	74,658,960	63,687,000
78000	Pendapatan daripada Aktiviti Carigali Minyak dan Gas MTJA <i>Income from Exploration of Oil and Gas MTJA</i>	1,556,673,367	1,514,424,368	1,575,000,000
78100	Pendapatan daripada Operasi Petroleum Pihak Berkuasa Bersama Malaysia-Thailand (MTJA) <i>Income from Petroleum Operation Malaysia-Thailand Joint Authority (MTJA)</i>	1,556,673,367	1,514,424,368	1,575,000,000
80000	TERIMAAN BUKAN HASIL <i>NON-REVENUE RECEIPTS</i>	8,410,935,755	5,296,182,387	4,590,315,000
81000	Pulangan Balik Perbelanjaan <i>Refunds of Expenditure</i>	2,371,305,946	1,810,682,203	1,533,590,000
81100	Pulangan Balik Perbelanjaan Am <i>Refunds of General Expenditure</i>	1,663,827,578	1,227,243,775	1,027,912,000
81200	Dapatan Balik Wang Amanah <i>Trust Fund Refunded</i>	86,502	4,864,438	4,216,000

PERINCIAN ANGGARAN HASIL KERAJAAN PERSEKUTUAN TAHUN 2023
 DETAILS OF FEDERAL GOVERNMENT REVENUE ESTIMATES FOR 2023

KOD HASIL (Revenue Code)		PENDAPATAN 2021 (2021 Revenue)	PENDAPATAN AWALAN 2022 (2022 Preliminary Revenue)	ANGGARAN 2023 (2023 Estimate)
		RM	RM	RM
TERIMAAN BUKAN HASIL -(Samb.) NON-REVENUE RECEIPTS -(Cont.)				
Pulangan Balik Perbelanjaan -(Samb.) Refunds of Expenditure -(Cont.)				
81300	Dapatan Balik Wang-wang Tak Dituntut <i>Unclaimed Monies Refunded</i>	707,391,866	578,573,990	501,462,000
82000	Terimaan daripada Agensi Kerajaan <i>Receipts from Government Agencies</i>	6,039,628,809	3,485,500,184	3,056,725,000
82100	Terimaan untuk Perkhidmatan <i>Receipts For Services</i>	4,193,579	6,150,509	5,331,000
82200	Bayaran Balik <i>Repayments</i>	9,731,872	7,057,491	6,117,000
82300	Pemberian dan Caruman <i>Contributions and Transfers</i>	6,010,000,294	3,420,052,891	3,000,000,000
82400	Jualan <i>Sales</i>	85,818	40,068	35,000
82500	Pelbagai Terimaan <i>Miscellaneous Receipts</i>	15,617,246	52,199,225	45,242,000
86000	Terimaan Pelarasan <i>Adjustment Proceeds</i>	1,000	-	-
90000	HASIL DARIPADA WILAYAH PERSEKUTUAN <i>REVENUE FROM FEDERAL TERRITORIES</i>	515,658,877	687,198,434	730,173,000
91000	Hasil Cukai daripada Wilayah Persekutuan <i>Tax Revenue from Federal Territories</i>	451,789,912	604,348,745	642,142,000
91100	Cukai Langsung <i>Direct Tax</i>	448,209,521	604,348,400	642,142,000
91200	Cukai Tidak Langsung <i>Indirect Tax</i>	3,580,391	345	-
92000	Hasil Bukan Cukai daripada Wilayah Persekutuan <i>Non-Tax Revenue from Federal Territories</i>	63,868,964	82,849,689	88,031,000

PERINCIAN ANGGARAN HASIL KERAJAAN PERSEKUTUAN TAHUN 2023
 DETAILS OF FEDERAL GOVERNMENT REVENUE ESTIMATES FOR 2023

KOD HASIL (Revenue Code)	PENDAPATAN 2021 (2021 Revenue)	PENDAPATAN AWALAN 2022 (2022 Preliminary Revenue)	ANGGARAN 2023 (2023 Estimate)
	RM	RM	RM
HASIL DARIPADA WILAYAH PERSEKUTUAN -(Samb.) REVENUE FROM FEDERAL TERRITORIES -(Cont.)			
Hasil Bukan Cukai daripada Wilayah Persekutuan -(Samb.) Non-Tax Revenue from Federal Territories -(Cont.)			
92100	4,385,479	9,033,300	9,599,000
92200	57,087,660	70,473,160	74,880,000
92400	18,488	4,117	4,000
92900	2,377,337	3,339,112	3,548,000
JUMLAH HASIL KERAJAAN PERSEKUTUAN	233,752,055,029	294,356,760,615	291,500,000,000
TOTAL FEDERAL GOVERNMENT REVENUE			

Hasil Kerajaan Persekutuan

(Selepas Mengambil Kira Langkah Bajet Yang Dicapangkan Dalam Bajet 2023)

Federal Government Revenue

(After Taking Into Account Budget Measures Proposed In Budget 2023)

JUMLAH HASIL SELEPAS LANGKAH BAJET TAHUN 2023
2023 TOTAL REVENUE AFTER BUDGET MEASURES

		<u>RM</u>
JUMLAH HASIL KERAJAAN PERSEKUTUAN		272,570,072,000
Sebelum mengambil kira langkah bajet yang dicadangkan dalam Bajet 2023		
TOTAL FEDERAL GOVERNMENT REVENUE		
<i>Before taking into account budget measures proposed in the Budget 2023</i>		
LANGKAH BAJET:		
<i>BUDGET MEASURES:</i>		
60000	HASIL CUKAI TAX REVENUE	
61000	CUKAI LANGSUNG DIRECT TAX	(1,701,500,000)
61100	Cukai Pendapatan <i>Income Tax</i>	(1,661,500,000)
61900	Cukai Langsung yang lain <i>Other Direct Tax</i>	(40,000,000)
62000	CUKAI TIDAK LANGSUNG INDIRECT TAX	368,850,000
62200	Duti Import <i>Import Duty</i>	141,900,000
62300	Duti Eksais Terhadap Barangan Tempatan <i>Excise Duty on Local Goods</i>	(7,000,000)
62400- 62500	Cukai Jualan <i>Sales Tax</i>	(30,050,000)
62600	Cukai Perkhidmatan <i>Service Tax</i>	(36,000,000)
62800	Duti Eksais Terhadap Barangan Import <i>Excise Duty on Imported Goods</i>	300,000,000
Kehilangan Hasil Bersih		(1,332,650,000)
<i>Net Revenue Loss</i>		
JUMLAH HASIL KERAJAAN PERSEKUTUAN		271,237,422,000
Selepas mengambil kira langkah bajet yang dicadangkan dalam Bajet 2023		
TOTAL FEDERAL GOVERNMENT REVENUE		
<i>After taking into account budget measures proposed in the Budget 2023</i>		

