

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

PERINCIAN ANGGARAN HASIL KERAJAAN PERSEKUTUAN TAHUN 2026
DETAILS OF FEDERAL GOVERNMENT REVENUE ESTIMATES FOR 2026

KOD HASIL (Revenue Code)		PENDAPATAN 2024 (2024 Revenue)	ANGGARAN DISEMAK 2025 (2025 Revised Estimate)	ANGGARAN 2026 (2026 Estimate)
		RM	RM	RM
60000	HASIL CUKAI TAX REVENUE	240,191,461,212	253,400,073,000	270,383,455,000
61000	Cukai Langsung Direct Tax	171,692,768,698	177,145,126,000	187,356,966,000
61100	Cukai Pendapatan Income Tax	158,870,355,636	164,090,595,000	173,865,880,000
61101	Cukai Pendapatan Individu Individual Income Tax	41,098,919,434	44,858,610,000	49,068,740,000
61102	Cukai Pendapatan Syarikat Companies Income Tax	92,776,355,648	97,032,839,000	103,353,115,000
61103	Cukai Pendapatan Petroleum Petroleum Income Tax	20,527,979,567	16,905,769,000	15,698,214,000
61104	Cukai Pendapatan Koperasi Cooperatives Income Tax	26,778,363	95,016,000	92,791,000
61106	Cukai Pegangan Withholding Tax	4,167,224,900	4,585,000,000	4,933,000,000
	Lain-Lain Others	273,097,724	613,361,000	720,020,000
61900	Cukai Langsung yang Lain Other Direct Tax	12,822,413,062	13,054,531,000	13,491,086,000
61912	Duti Setem Stamp Duty	9,955,623,732	10,094,562,000	10,251,985,000
61914	Cukai Aktiviti Perniagaan Luar Pesisir Labuan Tax on Labuan Offshore Business Activity	788,154,046	683,607,000	842,174,000

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		RM	RM	RM
HASIL CUKAI (samb.) TAX REVENUE (cont.)				
Cukai Langsung (samb.) Direct Tax (cont.)				
61917	Cukai Keuntungan & Harta Tanah	2,078,596,035	2,276,347,000	2,396,912,000
61918	Real Property Gains Tax			
	Lain-Lain Others	39,249	15,000	15,000
62000 & 64000	Jumlah Keseluruhan Cukai Tidak Langsung <i>Overall Total Indirect Tax</i>	68,498,692,514	76,254,947,000	83,026,489,000
62000	Cukai Tidak Langsung <i>Indirect Tax</i>	68,189,671,163	75,900,810,000	82,654,647,000
62100	Duti Eksport Export Duty	2,091,735,092	1,919,815,000	1,913,173,000
62111	Minyak Kelapa Sawit Mentah Crude Palm Oil	902,537,832	883,090,000	880,034,000
62114	Petroleum Mentah Crude Petroleum	1,010,680,944	681,138,000	678,782,000
	Lain-Lain Others	178,516,316	355,587,000	354,357,000
62200	Duti Import Import Duty	3,072,502,541	3,077,279,000	3,081,464,000
62209	Motokar - CBU Vehicles - CBU	598,671,673	629,592,000	630,449,000
62210	Motokar - CKD Vehicles - CKD	275,441	466,000	467,000
62212	Alat-alat Ganti Kenderaan Bermotor Motor Spare Parts	368,379,216	328,881,000	329,329,000

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HASIL CUKAI (samb.) TAX REVENUE (cont.)				
Cukai Tidak Langsung (samb.) Indirect Tax (cont.)				
62227	Mesin dan Alat-alat Ganti <i>Machines and Spare Parts</i>	403,606,265	406,697,000	407,250,000
62230	Besi Keluli dalam Bentuk Struktur <i>Structured Steel</i>	92,319,617	91,170,000	91,294,000
62236	Resin dan Bahan Plastik <i>Resins and Plastic Materials</i>	207,540,456	233,057,000	233,374,000
62289	Barangan Buatan Logam <i>Metal Products</i>	125,536,517	122,565,000	122,732,000
	Lain-Lain <i>Others</i>	1,276,173,356	1,264,851,000	1,266,569,000
62300	Duti Eksais Terhadap Barangan Tempatan <i>Excise Duty on Local Goods</i>	6,704,465,520	5,999,427,000	6,134,914,000
62310	Bir daripada Malt <i>Beer from Malt</i>	1,953,289,946	1,780,561,000	1,820,772,000
62318	Kenderaan Penumpang <i>Passenger Vehicles</i>	3,821,266,658	3,224,626,000	3,297,449,000
62326	Motosikal dan Skuter <i>Motorbike and Scooter</i>	668,274,068	744,113,000	760,918,000
	Lain-Lain <i>Others</i>	261,634,848	250,127,000	255,775,000
62400	Cukai Jualan - Tempatan <i>Sales Tax - Local</i>	8,239,002,723	7,983,378,000	8,815,440,000
62408	Kenderaan Bermotor Penumpang <i>Passenger motor Vehicle</i>	1,821,569,228	1,662,518,000	1,835,793,000

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HASIL CUKAI (samb.) TAX REVENUE (cont.)				
Cukai Tidak Langsung (samb.) Indirect Tax (cont.)				
62409	Kenderaan Bermotor Dagangan Commercial Motor Vehicle	535,534,840	445,192,000	491,592,000
62411	Mesin dan Alat-alat Ganti Machine and Spare Parts	461,009,288	421,255,000	465,160,000
62412	Makanan Ringan Tidbits	733,025,200	745,859,000	823,596,000
62415	Barang Buatan Plastik Plastic Products	657,175,874	661,995,000	730,991,000
62418	Barang-barang Elektrik Electrical Goods	784,572,547	868,925,000	959,488,000
62422	Kertas dan Keluarannya Papers & its Products	337,367,837	334,367,000	369,216,000
	Lain-lain Others	2,908,747,909	2,843,267,000	3,139,604,000
62500	Cukai Jualan - Import Sales Tax - Import	13,270,673,987	16,116,332,000	17,796,039,000
62508	Motokar CBU CBU Motor Vehicles	980,394,908	1,131,969,000	1,249,947,000
62514	Pakaian Clothes	588,022,756	563,986,000	622,766,000
62520	Alat Ganti Kenderaan Bermotor Motor Vehicle spare Parts	314,710,456	320,239,000	353,616,000
62522	Makanan Dalam Tin dan Lain-Lain Canned Food and Others	601,828,959	627,786,000	693,217,000

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HASIL CUKAI (samb.) TAX REVENUE (cont.)				
Cukai Tidak Langsung (samb.) Indirect Tax (cont.)				
62533	Perkakasan Rumah tangga Elektrik Yang Lain <i>Other Household Electrical Appliance</i>	415,071,805	418,481,000	462,097,000
62535	Mesin dan Alat-alat Ganti <i>Machine and Spare Part</i>	2,250,543,467	3,631,157,000	4,009,610,000
62544	Resin dan Bahan Plastik <i>Resin & Plastic Material</i>	304,356,629	360,520,000	398,095,000
62556	Telefon Bimbit <i>Mobile Phones</i>	630,385,891	586,296,000	647,402,000
62560	Barang Bernilai Rendah (LVG) <i>Low Value Goods (LVG)</i>	474,020,000	915,900,000	1,011,359,000
	Lain-lain <i>Others</i>	6,711,339,116	7,559,998,000	8,347,930,000
62600	Cukai Perkhidmatan <i>Service Tax</i>	23,247,651,872	29,323,880,000	33,015,864,000
62603	Bilik Menginap/ Tempat Tidur <i>Accommodation</i>	1,168,585,347	1,302,395,000	1,466,371,000
62610	Penyediaan Polisi Insurans <i>Insurance Policy</i>	2,332,895,703	2,796,665,000	3,148,776,000
62611	Perkhidmatan Telekomunikasi <i>Telecommunication Service</i>	1,528,577,948	1,650,872,000	1,858,723,000
62617	Perkhidmatan Kawalan Keselamatan <i>Security Services</i>	541,066,866	668,148,000	752,271,000

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HASIL CUKAI (samb.) TAX REVENUE (cont.)				
Cukai Tidak Langsung (samb.) Indirect Tax (cont.)				
62620	Perkhidmatan Perundingan/Guaman <i>Consultation Services/ Legal</i>	456,397,961	533,285,000	600,427,000
62624	Perkhidmatan Perunding <i>Consultancy Services</i>	777,841,748	926,211,000	1,042,824,000
62633	Makanan & Minuman <i>Food & Beverages</i>	2,802,299,286	3,218,287,000	3,623,481,000
62639	Teknologi Maklumat <i>Information Technology</i>	1,682,723,262	2,069,160,000	2,329,675,000
62647	Perkhidmatan Digital yang Diimport <i>Imported Digital Services</i>	1,637,577,140	2,268,032,000	2,553,586,000
62649	Perkhidmatan Digital Tempatan <i>Local Digital Services</i>	560,061,928	945,630,000	1,064,689,000
62651	Perkhidmatan Logistik <i>Logistic Services</i>	1,031,175,986	2,092,303,000	2,355,732,000
	Lain-lain <i>Others</i>	8,728,448,697	10,852,892,000	12,219,309,000
62700	Levi <i>Levy</i>	1,958,428,817	1,979,803,000	2,100,269,000
62705	Levi Buah Kelapa Sawit <i>Windfall Levy on Palm Fuit</i>	1,485,950,471	1,543,765,000	1,637,699,000
	Lain-lain <i>Others</i>	472,478,346	436,038,000	462,570,000
62800	Duti Eksais Terhadap Barangan Import <i>Excise Duty on Imported Goods</i>	6,678,316,267	6,508,896,000	6,655,884,000

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HASIL CUKAI (samb.) TAX REVENUE (cont.)				
Cukai Tidak Langsung (samb.) Indirect Tax (cont.)				
62802	Rokok Yang Diimport <i>Imported Cigarettes</i>	2,774,873,800	2,566,318,000	2,624,274,000
62803	Minuman Keras yang Diimport <i>Imported Alcoholic Beverage</i>	112,725,149	103,834,000	106,178,000
62806	Motokar Completely Built Up (CBU) <i>Completely Built Up (CBU) Motorcars</i>	3,266,683,935	3,268,414,000	3,342,225,000
	Lain-lain Others	524,033,383	570,330,000	583,207,000
62900	Pelbagai Cukai Tidak Langsung <i>Miscellaneous Indirect Tax</i>	2,926,894,344	2,992,000,000	3,141,600,000
64000	Cukai Pelancongan <i>Tourism Tax</i>	309,021,351	354,137,000	371,842,000
70000	HASIL BUKAN CUKAI <i>NON-TAX REVENUE</i>	70,098,174,893	73,387,772,000	61,699,562,000
71000	Lesen, Bayaran Pendaftaran dan Permit <i>Licences, Registration Fees and Permits</i>	17,041,214,097	15,878,966,000	15,725,708,000
71100	Bayaran untuk Kenderaan <i>Fees for Vehicles</i>	4,328,757,829	4,506,834,000	4,556,009,000
71105	Lesen Kenderaan Bermotor <i>Motor Vehicles Licences</i>	3,359,244,877	3,439,579,000	3,447,595,000
	Lain-lain Others	969,512,952	1,067,255,000	1,108,414,000
71300	Bayaran untuk Pendaftaran Individu <i>Individual Registration Fees</i>	4,861,600,091	4,663,456,000	4,752,226,000

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HASIL BUKAN CUKAI (samb.) <i>NON-TAX REVENUE (cont.)</i>				
Lesen, Bayaran Pendaftaran dan Permit <i>(samb.)</i> <i>Licences, Registration Fees and Permits</i> <i>(cont.)</i>				
71309	Levi Pekerja Asing <i>Levy on Foreign Workers</i>	3,807,368,894	3,723,924,000	3,776,461,000
	Lain-lain <i>Others</i>	1,054,231,197	939,532,000	975,765,000
71400	Bayaran untuk Berniaga <i>Fees for Business</i>	7,543,904,868	6,317,836,000	6,011,563,000
71405	Royalti Petroleum <i>Petroleum Royalty</i>	6,696,288,724	5,474,785,000	5,136,000,000
	Lain-lain <i>Others</i>	847,616,144	843,051,000	875,563,000
71500	Bayaran Pengangkutan Udara <i>Aviation Fees</i>	200	-	-
71900	Pelbagai Bayaran <i>Miscellaneous Payments</i>	306,951,109	390,840,000	405,910,000
72000	Bayaran Perkhidmatan <i>Service Fees</i>	3,031,328,490	3,118,588,000	3,175,859,000
72100	Bayaran Ikhtisas <i>Professional Fees</i>	884,706,155	1,001,585,000	1,019,979,000
72200	Bayaran Pelajaran <i>Education Fees</i>	52,865,771	86,270,000	87,854,000
72300	Bayaran Iklan <i>Advertisement Fees</i>	25,277,093	32,274,000	32,866,000
72400	Bayaran Perkhidmatan <i>Service Fees</i>	2,068,479,471	1,998,459,000	2,035,160,000
73000	Perolehan daripada Jualan Barang <i>Proceeds from Sales of Goods</i>	297,014,996	49,462,000	553,656,000
73100	Jualan Barang-Barang Cetak <i>Sales of Printed Materials</i>	16,938,211	14,563,000	88,983,000

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HASIL BUKAN CUKAI (samb.) NON-TAX REVENUE (cont.)				
Perolehan daripada Jualan Barang (samb.) Proceeds from Sales of Goods (cont.)				
73200	Jualan Barang-Barang Stor Sales of Store of Goods	3,836,384	2,774,000	46,478,000
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)	160,988,306	11,386,000	228,193,000
73900	Pelbagai Jualan Miscellaneous Sales	115,252,095	20,739,000	190,002,000
74000	Sewaan Rental	312,155,234	335,571,000	335,200,000
74100	Sewa Tanah Land Rental	144,485,910	110,786,000	110,664,000
74200	Sewa Bangunan Building Rental	151,260,299	207,035,000	206,804,000
74300	Sewa Kenderaan Vehicle Rental	2,655,603	1,824,000	1,823,000
74400	Sewa Jentera Rental for Machinery	1,620	-	-
74500	Sewa Alat Kelengkapan Pejabat, Perabot, dan Kelengkapan Rental of Office Facilities and Furniture	587,025	745,000	745,000
74600	Sewa Alat Kelengkapan Elektronik Rental of Electronic Equipment	6,065	15,000	15,000

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HASIL BUKAN CUKAI (samb.) NON-TAX REVENUE (cont.)				
Sewaan (samb.) Rental (cont.)				
74700	Sewa Alat Kelengkapan Elektrik <i>Rental of Electrical Equipment</i>	10,930	10,000	9,000
74800	Sewa Alat Kelengkapan Penyiaran dan Perhubungan <i>Rental Of Broadcasting and Telecommunication Equipment</i>	500,875	114,000	115,000
74900	Sewa Pelbagai <i>Miscellaneous Rental</i>	12,646,907	15,042,000	15,025,000
75000	Faedah dan Pulangan Pelaburan <i>Interest and Return on Investments</i>	45,782,168,816	50,373,553,000	36,676,472,000
75100	Pulangan dari Pelaburan dalam Perusahaan Kewangan <i>Return on Investments from Financial Institutions</i>	3,064,529,315	5,429,526,000	4,675,043,000
75105	Hasil Dan Faedah Dari Pelaburan Dalam Bank Negara Malaysia <i>Interest and Return on Investment from Bank Negara Malaysia</i>	2,850,000,000	5,250,000,000	4,500,000,000
	Lain-lain <i>Others</i>	214,529,315	179,526,000	175,043,000
75200	Pulangan dari Pelaburan dalam Perusahaan Bukan Kewangan <i>Return on Investment from Non- Financial Institutions</i>	35,947,353,008	38,350,064,000	25,051,469,000
75213	Hasil Dan Faedah Dari Pelaburan Dalam Petroliaam Nasional Berhad (PETRONAS) <i>Interest and Return on Investment from Petroliaam Nasional Berhad (PETRONAS)</i>	32,000,000,000	32,000,000,000	20,000,000,000

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HASIL BUKAN CUKAI (samb.) <i>NON-TAX REVENUE (cont.)</i>				
Faedah dan Pulangan Pelaburan (samb.) <i>Interest and Return on Investments (cont.)</i>				
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	2,000,000,000
	Lain-Lain <i>Others</i>	2,947,353,008	4,350,064,000	3,051,469,000
75300	Pulangan dari Pelaburan Luar Negeri <i>Return on Investment from Overseas</i>	43,249,655	50,374,000	36,677,000
75400	Pulangan dari Pelaburan- Pelaburan dalam Negeri yang Lain <i>Return from Other Internal Investments</i>	1,727,036,838	2,043,589,000	1,413,283,000
75700	Pulangan Daripada Pelaburan Dalam Negeri Yang Lain <i>Other Domestic Return on Investment</i>	5,000,000,000	4,500,000,000	5,500,000,000
76000	Denda dan Penalti <i>Fines and Penalties</i>	2,010,003,893	2,018,000,000	3,627,586,000
77000	Sumbangan dan Bayaran Ganti daripada Luar Negeri dan Sumbangan Tempatan <i>Contributions and Compensation From Overseas and Local Contributions</i>	96,775,227	75,530,000	77,190,000
77200	Pampasan dari Luar Negeri <i>Compensation from Overseas</i>	178,024	-	-

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HASIL BUKAN CUKAI (samb.) <i>NON-TAX REVENUE (cont.)</i>				
Sumbangan dan Bayaran Ganti daripada Luar Negeri dan Sumbangan Tempatan (samb.) <i>Contributions and Compensation From Overseas and Local Contributions (cont.)</i>				
77300	Pemberian Kerajaan Asing <i>Foreign Government Contributions</i>	1,733	-	-
77400	Sumbangan Tempatan <i>Local Contributions</i>	96,595,470	75,530,000	77,190,000
78000	Pendapatan daripada Aktiviti Carigali Minyak dan Gas MTJA <i>Income from Exploration of Oil and Gas MTJA</i>	1,527,514,140	1,538,102,000	1,527,891,000
78100	Pendapatan daripada Operasi Petroleum Pihak Berkuasa Bersama Malaysia-Thailand (MTJA) <i>Income from Petroleum Operation Malaysia-Thailand Joint Authority (MTJA)</i>	1,527,514,140	1,538,102,000	1,527,891,000
80000	TERIMAAN BUKAN HASIL <i>NON-REVENUE RECEIPTS</i>	13,849,623,874	6,787,889,000	10,473,666,000
81000	Pulangan Balik Perbelanjaan <i>Refunds of Expenditure</i>	3,195,315,865	1,674,624,000	2,084,594,000
81100	Pulangan Balik Perbelanjaan Am <i>Refunds of General Expenditure</i>	1,413,784,044	1,592,210,000	1,923,510,000
81200	Dapatan Balik Wang Amanah <i>Trust Fund Refunded</i>	76,733,703	40,000	78,000
81300	Dapatan Balik Wang-wang Tak Dituntut <i>Unclaimed Monies Refunded</i>	1,704,798,118	82,374,000	161,006,000

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TERIMAAN BUKAN HASIL (samb.) NON-REVENUE RECEIPTS (cont.)				
82000	Terimaan daripada Agensi Kerajaan <i>Receipts from Government Agencies</i>	10,654,225,867	5,112,741,000	8,388,264,000
82100	Terimaan untuk Perkhidmatan <i>Receipts For Services</i>	7,256,114	5,465,000	20,261,000
82200	Bayaran Balik <i>Repayments</i>	529,041,207	373,542,000	62,936,000
82300	Pemberian dan Caruman <i>Contributions and Transfers</i>	5,352,814,800	4,686,686,000	8,195,898,000
82400	Jualan <i>Sales</i>	39,242	127,000	159,000
82500	Pelbagai Terimaan <i>Miscellaneous Receipts</i>	4,765,074,504	46,921,000	109,010,000
86000	Terimaan Pelarasan <i>Adjustment Proceeds</i>	82,142	524,000	808,000
86400	Terimaan Pelarasan <i>Adjustment Proceeds</i>	71,682	137,000	211,000
86900	Pelarasan Gaji <i>Salary Adjustment</i>	10,460	387,000	597,000
90000	HASIL DARIPADA WILAYAH PERSEKUTUAN <i>REVENUE FROM FEDERAL TERRITORIES</i>	478,389,125	539,443,000	567,235,000
91000	Hasil Cukai daripada Wilayah Persekutuan <i>Tax Revenue from Federal Territories</i>	378,719,956	452,926,000	476,260,000
91100	Cukai Langsung <i>Direct Tax</i>	378,719,956	452,926,000	476,260,000

PERINCIAN ANGGARAN HASIL KERAJAAN PERSEKUTUAN TAHUN 2026
DETAILS OF FEDERAL GOVERNMENT REVENUE ESTIMATES FOR 2026

KOD HASIL <i>(Revenue Code)</i>		PENDAPATAN 2024 <i>(2024 Revenue)</i>	ANGGARAN DISEMAK 2025 <i>(2025 Revised Estimate)</i>	ANGGARAN 2026 <i>(2026 Estimate)</i>
		RM	RM	RM
HASIL DARIPADA WILAYAH PERSEKUTUAN (samb.) <i>REVENUE FROM FEDERAL TERRITORIES</i> (cont.)				
92000	Hasil Bukan Cukai daripada Wilayah Persekutuan <i>Non-Tax Revenue from Federal Territories</i>	99,669,169	86,517,000	90,975,000
92100	Lesen, Bayaran Pendaftaran dan Permit <i>Licences, Registration Fees and Permits</i>	16,961,184	13,602,000	14,303,000
92200	Perkhidmatan dan Bayaran Perkhidmatan <i>Services and Services Fee</i>	79,508,980	70,297,000	73,919,000
92900	Pelbagai Hasil Bukan Cukai <i>Miscellaneous Non-Tax Revenue</i>	3,199,005	2,618,000	2,753,000
JUMLAH HASIL KERAJAAN PERSEKUTUAN TOTAL FEDERAL GOVERNMENT REVENUE		324,617,649,104	334,115,177,000	343,123,918,000