

MYCREATOR PULSE REPORT 2026

A CREATOR'S GUIDE TO FILING TAXES IN MALAYSIA

Practical answers to the questions most Malaysian content creators are still figuring out - from what counts as income to what you can deduct.

● Based on findings from 489 Malaysian content creators

ABOUT THE MYCREATOR PULSE REPORT 2026

Malaysia's first dedicated study of the creator economy - surveying 489 content creators on how they earn, manage finances, and navigate brand relationships.

WHY THIS GUIDE EXISTS

The MYCreator Pulse Report found that while the creator economy is commercially active and growing, many creators are still working through the practical realities of income tax filing. The findings point to a clear need for **accessible, practical guidance** to support creators in meeting their income tax obligations. This guide addresses the specific questions creators have, from how to value non-cash compensation to the business expense deductions most creators are entitled to claim.

KEY FINDINGS FROM THE STUDY

70%

receive products or gifts as their primary compensation

45%

are unaware or unsure that income-in-kind is taxable

34%

have filed income tax as a content creator

46%

who have filed found the process confusing at certain points

WHAT THIS GUIDE COVERS

- 01 Do I need to file?
- 02 What counts as income?
- 03 How to value non-cash compensation
- 04 What expenses can you deduct
- 05 Do you actually owe anything?
- 06 A simple record-keeping habit
- 07 How to file, step by step
- 08 What brands and agencies can do to help

SECTION 01

DO I NEED TO FILE?

If you have received any form of compensation for your content creation - cash, free products, gifted trips, affiliate commissions, or platform revenue - you are required to register with LHDN and submit annual tax return using Form B.

Whether you **owe** tax depends on your net taxable income after personal reliefs. But you must register and declare regardless. Many creators who believe they are below the taxable threshold are not accounting for the full value of their non-cash compensation - see Section 05 for a worked example.

WHEN IN DOUBT: FILE.

The penalty for not filing is greater than the effort of filing. LHDN requires all business records to be kept for 7 years from the date of assessment.

SECTION 02

WHAT COUNTS AS INCOME?

Under Malaysian tax law, all creator compensation - cash and non-cash - is considered income and must be declared.

TYPE OF COMPENSATION	TAXABLE?
Cash payments from brand deals & sponsorships	YES
Affiliate commissions	YES
Platform ad revenue (e.g. YouTube AdSense)	YES
Free products or gifts received in exchange for content	YES
Sponsored trips, hotel stays, or event access received for content	YES
Platform coins or tokens (e.g. TikTok LIVE gifts)	YES
Personal gifts from friends or family (not in exchange for content)	NO

SECTION 03

HOW TO VALUE WHAT YOU RECEIVE

The principle is **fair market value** - what the item or experience would cost if you paid for it yourself. Here is how to apply that to the most common situations.

TYPE OF COMPENSATION	HOW TO ESTIMATE THE VALUE
Gifted products	Use the retail price from the brand's website or a major retail platform at the time of receipt.
Sponsored hotel stays	Use the rack rate for the number of nights. Check the hotel's website for the equivalent room.
Brand-sponsored flights	Use the economy class equivalent fare for the same route and dates.
Event or experience access	Use the publicly available ticket or entry price.
Discount vouchers	Declare the value of the discount. A RM150 voucher received for content = RM150 income.
Virtual items (TikTok gifts, etc.)	Use the cash conversion rate displayed in your creator dashboard at the time of receipt.
Items with no public price	Contact the brand for the unit value, or use a comparable product from a mainstream retailer.
Items received but not used	Still taxable at fair market value. Receiving the item is what creates the income.

ON PAST GIFTS YOU CAN NO LONGER VALUE

Use your best estimate based on what you can recall or research. Going forward, photograph every gifted item when you receive it and note the price. This five-second habit eliminates this problem entirely.

SECTION 04

WHAT YOU CAN DEDUCT

As a business income earner, you can deduct expenses wholly and exclusively incurred for your content creation work. Most creators do not claim due to lack of awareness - and as a result, many pay more tax than they owe.

WHAT QUALIFIES● **Equipment**

Cameras, tripods, lighting, microphones, gimbals. Eligible for capital allowance deduction spread over time.

● **Editing hardware**

Laptops, tablets, monitors, and peripherals used for content production. Eligible for capital allowance deduction spread over time.

● **Software subscriptions**

Premiere Pro, CapCut Pro, Canva, scheduling tools, cloud storage for content.

● **Internet**

The proportion of your bill used for work. E.g. 70% work use = 70% of monthly cost deductible.

● **Phone**

Same logic. Estimate the proportion of your total phone usage.

● **Home office**

If you have a dedicated content creation space, the proportional rent and utilities may qualify.

● **Work travel**

Transport (accommodation, toll, petrol, airfare, e-hailing) to brand events, shooting location, and client meetings. Keep the receipts.

● **Professional services**

Freelance assistant, makeup artist, stylist, photographer assisting with content creation activities, accountant fees, legal advice on contracts, management commissions to your agency.

WHAT DOES NOT QUALIFY

● Personal expenses that happen to appear on camera.

● Personal wardrobe or items with mixed personal and professional use (only the work proportion may qualify).

● Family travels mixed with business.

● Meals and entertainment generally not deductible for self-employed individuals.

● Items received free from brands - you did not pay for them, so there is nothing to deduct.

RECORD-KEEPING RULE:

LHDN requires all business records to be kept for 7 years. Keep all receipts - physical or digital. A photo of a receipt saved to a dedicated folder is sufficient.

SECTION 05

DO YOU ACTUALLY OWE ANYTHING?

26% of creators believe their income is below the taxable threshold - often because they are counting only cash, not the full value of what they receive. Here is a worked example that shows how the calculation actually works.

Example: A micro creator in her second year of content creation

Affiliate commissions earned (cash)	RM 4,000
Free products received for content (retail value)	RM 5,500
Sponsored hotel stay for a review (rack rate, 2 nights)	RM 1,200
Discount vouchers received for brand promotion	RM 300
Total creator income (cash + non-cash)	RM 11,000
Less: Personal relief	(RM 9,000)
Less: Lifestyle relief (claimed)	(RM 1,500)
Chargeable income	RM 500
Tax rate on chargeable income up to RM 5,000	0%
Tax payable	RM 0

If this creator had counted only her RM 4,000 in cash income, she might have concluded she was below the threshold - and not filed at all. She owes no tax, but filing is still required. The reliefs available to you depend on your full personal tax situation. This example is illustrative. Use the LHDN e-Filing calculator on MyTax or consult a licensed tax consultant to assist with the preparation of tax computation and tax submission to LHDN.

THE MOST COMMON MISTAKE:

Counting only cash income when deciding whether to file. Always include the fair market value of every gift, trip, voucher, and token you received in exchange for content.

SECTION 06

BUILD A RECORD-KEEPING HABIT

The June filing scramble happens because income tracking did not happen from the get-go. You do not need an accounting software. You need a simple habit, maintained monthly.

MONTHLY - 5 MINUTES	QUARTERLY - 15 MINUTES	YEAR END - 30 MINUTES
<ul style="list-style-type: none"> ● Photograph every gifted item and note the retail price ● Screenshot commission and platform dashboards ● Save all payment notifications to one folder ● Note the value of any trips or events received 	<ul style="list-style-type: none"> ● Total your cash income for the quarter ● Total your estimated non-cash income ● Keep a running total ● Check that all receipts are saved and accessible 	<ul style="list-style-type: none"> ● Everything is already organized. Filing takes 30 minutes! ● Check your deductible expenses for the year ● Confirm reliefs you are entitled to claim ● File on MyTax with confidence

YOUR SIMPLE INCOME TRACKER - FOUR COLUMNS IS ALL YOU NEED

Date <i>When you received the payment or item</i>	Description <i>What it was - brand deal, gift, commission, trip</i>	Type <i>Cash or non-cash</i>	Amount (RM) <i>Cash / payment received or estimated market value</i>
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THAT'S IT!

A Google Sheet with these four columns, updated monthly, is all you need. At year end, total Column 4. That is your gross creator income. Everything else in this guide builds from that number.

SECTION 07

HOW TO FILE, STEP BY STEP

Go to mytax.hasil.gov.my to get started. Here is what to do once you are there.

01 REGISTER FOR TAX IDENTIFICATION NUMBER (TIN) VIA E-DAFTAR PLATFORM

Go to the e-Daftar portal and complete the online registration for a Tax Identification Number (TIN). You will need to provide your personal details, MyKad number, contact information, and any relevant income or employment information. Once submitted, your TIN will be issued upon successful verification by LHDN.

02 ACTIVATE MYTAX PORTAL LOGIN TO GAIN ACCESS TO THE TAX FILING FEATURES

Once your Tax Identification Number (TIN) has been registered, go to mytax.hasil.gov.my and activate your MyTax account. Use your MyKad number and registered email to verify your identity, then set up your login password. After activation, you will be able to log in and access the e-Filing features.

03 SELECT E-FILING, THEN FORM B

Form B is for individuals with business or self-employment income. Content creation income is classified as business income - this is your form.

04 DECLARE ALL YOUR BUSINESS INCOME (NET AFTER EXPENSES)

Include all cash income and your estimated fair market value for non-cash compensation. LHDN accepts reasonable estimates for in-kind income. Deduct eligible / qualifying expenses (see Section 4 above), in arriving at the net business income to report in the Form B.

05 DECLARE OTHER NON-BUSINESS INCOME (E.G. EMPLOYMENT, RENTAL, DIVIDEND ETC.)

Ensure to also disclose active or passive income - other than content creation, earned during the year.

06 CLAIM YOUR PERSONAL RELIEFS

Personal relief (up to RM9,000), lifestyle relief (up to RM2,500), EPF, medical insurance, and other applicable reliefs will reduce your chargeable income.

07 REVIEW, SUBMIT, AND PAY

Check all figures before submitting. You will receive a confirmation number once your return is accepted. Pay any tax due via FPX through the portal.

SECTION 08

WHAT BRANDS & AGENCIES CAN DO

When brands provide proper documentation, creators can file accurately and with confidence - and both parties have a clearer record of the commercial relationship.

- **Provide a payment confirmation or receipt** for every cash transaction, at the time of payment.
- **Include a written note of the estimated value** of any gifted items in the delivery note or briefing email.
- **Document experiential benefits clearly** - trip costs, hotel values, event ticket prices - provided to the creator at the time of engagement.
- **Request a formal invoice or quotation** from creators before payment. This normalizes the professional relationship and creates a paper trail for both sides.

30 JUNE 2026

FORM B - BUSINESS & SELF-EMPLOYMENT INCOME

LHDN HELPLINE

1-800-88-5436

FILE ONLINE

mytax.hasil.gov.my

COMPLEX SITUATION?

Consult a licensed tax agent

This guide is for general information only and does not constitute tax or legal advice. For guidance specific to your situation, consult LHDN or a licensed tax consultant. Data referenced from the MYCreator Pulse Report 2026, a study of 489 Malaysian content creators conducted by Vase.ai, commissioned by VoxEureka.