

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

ANGGARAN HASIL KERAJAAN PERSEKUTUAN TAHUN 2026
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
61900	Cukai Langsung yang Lain Other Direct Tax	12,822,413,062	13,054,531,000	13,491,086,000
62000 & 64000	Jumlah Keseluruhan Cukai Tidak Langsung Overall Total Indirect Tax	68,498,692,514	76,254,947,000	83,026,489,000
62000	Cukai Tidak Langsung Indirect Tax	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
62200	Duti Import Import Duty	3,072,502,541	3,077,279,000	3,081,464,000
62300	Duti Eksais Terhadap Barangan Tempatan Excise Duty on Local Goods	6,704,465,520	5,999,427,000	6,134,914,000
62400	Cukai Jualan - Tempatan Sales Tax - Local	8,239,002,723	7,983,378,000	8,815,440,000
62500	Cukai Jualan - Import Sales Tax - Import	13,270,673,987	16,116,332,000	17,796,039,000
62600	Cukai Perkhidmatan Service Tax	23,247,651,872	29,323,880,000	33,015,864,000
62700	Levi Levy	1,958,428,817	1,979,803,000	2,100,269,000
62800	Duti Eksais Terhadap Barangan Import Excise Duty on Imported Goods	6,678,316,267	6,508,896,000	6,655,884,000
62900	Pelbagai Cukai Tidak Langsung Miscellaneous Indirect Tax	2,926,894,344	2,992,000,000	3,141,600,000
64000	Cukai Pelancongan Tourism Tax	309,021,351	354,137,000	371,842,000

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70000	HASIL BUKAN CUKAI NON-TAX REVENUE	70,098,174,893	73,387,772,000	61,699,562,000
71000	Lesen, Bayaran Pendaftaran dan Permit Licences, Registration Fees and Permits	17,041,214,097	15,878,966,000	15,725,708,000
71100	Bayaran untuk Kenderaan Fees for Vehicles	4,328,757,829	4,506,834,000	4,556,009,000
71300	Bayaran untuk Pendaftaran Individu Individual Registration Fees	4,861,600,091	4,663,456,000	4,752,226,000
71400	Bayaran untuk Berniaga Fees for Business	7,543,904,868	6,317,836,000	6,011,563,000
71500	Bayaran Pengangkutan Udara Aviation Fees	200	-	-
71900	Pelbagai Bayaran Miscellaneous Payments	306,951,109	390,840,000	405,910,000
72000	Bayaran Perkhidmatan Service Fees	3,031,328,490	3,118,588,000	3,175,859,000
72100	Bayaran Ikhtisas Professional Fees	884,706,155	1,001,585,000	1,019,979,000
72200	Bayaran Pelajaran Education Fees	52,865,771	86,270,000	87,854,000
72300	Bayaran Iklan Advertisement Fees	25,277,093	32,274,000	32,866,000
72400	Bayaran Perkhidmatan Service Fees	2,068,479,471	1,998,459,000	2,035,160,000
73000	Perolehan daripada Jualan Barang Proceeds from Sales of Goods	297,014,996	49,462,000	553,656,000
73100	Jualan Barang-Barang Cetak Sales of Printed Materials	16,938,211	14,563,000	88,983,000
73200	Jualan Barang-Barang Stor Sales of Store of Goods	3,836,384	2,774,000	46,478,000

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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>	160,988,306	11,386,000	228,193,000
73900	Pelbagai Jualan <i>Miscellaneous Sales</i>	115,252,095	20,739,000	190,002,000
74000	Sewaan Rental	312,155,234	335,571,000	335,200,000
74100	Sewa Tanah <i>Land Rental</i>	144,485,910	110,786,000	110,664,000
74200	Sewa Bangunan <i>Building Rental</i>	151,260,299	207,035,000	206,804,000
74300	Sewa Kenderaan <i>Vehicle Rental</i>	2,655,603	1,824,000	1,823,000
74400	Sewa Jentera <i>Rental for Machinery</i>	1,620	-	-
74500	Sewa Alat Kelengkapan Pejabat, Perabot, dan Kelengkapan <i>Rental of Office Facilities and Furniture</i>	587,025	745,000	745,000
74600	Sewa Alat Kelengkapan Elektronik <i>Rental of Electronic Equipment</i>	6,065	15,000	15,000
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

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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
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
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>Return from Other Domestic Investments</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	-	-
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

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80000	TERIMAAN BUKAN HASIL NON-REVENUE RECEIPTS	13,849,623,874	6,787,889,000	10,473,666,000
81000	Pulangan Balik Perbelanjaan Refunds of Expenditure	3,195,315,865	1,674,624,000	2,084,594,000
81100	Pulangan Balik Perbelanjaan Am Refunds of General Expenditure	1,413,784,044	1,592,210,000	1,923,510,000
81200	Dapatan Balik Wang Amanah Trust Fund Refunded	76,733,703	40,000	78,000
81300	Dapatan Balik Wang-Wang Tak Dituntut Unclaimed Monies Refunded	1,704,798,118	82,374,000	161,006,000
82000	Terimaan daripada Agensi Kerajaan Receipts from Government Agencies	10,654,225,867	5,112,741,000	8,388,264,000
82100	Terimaan untuk Perkhidmatan Receipts For Services	7,256,114	5,465,000	20,261,000
82200	Bayaran Balik Repayments	529,041,207	373,542,000	62,936,000
82300	Pemberian dan Caruman Contributions and Transfers	5,352,814,800	4,686,686,000	8,195,898,000
82400	Jualan Sales	39,242	127,000	159,000
82500	Pelbagai Terimaan Miscellaneous Receipts	4,765,074,504	46,921,000	109,010,000
86000	Terimaan Pelarasan Adjustment Proceeds	82,142	524,000	808,000
86400	Terimaan Pelarasan Adjustment Proceeds	71,682	137,000	211,000
86900	Pelarasan Gaji Salary Adjustment	10,460	387,000	597,000

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90000	HASIL DARIPADA WILAYAH PERSEKUTUAN REVENUE FROM FEDERAL TERRITORIES	478,389,125	539,443,000	567,235,000
91000	Hasil Cukai daripada Wilayah Persekutuan Tax Revenue from Federal Territories	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
92000	Hasil Bukan Cukai daripada Wilayah Persekutuan Non-Tax Revenue from Federal Territories	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