

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



**PERINCIAN ANGGARAN HASIL KERAJAAN PERSEKUTUAN TAHUN 2024**  
**DETAILS OF FEDERAL GOVERNMENT REVENUE ESTIMATES FOR 2024**

<b>KOD HASIL</b> <i>(Revenue Code)</i>		<b>PENDAPATAN</b> <i>(2022 Revenue)</i>	<b>ANGGARAN</b> <b>DISEMAK</b> <b>2023</b> <i>(2023 Revised Estimate)</i>	<b>ANGGARAN</b> <b>2024</b> <i>(2024 Estimate)</i>
		<b>RM</b>	<b>RM</b>	<b>RM</b>
<b>60000</b>	<b>HASIL CUKAI</b> <i>TAX REVENUE</i>	<b>208,764,654,710</b>	<b>229,020,056,000</b>	<b>243,620,003,000</b>
<b>61000</b>	<b>Cukai Langsung</b> <i>Direct Tax</i>	<b>153,475,665,529</b>	<b>173,019,597,000</b>	<b>185,000,000,000</b>
61100	Cukai Pendapatan <i>Income Tax</i>	143,277,007,671	162,730,969,000	174,756,995,000
61101	Cukai Pendapatan Individu <i>Individual Income Tax</i>	33,776,007,238	39,724,879,000	42,460,137,000
61102	Cukai Pendapatan Syarikat <i>Companies Income Tax</i>	82,133,421,107	98,434,863,000	106,420,500,000
61103	Cukai Pendapatan Petroleum <i>Petroleum Income Tax</i>	23,420,734,109	20,520,037,000	21,749,865,000
61104	Cukai Pendapatan Koperasi <i>Cooperatives Income Tax</i>	115,795,542	42,818,000	43,032,000
61105	Cukai Pegangan <i>Withholding Tax</i>	3,783,521,758	3,979,618,000	4,054,589,000
	Lain-Lain <i>Others</i>	47,527,917	28,754,000	28,872,000
61900	Cukai Langsung yang Lain <i>Other Direct Tax</i>	10,198,657,858	10,288,628,000	10,243,005,000
61912	Duti Setem <i>Stamp Duty</i>	8,038,495,663	8,399,897,000	8,604,693,000
61913	Cukai Keuntungan Harta Tanah <i>Real Property Gains Tax</i>	1,410,666,956	639,874,000	789,851,000
61914	Cukai Aktiviti Perniagaan Luar Pesisir Labuan <i>Labuan Offshore Business Activity Tax</i>	735,975,789	1,248,596,000	848,194,000
	Lain-Lain <i>Others</i>	13,519,450	261,000	267,000

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	<b>RM</b>	<b>RM</b>	<b>RM</b>
HASIL CUKAI -(Samb.) <i>TAX REVENUE -(Cont.)</i>			
<b>62000- Jumlah Keseluruhan Cukai Tidak</b> <b>64000 Langsung</b> <i>Overall Total Indirect Tax</i>	<b>55,288,989,181</b>	<b>56,000,459,000</b>	<b>58,620,003,000</b>
<b>62000 Cukai Tidak Langsung</b> <i>Indirect Tax</i>	<b>55,287,962,758</b>	<b>55,880,459,000</b>	<b>58,500,003,000</b>
62100 Duti Eksport <i>Export Duty</i>	2,621,849,779	1,800,000,000	1,900,000,000
62111 Minyak Kelapa Sawit Mentah <i>Crude Palm Oil</i>	1,250,817,797	719,179,000	772,408,000
62114 Petroleum Mentah <i>Crude Petroleum</i>	1,208,278,695	900,000,000	930,000,000
Lain-Lain <i>Others</i>	162,753,287	180,821,000	197,592,000
62200 Duti Import <i>Import Duty</i>	3,191,911,907	3,038,000,000	3,200,000,000
62209 Motokar - CBU <i>Vehicles - CBU</i>	568,663,416	600,306,000	632,317,000
62210 Motokar - CKD <i>Vehicles - CKD</i>	33,314,742	4,317,000	4,548,000
62212 Alat-alat Ganti Kenderaan Bermotor <i>Motor Spare Parts</i>	460,608,537	499,431,000	526,063,000
62227 Mesin dan Alat-alat Ganti <i>Machines and Spare Parts</i>	364,156,710	373,050,000	392,943,000
62230 Besi Keluli dalam Bentuk Struktur <i>Structured Steel</i>	160,357,352	99,081,000	104,364,000
62236 Resin dan Bahan Plastik <i>Resins and Plastic Materials</i>	187,184,753	164,534,000	173,308,000

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	RM	RM	RM
HASIL CUKAI -(Samb.) TAX REVENUE -(Cont.)			
Cukai Tidak Langsung -(Samb.) Indirect Tax -(Cont.)			
62289 Barangan Buatan Logam Metal Products	102,570,057	92,103,000	97,014,000
Lain-Lain Others	1,315,056,340	1,205,178,000	1,269,443,000
62300 Duti Eksais Terhadap Barangan Tempatan Excise Duty on Local Goods	6,943,918,764	6,276,718,000	6,516,285,000
62310 Bir daripada Malt Beer from Malt	2,032,610,256	1,652,587,000	1,715,660,000
62318 Kenderaan Penumpang Passenger Vehicles	3,475,267,631	2,863,609,000	2,972,907,000
62326 Motosikal dan Skuter Motorbike and Scooter	1,215,426,889	1,539,760,000	1,598,530,000
Lain-Lain Others	220,613,988	220,762,000	229,188,000
62400 Cukai Jualan - Tempatan Sales Tax - Local	6,247,990,438	7,682,371,000	7,988,544,000
62408 Kenderaan Bermotor Penumpang Passenger Vehicle	259,703,007	1,525,878,000	1,586,588,000
62409 Kenderaan Bermotor Dagangan Commercial Motor Vehicle	511,995,430	530,876,000	551,991,000
62411 Mesin dan Alat-alat Ganti Machine and Spare Parts	412,354,655	422,672,000	439,483,000
62415 Barang Buatan Plastik Plastic Products	678,828,038	642,208,000	667,750,000
62418 Barang-barang Elektrik Electrical Goods	637,886,891	675,380,000	702,242,000
62422 Kertas dan Keluarannya Papers	325,640,997	327,914,000	340,956,000

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HASIL CUKAI -(Samb.) TAX REVENUE -(Cont.)			
Cukai Tidak Langsung -(Samb.) Indirect Tax -(Cont.)			
Lain-lain Others	3,421,581,420	3,557,443,000	3,699,534,000
62500 Cukai Jualan - Import Sales Tax - Import	10,008,433,145	9,917,028,000	10,311,460,000
62504 Rokok/Kretek Cigarettes	264,759,096	343,058,000	356,734,000
62508 Motokar CBU CBU Motor Vehicles	405,931,398	832,414,000	865,521,000
62514 Pakaian Clothes	530,504,249	469,636,000	488,315,000
62522 Makanan Dalam Tin dan Lain-Lain Canned Food and Others	558,098,796	499,615,000	519,487,000
62533 Perkakasan Rumah tangga Elektrik Yang Lain Other Household Electrical Appliance	380,813,398	373,392,000	388,242,000
62535 Mesin dan Alat-alat Ganti Machine and Spare Parts	1,527,051,103	1,378,126,000	1,432,938,000
Lain-lain Others	6,341,275,105	6,020,787,000	6,260,223,000
62600 Cukai Perkhidmatan Service Tax	15,111,717,670	16,600,000,000	17,500,000,000
62603 Bilik Menginap/ Tempat Tidur Accommodation	525,605,312	775,771,000	817,831,000
62610 Penyediaan Polisi Insurans Insurance Policy	1,558,396,462	1,852,911,000	1,953,370,000
62611 Perkhidmatan Telekomunikasi Telecommunication Service	1,458,831,435	1,274,341,000	1,343,432,000

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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	1,417,080,389	1,435,680,000	1,513,517,000
62633 Makanan & Minuman Food & Drink	2,083,440,571	2,425,445,000	2,556,945,000
62639 Teknologi Maklumat Information Technology	1,177,678,614	1,310,339,000	1,381,382,000
Lain-lain Others	6,890,684,887	7,525,513,000	7,933,523,000
62700 Levi Levy	3,218,848,941	1,243,059,000	1,380,000,000
62705 Levi Buah Kelapa Sawit Levy on Oil Palm Fruit	3,020,596,572	922,213,000	1,023,808,000
Lain-lain Others	198,252,369	320,846,000	356,192,000
62800 Duti Eksais Terhadap Barangan Import Excise Duty on Imported Goods	5,611,801,944	6,823,283,000	7,083,714,000
62802 Rokok Yang Diimport Imported Cigarettes	2,307,120,440	2,965,794,000	3,078,992,000
62803 Minuman Keras yang Diimport Imported Alcoholic Beverage	150,157,222	129,169,000	134,100,000
62806 Motokar Completely Built Up (CBU) Completely Built Up (CBU) Motorcars	2,705,436,786	3,313,319,000	3,439,782,000
Lain-lain Others	449,087,496	415,001,000	430,840,000

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	<b>RM</b>	<b>RM</b>	<b>RM</b>
HASIL CUKAI -(Samb.) <i>TAX REVENUE -(Cont.)</i>			
Cukai Tidak Langsung -(Samb.) <i>Indirect Tax -(Cont.)</i>			
62900 Pelbagai Cukai Tidak Langsung <i>Miscellaneous Indirect Tax</i>	2,331,490,170	2,500,000,000	2,620,000,000
<b>64000 Cukai Pelancongan</b> <i>Tourism Tax</i>	<b>1,026,423</b>	<b>120,000,000</b>	<b>120,000,000</b>
<b>70000 HASIL BUKAN CUKAI</b> <i>NON-TAX REVENUE</i>	<b>79,608,725,084</b>	<b>69,104,500,000</b>	<b>60,370,845,000</b>
<b>71000 Lesen, Bayaran Pendaftaran dan Permit</b> <i>Licences, Registration Fees and Permits</i>	<b>15,625,737,661</b>	<b>15,464,621,000</b>	<b>14,610,769,000</b>
71100 Bayaran untuk Kenderaan <i>Fees for Vehicles</i>	4,056,005,404	3,742,978,000	3,882,885,000
71105 Lesen Kenderaan Bermotor <i>Motor Vehicles Licences</i>	3,195,161,122	3,039,732,000	3,160,368,000
Lain-lain <i>Others</i>	860,844,282	703,246,000	722,517,000
71200 Bayaran untuk Radio, Televisyen dan Alat-Alat Elektrik <i>Fees for Radio, Television and Electric Equipments</i>	816	-	-
71300 Bayaran untuk Pendaftaran Individu <i>Individual Registration Fees</i>	4,526,197,177	4,228,331,000	4,407,319,000
71309 Levi Pekerja Asing <i>Levy on Foreign Workers</i>	3,439,617,521	3,214,525,000	3,365,886,000
Lain-lain <i>Others</i>	1,086,579,656	1,013,806,000	1,041,433,000
71400 Bayaran untuk Berniaga <i>Fees for Business</i>	6,797,688,321	7,330,214,000	6,153,016,000
71405 Royalti Petroleum <i>Petroleum Royalty</i>	5,974,910,498	6,825,000,000	5,634,000,000
Lain-lain <i>Others</i>	822,777,823	505,214,000	519,016,000



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HASIL BUKAN CUKAI -(Samb.)			
NON-TAX REVENUE -(Cont.)			
Lesen, Bayaran Pendaftaran dan Permit -(Samb.)			
<i>Licences, Registration Fees and Permits (Cont.)</i>			
71500	Bayaran Pengangkutan Udara <i>Aviation Fees</i>	16,122	-
71900	Pelbagai Bayaran <i>Miscellaneous Payments</i>	245,829,821	163,098,000
<b>72000</b>	<b>Bayaran Perkhidmatan</b> <i>Service Fees</i>	<b>2,254,433,973</b>	<b>2,289,868,000</b>
72100	Bayaran Ikhtisas <i>Professional Fees</i>	714,184,393	660,110,000
72200	Bayaran Pelajaran <i>Education Fees</i>	48,778,922	38,537,000
72300	Bayaran Iklan <i>Advertisement Fees</i>	31,261,557	17,286,000
72400	Bayaran Perkhidmatan <i>Service Fees</i>	1,460,209,101	1,573,935,000
<b>73000</b>	<b>Perolehan daripada Jualan Barang</b> <i>Proceeds from Sales of Goods</i>	<b>74,332,645</b>	<b>60,484,000</b>
73100	Jualan Barang-Barang Cetak <i>Sales of Printed Materials</i>	13,012,049	17,133,000
73200	Jualan Barang-Barang Stor <i>Sales of Store of Goods</i>	4,070,686	8,205,000
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>	18,670,757	12,103,000
73900	Pelbagai Jualan <i>Miscellaneous Sales</i>	38,579,153	23,043,000

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		<b>RM</b>	<b>RM</b>	<b>RM</b>
HASIL BUKAN CUKAI -(Samb.)				
<i>NON-TAX REVENUE -(Cont.)</i>				
<b>74000</b>	<b>Sewaan</b> <b>Rental</b>	<b>260,691,372</b>	<b>414,518,000</b>	<b>415,066,000</b>
74100	Sewa Tanah <i>Land Rental</i>	118,190,334	220,411,000	212,688,000
74200	Sewa Bangunan <i>Building Rental</i>	129,040,015	179,072,000	187,321,000
74300	Sewa Kenderaan <i>Vehicle Rental</i>	1,287,101	2,184,000	2,188,000
74400	Sewa Jentera <i>Rental for Machinery</i>	4,620	5,000	5,000
74500	Sewa Alat Kelengkapan Pejabat, Perabot, dan Kelengkapan <i>Rental of Office Facilities and Furniture</i>	28,741	32,000	33,000
74600	Sewa Alat Kelengkapan Elektronik <i>Rental of Electronic Equipment</i>	4,797	7,000	7,000
74700	Sewa Alat Kelengkapan Elektrik <i>Rental of Electrical Equipment</i>	3,132	10,000	10,000
74800	Sewa Alat Kelengkapan Penyiaran dan Perhubungan <i>Rental Of Broadcasting and Telecommunication Equipment</i>	239,216	286,000	287,000
74900	Sewa Pelbagai <i>Miscellaneous Rental</i>	11,893,416	12,511,000	12,527,000
<b>75000</b>	<b>Faedah dan Pulangan Pelaburan</b> <b>Interest and Return on Investments</b>	<b>58,222,600,587</b>	<b>47,775,121,000</b>	<b>39,709,820,000</b>
75100	Pulangan dari Pelaburan dalam Perusahaan Kewangan <i>Return on Investments from Financial Institutions</i>	5,125,632,378	2,888,859,000	3,113,834,000

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		<b>RM</b>	<b>RM</b>	<b>RM</b>
HASIL BUKAN CUKAI -(Samb.) <i>NON-TAX REVENUE -(Cont.)</i>				
Faedah dan Pulangan Pelaburan -(Samb.) <i>Interest and Return on Investments -(Cont.)</i>				
75105	Hasil Dan Faedah Dari Pelaburan Dalam Bank Negara Malaysia <i>Interest and Return on Investment from Bank Negara Malaysia</i>	5,000,000,000	2,750,000,000	3,000,000,000
	Lain-lain <i>Others</i>	125,632,378	138,859,000	113,834,000
75200	Pulangan dari Pelaburan dalam Perusahaan Bukan Kewangan <i>Return on Investment from Non-Financial Institutions</i>	50,703,635,573	41,059,055,000	33,055,438,000
75213	Hasil Dan Faedah Dari Pelaburan Dalam Petroliam Nasional Berhad (PETRONAS) <i>Interest and Return on Investment from Petroliam Nasional Berhad (PETRONAS)</i>	50,000,000,000	40,000,000,000	32,000,000,000
75231	Hasil Dan Faedah Dari Pelaburan Dalam Khazanah Nasional Berhad <i>Interest and Return on Investment from Khazanah Nasional Berhad</i>	500,000,000	1,000,000,000	1,000,000,000
	Lain-Lain <i>Others</i>	203,635,573	59,055,000	55,438,000
75300	Pulangan dari Pelaburan Luar Negeri <i>Return on Investment from Overseas</i>	1,264,998	10,556,000	10,556,000
75400	Pulangan dari Pelaburan-Pelaburan dalam Negeri yang Lain <i>Return from Other Internal Investments</i>	1,542,067,638	1,316,651,000	1,529,992,000

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	<b>RM</b>	<b>RM</b>	<b>RM</b>
HASIL BUKAN CUKAI -(Samb.) <i>NON-TAX REVENUE -(Cont.)</i>			
Faedah dan Pulangan Pelaburan -(Samb.) <i>Interest and Return on Investments -(Cont.)</i>			
75700 Pulangan Daripada Pelaburan Dalam Negeri Yang Lain <i>Other Domestic Return on Investment</i>	850,000,000	2,500,000,000	2,000,000,000
<b>76000 Denda dan Penalti</b> <i>Fines and Penalties</i>	<b>1,581,845,518</b>	<b>1,525,124,000</b>	<b>1,619,562,000</b>
<b>77000 Sumbangan dan Bayaran Ganti daripada Luar Negeri dan Sumbangan Tempatan</b> <i>Contributions and Compensation From Overseas and Local Contributions</i>	<b>74,658,960</b>	-	-
77400 Sumbangan Tempatan <i>Local Contributions</i>	74,658,960	-	-
<b>78000 Pendapatan daripada Aktiviti Carigali Minyak dan Gas MTJA</b> <i>Income from Exploration of Oil and Gas MTJA</i>	<b>1,514,424,368</b>	<b>1,574,764,000</b>	<b>1,595,280,000</b>
78100 Pendapatan daripada Operasi Petroleum Pihak Berkuasa Bersama Malaysia-Thailand (MTJA) <i>Income from Petroleum Operation Malaysia-Thailand Joint Authority (MTJA)</i>	1,514,424,368	1,574,764,000	1,595,280,000
<b>80000 TERIMAAN BUKAN HASIL</b> <i>NON-REVENUE RECEIPTS</i>	<b>5,296,182,387</b>	<b>4,630,413,000</b>	<b>2,894,576,000</b>
<b>81000 Pulangan Balik Perbelanjaan</b> <i>Refunds of Expenditure</i>	<b>1,810,682,203</b>	<b>1,129,887,000</b>	<b>1,351,626,000</b>
81100 Pulangan Balik Perbelanjaan Am <i>Refunds of General Expenditure</i>	1,227,243,775	1,068,267,000	1,280,450,000
81200 Dapatan Balik Wang Amanah <i>Trust Fund Refunded</i>	4,864,438	7,586,000	8,764,000
81300 Dapatan Balik Wang-wang Tak Dituntut <i>Unclaimed Monies Refunded</i>	578,573,990	54,034,000	62,412,000

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TERIMAAN BUKAN HASIL-(Samb.)			
<i>NON-REVENUE RECEIPTS -(Cont.)</i>			
<b>82000</b>	<b>Terimaan daripada Agensi Kerajaan</b>	<b>3,485,500,184</b>	<b>3,500,454,000</b>
	<i>Receipts from Government Agencies</i>		<b>1,542,905,000</b>
82100	Terimaan untuk Perkhidmatan	6,150,509	3,056,000
	<i>Receipts For Services</i>		
82200	Bayaran Balik	7,057,491	10,931,000
	<i>Repayments</i>		
82300	Pemberian dan Caruman	3,420,052,891	1,000,000,000
	<i>Contributions and Transfers</i>		
82400	Jualan	40,068	42,000
	<i>Sales</i>		
82500	Pelbagai Terimaan	52,199,225	528,876,000
	<i>Miscellaneous Receipts</i>		
<b>86000</b>	<b>Terimaan Pelarasan</b>	<b>-</b>	<b>72,000</b>
	<i>Adjustment Proceeds</i>		<b>45,000</b>
<b>90000</b>	<b>HASIL DARIPADA WILAYAH PERSEKUTUAN</b>	<b>687,198,434</b>	<b>445,284,000</b>
	<i>REVENUE FROM FEDERAL TERRITORIES</i>		<b>714,576,000</b>
<b>91000</b>	<b>Hasil Cukai daripada Wilayah Persekutuan</b>	<b>604,348,745</b>	<b>396,207,000</b>
	<i>Tax Revenue from Federal Territories</i>		<b>635,773,000</b>
91100	Cukai Langsung	604,348,400	635,773,000
	<i>Direct Tax</i>		
91200	Cukai Tidak Langsung	345	-
	<i>Indirect Tax</i>		
<b>92000</b>	<b>Hasil Bukan Cukai daripada Wilayah Persekutuan</b>	<b>82,849,689</b>	<b>49,077,000</b>
	<i>Non-Tax Revenue from Federal Territories</i>		<b>78,803,000</b>
92100	Lesen, Bayaran Pendaftaran dan Permit	9,033,300	3,113,000
	<i>Licences, Registration Fees and Permits</i>		

**PERINCIAN ANGGARAN HASIL KERAJAAN PERSEKUTUAN TAHUN 2024**  
**DETAILS OF FEDERAL GOVERNMENT REVENUE ESTIMATES FOR 2024**

<b>KOD HASIL</b> <i>(Revenue Code)</i>	<b>PENDAPATAN</b> <b>2022</b> <i>(2022 Revenue)</i>	<b>ANGGARAN</b> <b>DISEMAK</b> <b>2023</b> <i>(2023 Revised Estimate)</i>	<b>ANGGARAN</b> <b>2024</b> <i>(2024 Estimate)</i>
	<b>RM</b>	<b>RM</b>	<b>RM</b>
<b>HASIL DARIPADA WILAYAH PERSEKUTUAN -(Samb.)</b> <b>REVENUE FROM FEDERAL TERRITORIES -(Cont.)</b>			
92200	Perkhidmatan dan Bayaran Perkhidmatan <i>Services and Services Fee</i>	70,473,160	45,234,000
			72,632,000
92400	Sewaan <i>Rentals</i>	4,117	2,000
			4,000
92900	Pelbagai Hasil Bukan Cukai <i>Miscellaneous Non-Tax Revenue</i>	3,339,112	1,902,000
			3,054,000
<b>JUMLAH HASIL KERAJAAN PERSEKUTUAN</b> <b>TOTAL FEDERAL GOVERNMENT REVENUE</b>		<b>294,356,760,615</b>	<b>303,200,253,000</b>
			<b>307,600,000,000</b>