



BE 2018 EXPLANATORY NOTES

**Resident Individual Who
Does Not Carry On Business**

ADDITIONS / AMENDMENTS

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This Explanatory Notes is provided to assist an individual who is **resident in Malaysia** in accordance with the provision of section 7 of Income Tax Act (ITA 1967) or **deemed to be resident** under subsection 7(1B) of the same Act, in completing the Form BE for Year of Assessment 2018. Please read this with care so that the return form and declarations made therein for Year of Assessment 2018 are true, complete and correct.

In the case of a married individual who elects for joint assessment either in the name of husband or wife and has total income to be aggregated, both the husband and wife are each required to fill out separately whether:

- (a) Form B (individual who carries on business); or
- (b) Form BT * (knowledge worker or expert worker approved by the Minister); or
- (c) Form BE (individual who does not carry on business)

* For further information, please refer to P.U. (A) 344/2010 regarding knowledge workers, and P.U. (A) 151/2012 on The Returning Expert Programme at the Official Portal of Lembaga Hasil Dalam Negeri Malaysia (LHDNM).

All records, working sheets and documents need not be enclosed when submitting the Form BE EXCEPT for the purpose of tax refund, in which case the following working sheet(s) is / are required to be submitted:

- (i) Working Sheet HK-6 pertaining to the claim for section 110 tax deduction (others); and
- (ii) Working Sheet HK-8 / HK-9 (if relevant) relating to the tax deducted in the foreign country.

All records, documents and working sheets used in the computation must be kept for a period of seven (7) years after the end of the year in which the return form is furnished to the Director General of Inland Revenue, for future reference and inspection if required.

Please complete all relevant items in **BLOCK LETTERS** and use **black** ink pen. Leave the item(s) blank if not applicable.

BASIC PARTICULARS

1 - 4	Fill in relevant information only. For the item 'Income tax no.', enter SG or OG followed by the income tax number in the box provided. <i>Example:</i> For income tax no. SG 10234567080 Income tax no. SG 10234567080	
5	Passport no. registered with LHDNM	Enter the last passport number filed with LHDNM prior to the current passport.
PART A		PARTICULARS OF INDIVIDUAL
A1	Citizen	Enter 'MY' for citizen of Malaysia. If not a citizen of Malaysia, please refer to the country code provided on page 20 of this explanatory notes or Appendix E.
A2	Gender	Enter '1' for male or '2' for female.
A3	Date of birth	Enter the date of birth according to the sequence: day, month and year.
A4	Status as at 31-12-2018	Enter '1' for single; '2' for married; '3' for divorcee / widow / widower or '4' for deceased.
A5	Date of marriage / divorce / demise	If the marriage / separation in accordance with any law or demise occurred in the current year, enter the date according to the sequence: day, month and year.

A6	Type of assessment	<p>Enter:</p> <p>(i) '1' if the wife elects for joint assessment to be raised in the name of the husband. She does not have to fill in items B7 to B19 and Part F of her Form BE; or</p> <p>(ii) '2' if the husband elects for joint assessment to be raised in the name of his wife. He does not have to fill in items B7 to B19 and Part F of his Form BE; or</p> <p>(iii) '3' if the individual and spouse elect for separate assessment; or</p> <p>(iv) '4' if the individual is married with a spouse who has no income / no source of income or has income which is tax exempt; or</p> <p>(v) '5' if the individual is single / a divorcee / a widow / a widower / a deceased person.</p> <p>Note:-</p> <p>Conditions on eligibility to elect for joint assessment:</p> <p>(i) The husband and wife were living together in the basis year for a year of assessment and did not in that basis year cease to live together;</p> <p>(ii) Has total income to be aggregated with the total income of the spouse;</p> <p>(iii) The husband / wife who elects for joint assessment must be a Malaysian citizen, if not resident in Malaysia;</p> <p>(iv) The aggregation of total income can be made with one wife only.</p>
A7	Entitled to claim incentive under section 127	<p>Refers to incentives (for example exemptions) under the provision of paragraph 127(3)(b) or subsection 127(3A) of ITA 1967 entitled to be claimed as per the Government gazette or Minister's approval letter.</p> <p>(i) Enter 'X' in the box for the type(s) of incentive:-</p> <ul style="list-style-type: none"> • entitled to be claimed for which a claim is made for the current year; or • entitled to be claimed but unable to make a claim for the current year for example by reason of no income. <p>(ii) Enter 'X' in the box for 'Not relevant' if:-</p> <ul style="list-style-type: none"> • not entitled to claim the incentive; • the application for incentive is not approved by the Minister; or • not relevant. <p>The Government gazette / Minister's approval letter has to be kept for future reference / inspection by LHDNM if required.</p>

PART B	COMPUTATION OF INCOME TAX
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B1	Statutory income from employment
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Salary, bonus, director's fee, commission and any perquisite [such as share option scheme (Public Ruling No. 11/2012), insurance premium / school and tuition fee paid by the employer] have to be declared. Entertainment and travelling expenditure incurred in the production of gross employment income and discharge of official duties are allowable deductions. Deduction of entertainment expenditure is restricted to the amount of entertainment allowance included as gross income from employment. However, reimbursements by the employer in respect of both types of expenditure are neither deductible nor liable to tax.

Amount N4 from Working Sheet HK-2.

Note:

With effect from the Year of Assessment 2016, where gross income from an employment is receivable in respect of any particular period, it shall, when received, be taxed in the year in which it is received [Subsection 25(1) of ITA 1967].

Tax exempt allowances / perquisites / gifts / benefits received by employee from employer according to 2009 Budget announcement:

Reference: Public Ruling No. 2/2013 (Perquisites From Employment);
 Public Ruling No. 3/2013 (Benefits-In-Kind); and
 Income Tax (Exemption) Order 2009 [P.U. (A) 152/2009]

	TYPE OF ALLOWANCES / PERQUISITIES / GIFTS / BENEFIT	EXEMPTION LIMIT (PER YEAR)
(i)	Perquisite (whether in money or otherwise) provided to the employee pursuant to his employment in respect of:- (a) past achievement award; (b) service excellence award, innovation award or productivity award; or (c) long service award provided that the employee has exercised an employment for more than 10 years with the same employer. (Paragraph 25c Schedule 6 of ITA 1967)	Restricted to RM2,000
(ii)	Travelling allowance, petrol card, petrol allowance or toll rate or any of its combination for official duties. If the amount received exceeds RM6,000 a year, the employee can make a further deduction in respect of the amount spent for official duties. Records pertaining to the claim for official duties and the exempted amount must be kept for a period of seven (7) years for audit purpose.	Restricted to RM6,000
(iii)	Child care allowance in respect of children up to 12 years of age .	Restricted to RM2,400
(iv)	Gift of fixed line telephone, mobile phone, pager or Personal Digital Assistant (PDA) registered in the name of the employee or employer including cost of registration and installation.	Limited to only <u>1 unit</u> for each category of assets
(v)	Monthly bills for subscription of fixed line telephone, mobile phone, pager, PDA and broadband registered in the name of the employee or employer including cost of registration and installation.	Limited to only <u>1 line</u> for each category of assets
(vi)	Consumable business products of the employer provided free of charge (full discount) or at a partly discounted price to the employee, his spouse and unmarried children. The value of the goods is based on the sales price. Benefits received by the employee from a company within the same group of companies as his employer are not exempted from tax .	Restricted to RM1,000
(vii)	Services provided free or at a discount by the business of the employer to the employee, his spouse and unmarried children. Benefits received by the employee from a company within the same group of companies as his employer are not exempted from tax .	Restricted to the amount of discount or amount of services provided free

(viii)	Parking rate and parking allowance including parking rate paid by the employer directly to the parking operator.	} Restricted to the actual amount expended
(ix)	Meal allowance received on a regular basis , for example on daily or monthly basis, and given at the same rate to all employees. Meal allowance provided for purposes such as overtime or outstation / overseas trips and other similar purposes in exercising an employment are only exempted if given based on the rate fixed in the internal circular or written instruction of the employer.	
(x)	Tax exempt medical benefits are extended to include traditional medicine and maternity expenses. Traditional medicine means Malay, Chinese and Indian Traditional Medicine given by a medical practitioner registered with bodies which are certified or registered in accordance with the rules governing traditional medicine as laid down by the Ministry of Health. <i>Examples:</i> Malay traditional massage, ayurvedic and acupuncture. Complimentary medicine and homeopathy such as aromatherapy, reflexology, spa and Thai traditional massage are not included in this exemption.	

(xi) Subsidised interest for housing, education or car loan is fully exempted from tax if the total amount of loan taken in aggregate does not exceed RM300,000.
If the total amount of loan exceeds RM300,000, the amount of subsidized interest to be exempted from tax is limited in accordance with the following formula:

$$A \times \frac{B}{C}$$

Where;

- A = is the difference between the amount of interest to be borne by the employee and the amount of interest payable by the employee in the basis period for a year of assessment;
B = is the aggregate of the balance of the principal amount of housing, education or car loan taken by the employee in the basis period for a year of assessment or RM300,000, whichever is lower;
C = is the total aggregate of the principal amount of housing, education or car loan taken by the employee.

THE ABOVE EXEMPTIONS ARE NOT APPLICABLE TO AN EMPLOYEE HAVING CONTROL OVER HIS EMPLOYER

If the employee has control over his employer, the allowances / perquisites / gifts / benefits received by him is taken to be part of his employment income and subject to tax.

'Control over his employer' means:

- (a) for a company, the power of the employee to secure, by means of the holding of shares or the possession of voting power in or in relation to that or any other company, or by virtue of powers conferred by the articles of association or other document regulating that or any other company, that the affairs of the first mentioned company are conducted in accordance with the wish of the employee;
- (b) for a partnership, the employee is a partner of the employer; or
- (c) for a sole proprietor, the employee and the employer is the same person.

Others Tax Exempt Benefits-In-Kind

Please refer to Appendix B3 for the list of tax exempt benefits-in-kind.

Gratuity (Reference: Public Ruling No. 9/2016)

This refers to a sum received upon retirement / termination of a contract of employment and considered as a gift for past service. Refer to Working Sheet HK-2.2 and Appendix B1 for computation.

1. The following gratuity is exempted from income tax:

i) **Retirement gratuity**

- (a) The Director General is satisfied that the retirement is due to ill-health; or
- (b) The retirement takes place on or after reaching the age of 55, or on reaching the compulsory age of retirement from employment and the individual has worked 10 years continuous employment with the same employer or companies within the same group; or
- (c) The retirement takes place on reaching the compulsory age of retirement pursuant to a contract of employment or collective agreement at the age of 50 but before 55 and that employment has lasted for 10 years with the same employer or with companies in the same group.

- ii) **Gratuity paid out of public funds** - Gratuity paid to an employee out of public funds on his retirement from an employment under any written law.
- iii) **Gratuity paid to a contract officer** - Gratuity paid out of public funds to a contract officer on termination of a contract of employment regardless of whether the contract is renewed or not.
- iv) **Death gratuity** - Sums received by way of death gratuity.

2. Partial exemption on gratuity

With effect from the Year of Assessment 2016, an employee who receives sums by way of gratuity:

- i) on retirement from an employment; or
- ii) upon termination of a contract of employment

other than gratuity qualified for exemption under paragraph 1 above, is eligible for an exemption of **RM1,000 for each completed year of service**. However, for the purpose of computing partial exemption, the period of employment with other companies within the same group is NOT REGARDED as a period of employment with the same employer.

Tax Allowance – The income tax of an employee borne by his employer is Tax Allowance which is chargeable to tax under the provision paragraph 13(1)(a) of ITA 1967. Refer to the Working Sheet HK-2.3, Appendix B2, and Public Ruling No. 11/2016 regarding computation.

Benefits In Kind (BIK) – Annual value of the benefits in kind provided by the employer such as motorcars, petrol, driver, household furnishings, apparatus and appliances, hand phones, asset(s) provided for the purpose of entertainment and recreation. Refer to the Working Sheet HK-2.4, Appendix B3, and Public Ruling No. 3/2013 on computation.

Value Of Living Accommodation – Value of living accommodation provided in Malaysia by the employer. Working Sheet HK-2.5, Appendix B4, and Public Ruling No. 3/2005 (Original and Addendum) regarding computation.

Refund From Unapproved Pension Or Provident Fund, Scheme Or Society – Contributions made by an employer to an unapproved pension or provident fund from which payment is made to his employee before or after the cessation of his employment. Refer to the Working Sheet HK-2.6 on computation.

Compensation For Loss Of Employment – Payment made by an employer to his employee as compensation for loss of employment or other reason. Refer to the Working Sheet HK-2.7, Appendix B5, and Public Ruling No. 1/2012 regarding computation.

Full or partial exemption on compensation for loss of employment:

- (i) **Full exemption** – If the Director General is satisfied that the payment is made on account of loss of employment due to ill health; or
- (ii) **Partial exemption** – For termination of employment on or after **1 July 2008**, compensation other than paragraph (i) above is eligible for exemption of **RM10,000 for each completed year of service** with the same employer or companies within the same group.

Subscriptions To Professional Bodies – Membership subscription paid to professional bodies to ensure the continuance of a professional standing for practice such as medical or legal professional fees, can be claimed as a deduction.

B2	Rents	<p>Rental received in respect of houses, shop houses, land, plant, machines, furniture and other similar assets.</p> <p>Exemption under P.U. (A) 55/2019 for Year of Assessment 2018 only.</p> <p>A landlord who rents out his residential property * is exempted from the payment of income tax in respect of fifty per cent of his statutory income derived from the rental of the residential property.</p> <p>* 'Residential property' means a house, condominium unit, flat or an apartment which is built as a dwelling house.</p> <p>Conditions for exemption:</p> <ul style="list-style-type: none"> a) The landlord shall be an individual citizen who resides in Malaysia and is the registered proprietor of his residential property; b) The monthly rental amount received from each residential property does NOT exceed RM2,000;
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		<p>c) The tenancy agreement between the landlord and the tenant which has been executed and stamped comes into effect on or after 1 January 2018; and</p> <p>d) The residential property is rented out for any period from 1 January 2018 until 31 December 2018.</p> <p>Where rent is received from two or more residential properties, the landlord who is granted an exemption shall maintain a separate account for the rent received from each residential property. Each residential property shall be treated as a separate and distinct source of the rent.</p> <p>The landlord who claims this exemption is required to:</p> <ul style="list-style-type: none"> ~ indicate 'X' in the box for 'Paragraph 127(3)(b)' in item A7; and ~ complete and retain the Working Sheet HK-4D for the purpose of future inspection by LHDNM, if required. <p>Amount C3 from Working Sheet HK-4D.</p>												
B3	Interest	<p>Income in respect of interest received by individuals resident in Malaysia from money deposited with the following institutions is tax exempt:</p> <ul style="list-style-type: none"> (i) A bank or a finance company licensed or deemed to be licensed under the Financial Services Act 2013; (ii) A bank licensed under the Islamic Financial Services Act 2013; (iii) A development financial institution prescribed under the Development Financial Institutions Act 2002; (iv) The Lembaga Tabung Haji established under the Tabung Haji Act 1995; (v) The Malaysia Building Society Berhad incorporated under the Companies Act 2016; (vi) The Borneo Housing Finance Berhad incorporated under the Companies Act 2016; and (vii) Co-operative societies registered under the Co-operative Societies Act 1993. 												
	Discounts	Earnings from discounting transactions involving treasury bills, bills of exchange or promissory notes.												
	Royalties	<p>Royalties received in respect of the use of copyrights / patents are taxable if they exceed the following exemption limits:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">No.</th> <th style="text-align: center;">Type of Royalty</th> <th style="text-align: center;">Exemption (RM)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">(i)</td> <td>Publication of artistic works / recording discs / tapes</td> <td style="text-align: center;">10,000</td> </tr> <tr> <td style="text-align: center;">(ii)</td> <td>Translation of books / literary works</td> <td style="text-align: center;">12,000</td> </tr> <tr> <td style="text-align: center;">(iii)</td> <td>Publication of literary works / original paintings / musical compositions</td> <td style="text-align: center;">20,000</td> </tr> </tbody> </table> <p>Amount H from Working Sheet HK-5.</p>	No.	Type of Royalty	Exemption (RM)	(i)	Publication of artistic works / recording discs / tapes	10,000	(ii)	Translation of books / literary works	12,000	(iii)	Publication of literary works / original paintings / musical compositions	20,000
No.	Type of Royalty	Exemption (RM)												
(i)	Publication of artistic works / recording discs / tapes	10,000												
(ii)	Translation of books / literary works	12,000												
(iii)	Publication of literary works / original paintings / musical compositions	20,000												
	Pensions	<ul style="list-style-type: none"> • Pension derived from Malaysia and paid by the Government or from an approved pension scheme to a person on reaching the age of 55 years or compulsory age of retirement under any written law or if the retirement is due to ill-health, are exempt from tax. • Where a person is paid more than one pension, only the higher or highest pension is exempt from tax. Other pensions have to be reported. 												
	Annuities	These are sums of money received in accordance with a will or an investment of money entitling the annuitants or investors to a series of annual payments, whether or not received regularly or for a limited period only.												
	Periodical payments	These refer to recurring payments received at fixed times.												

	Other gains or profits	Other income such as payments received for part-time / occasional broadcasting, lecturing, writing and so forth.																													
B5	Approved donations / gifts / contributions	Transfer the amount from item E8, if any. Refer to Public Ruling No. 4/2018. Receipts and supporting documents must be kept for a period of seven (7) years after the end of the year in which the return form is furnished to LHDNM, for future reference and inspection if required.																													
B7	TOTAL INCOME TRANSFERRED FROM HUSBAND / WIFE * FOR JOINT ASSESSMENT * type of income transferred from HUSBAND / WIFE	ITEMS B7 AND B8 ARE ONLY TO BE FILLED IN BY THE INDIVIDUAL IN WHOSE NAME THE JOINT ASSESSMENT IS TO BE RAISED. Transfer the total income of the spouse to be aggregated with the total income of the individual to this item. Note: Enter '1' if the income transferred from the spouse includes income from a business source or '2' if not. Items B7 and B8 NEED NOT be filled if: (i) the individual's status is single / a divorcee / a widow / a widower (ii) the spouse of the individual has no income, no source of income or has income which is tax exempt (iii) the individual elects for separate assessment (iv) the individual elects for joint assessment to be raised in the name of his / her spouse																													
B9	Total relief	Transfer the amount from item F19.																													
B10	CHARGEABLE INCOME	Amount (B6 minus B9) or (B8 minus B9).																													
B11	INCOME TAX COMPUTATION																														
B11a	Tax on the first	Match the chargeable income from item B10 with the range of chargeable income in the tax schedule (page 20 of this explanatory notes). <i>Example:</i> Chargeable income as per B10: RM 45,500 Use category D of the tax schedule to compute as follows: Tax on the first RM35,000 RM 600.00 Tax on the balance RM10,500 @ 8% RM 840.00 Total income tax RM1,440.00																													
B11b	Tax on the balance																														
B12	TOTAL INCOME TAX																														
	Enter in items B11a, B11b and B12 of the Form BE as shown below:																														
	<table border="1"> <tr> <td>B11a</td> <td>Tax on the first</td> <td>35,000</td> <td>.00</td> <td></td> <td></td> <td>B11a</td> <td>600</td> <td>.00</td> </tr> <tr> <td>B11b</td> <td>Tax on the balance</td> <td>10,500</td> <td>.00</td> <td>At rate</td> <td>8</td> <td>%</td> <td>B11b</td> <td>840</td> <td>.00</td> </tr> <tr> <td>B12</td> <td>TOTAL INCOME TAX (B11a + B11b)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>B12</td> <td>1,440</td> <td>.00</td> </tr> </table>		B11a	Tax on the first	35,000	.00			B11a	600	.00	B11b	Tax on the balance	10,500	.00	At rate	8	%	B11b	840	.00	B12	TOTAL INCOME TAX (B11a + B11b)						B12	1,440	.00
B11a	Tax on the first	35,000	.00			B11a	600	.00																							
B11b	Tax on the balance	10,500	.00	At rate	8	%	B11b	840	.00																						
B12	TOTAL INCOME TAX (B11a + B11b)						B12	1,440	.00																						
B13	TOTAL REBATE																														
Self	A rebate of RM400 is granted to an individual whose chargeable income does not exceed RM35,000. Paragraph 6A(2)(a) of ITA 1967.																														
Husband and wife	A rebate of RM400 is granted to an individual whose chargeable income does not exceed RM35,000 and where he / she has been allowed a deduction of RM4,000 for the spouse. Paragraph 6A(2)(b) / Paragraph 6A(2)(c) of ITA 1967.																														
<i>Zakat and fitrah</i>	Payment of obligatory <i>zakat</i> and <i>fitrah</i> in the basis year. Subsection 6A(3) of ITA 1967.																														

B15	Tax deduction under section 110 (others)	<p>Compute the tax deducted under section 110 by using Working Sheet HK-6 in respect of other income such as interest, royalties, section 4A income and income from trust bodies.</p> <p>Section 110 tax deduction (others) does NOT include withholding tax payment pursuant to Section 107A of ITA 1967.</p> <p>Please submit Working Sheet HK-6 if you are entitled to a tax refund. Amount B from Working Sheet HK-6.</p>
	Section 132 tax relief	<p>Tax relief in respect of income brought into Malaysia on which tax has been charged in the country of origin which have Avoidance of Double Taxation Agreements (DTA) with Malaysia.</p> <p>Refer to Appendix F for the list of countries which have DTA with Malaysia.</p> <p>Refer to Schedule 7 of ITA 1967 and Working Sheet HK-8 to compute the amount of credit.</p>
	Section 133 tax relief	<p>Tax relief in respect of income brought into Malaysia on which tax has been charged in the country of origin which does not have Avoidance of Double Taxation Agreements (DTA) with Malaysia.</p> <p>Refer to Schedule 7 of ITA 1967 and Working Sheet HK-9 to compute the amount of credit.</p>
B16	TAX PAYABLE	<p>B14 minus B15.</p> <p>If the amount in B15 exceeds the amount in B14, enter "0" in this box.</p>
B17	TAX REPAYABLE	B15 minus B14.
B18	Instalments / Monthly Tax Deductions (MTD) paid for 2018 income – SELF and HUSBAND / WIFE for joint assessment	<p>Monthly Tax Deductions (MTD) made by the employer in the year 2018 in respect of the following income have to be included in this item:</p> <ul style="list-style-type: none"> – Income for the year 2018; – Employment income of preceding years (including bonus, director's fee, arrears, etc.) paid in the year 2018; and – Employment income in respect of other year(s) paid in advance in the year 2018. <p><i>Example:</i> Salary for the month of January 2019 paid in December 2018 and MTD is paid on or before 15 January 2019.</p> <p>This does not include payments made in respect of outstanding tax for previous years of assessment.</p> <p>Use Working Sheet HK-10 for computation. Transfer amount E of Working Sheet HK-10 to this item.</p> <p>For Joint Assessment - Total up the instalments / Monthly Tax Deductions paid by the husband / wife for entry in this item.</p>
B19	Balance of tax payable	<p>B16 minus B18.</p> <p>The balance of tax payable must be paid within the stipulated period. Payment can be made via:</p> <p>(a) ByrHASiL at the Lembaga Hasil Dalam Negeri Malaysia (LHDNM) Official Portal, https://byrhasil.hasil.gov.my/.</p> <ul style="list-style-type: none"> • Payment via FPX (<i>Financial Process Exchange</i>) at https://byrhasil.hasil.gov.my/fpx.php. • Payment via Visa, Mastercard & American Express credit cards at https://byrhasil.hasil.gov.my/creditcard/. <p>(b) Appointed banks.</p> <ul style="list-style-type: none"> • Counters of CIMB Bank Berhad (CIMB), Public Bank Berhad (PBB), Malayan Banking Berhad (Maybank), Affin Bank Berhad (ABB), RHB

		<p>Bank Berhad (RHB), Bank Simpanan Nasional (BSN) and Bank Rakyat by using the bank payment slip.</p> <ul style="list-style-type: none"> • CIMB, PBB, Maybank, Hong Leong Bank, RHB, Alliance Bank & Bank Islam Malaysia Berhad (BIMB) internet banking, Bank Islam TAP Mobile Banking-i and Maybank phone banking. • Auto Teller Machine (ATM) of PBB, Maybank & CIMB, PBB Cheque Deposit Machine and CIMB & Maybank Cash Deposit Machine. <p>(c) Visa, Mastercard & American Express credit cards at the counters of the Kuala Lumpur Payment Centre, Kota Kinabalu Branch and Kuching Branch.</p> <p>(d) LHDNM payment counters at the Kuala Lumpur Payment Centre, Kota Kinabalu Branch and Kuching Branch or by post.</p> <ul style="list-style-type: none"> • Cheques, money orders and bank drafts must be crossed and made payable to the Director General of Inland Revenue. • Use the Remittance Slip (CP501) which is available at http://www.hasil.gov.my. • If send by post, payment must be sent separately from the form. Payment by CASH must not be sent by post. <p>Pos Malaysia Berhad - Counter and Pos Online.</p>
	Tax paid in excess	<p>B18 minus B16.</p> <p>Enter 'X' in the box provided for Tax Paid in Excess.</p>

DECLARATION

A return form which is not duly signed, shall be deemed incomplete and will not be processed and a Notification of Incomplete Return Form will be issued to inform you. The use of signature stamp is not allowed. Penalty will be imposed in case of late resubmission of the return form to LHDNM.

PART C

PARTICULARS OF HUSBAND / WIFE

C1 – C4	Fill in relevant information only. Where there is more than one wife, please furnish the information as per format C1 to C4 by using attachment(s) and submit together with the Form BE.
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PART D

OTHER PARTICULARS

D1	Telephone no.	Telephone number of office / tax agent's firm / residence. Please ensure that the information is correct and accurate. This information is for the official use of LHDNM.
	Handphone no.	<p>Please ensure that the information given is correct. This information is for the official use of LHDNM only.</p> <p>Note: Either the Handphone no. (D1) or e-Mail (D2) is compulsorily required to be completed during submission via e-Filing.</p>
D2	e-Mail	<p>Please ensure that the information given is correct. This information is for the official use of LHDNM only.</p> <p>Note: Either e-Mail (D2) or Handphone no. (D1) is compulsorily required to be completed during submission via e-Filing.</p>
D3 & D4	Name of bank & bank account no.	For the purpose of crediting tax refund (if any) by LHDNM, state the name of the bank and account number at the bank concerned.

D5	Employer's no.	Enter the employer's E reference number.
D6a	Disposal of asset under the Real Property Gains Tax Act 1976	Refers to chargeable asset under the Real Property Gains Tax Act 1976. Enter '1' in the box for 'Yes' if there is disposal of asset, and also complete item D6b. Enter '2' for 'No' if not applicable.
D6b	Disposal declared to LHDNM	Enter '1' ('Yes') if the disposal has been declared to LHDNM or '2' ('No') if not. If not yet declared, contact the LHDNM branch which handles the income tax file of the disposer. Further details are available from the LHDNM Official Portal, http://www.hasil.gov.my .

PART E

DONATIONS / GIFTS / CONTRIBUTIONS

Gift of money to the Government / State Government / local authority

Subsection 44(6) of ITA 1967.

Gift of money to approved institutions / organisations / funds

Gift of money to institutions / organisations / funds approved by the Director General of Inland Revenue.

Subsection 44(6) and proviso, ITA 1967.

Gift of money for any sports activity approved by the Minister of Finance

Subsection 44(11B) and proviso, ITA 1967.

Gift of money or cost of contribution in kind for any project of national interest approved by the Ministry of Finance

Subsection 44(11C) and proviso, ITA 1967.

} Restricted to 7% of B4

Gift of artefacts, manuscripts or paintings

Gift of artefacts, manuscripts or paintings to the Government will be based on the value determined by the Department of Museums Malaysia or the National Archives.

Subsection 44(6A) of ITA 1967.

Gift of money for the provision of library facilities or to libraries

Gift of money not exceeding RM20,000 for the provision of library facilities to public libraries and libraries of schools and institutions of higher education.

Subsection 44(8) of ITA 1967.

Gift of money or contribution in kind for the provision of facilities in public places for the benefit of disabled persons

Gift of money or contribution in kind (the value to be determined by the relevant local authority) for the provision of public facilities for the benefit of disabled persons.

Subsection 44(9) of ITA 1967.

Gift of money or medical equipment to any healthcare facility approved by the Ministry of Health

Gift of money or the cost or value (as certified by the Ministry of Health) of any gift of medical equipment not exceeding RM20,000 to any healthcare facility approved by the Ministry of Health.

Subsection 44(10) of ITA 1967.

Gift of paintings to the National Art Gallery or any state art gallery

The value of any gift of painting to be determined by the National Art Gallery or any state art gallery.

Subsection 44(11) of ITA 1967.

PART F		RELIEFS
<p>For claim on relief with respect to expenditure which includes the payment of Goods & Services Tax (GST), the allowable deduction shall EXCLUDE the amount of GST.</p> <p>Receipts and supporting documents must be kept for a period of seven (7) years after the end of the year in which the return form is furnished to LHDNM, for future reference and inspection if required.</p> <p>Reference: Public Ruling No. 4/2018</p>		
F1	Individual and dependent relatives	<p>Relief of RM9,000 for an individual in respect of himself and his dependent relatives is granted automatically.</p> <p>Paragraph 46(1)(a) of ITA 1967.</p>
F2a	Medical treatment, special needs and carer expenses for parents	<p>Medical treatment, special needs and carer expenses incurred on parents is limited to RM5,000.</p> <p>Parents refer to natural parents or foster parents where the individual is an adopted child.</p> <p>Expenses on medical treatment for parents which qualify for deduction include:</p> <ol style="list-style-type: none"> (i) medical care and treatment provided by a nursing home; and (ii) dental treatment limited to tooth extraction, filling, scaling and cleaning but excluding cosmetic dental treatment expenses such as teeth restoration and replacement involving crowning, root canal and dentures. <ul style="list-style-type: none"> • Such claim must be evidenced by a medical practitioner registered with Malaysian Medical Council (MMC) certifying that the medical condition of parents requires medical treatment, special needs or a carer. • Parents shall be individuals resident in Malaysia. • The medical treatment and care services are provided in Malaysia. <p>In the case of carer, a receipt or written certification from carer, or work permit of the carer.</p> <p>'Carer' shall not include that individual, his wife or her husband or the child of the individual concerned.</p> <p>Paragraph 46(1)(c) of ITA 1967.</p>
F2b	Parents	<p>This deduction is effective for the Years of Assessment 2016 to 2020.</p> <p>Conditions for claim:</p> <ol style="list-style-type: none"> (i) An individual who is qualified to claim this deduction is a legitimate child or legally adopted child. Claim for this deduction is NOT allowed in respect of step-parents. (ii) The individual did NOT make a claim in item F2a for deduction on medical treatment, special needs and carer expenses expended for his parents for the same basis year. (iii) The allowable deduction is RM1,500 for only one mother and RM1,500 for only one father. If more than one individual claim this deduction, the amount of deduction has to be equally apportioned according to the number of individuals who claim in respect of the same parent. (iv) The parents are residents in accordance with the provisions of section 7 of ITA 1967, and aged 60 years and above at any time in the basis year. (v) Each parent's annual income (from all sources whether taxable or not) does NOT exceed RM24,000 for that year of assessment.

		<p>If more than one individual claim this deduction, Working Sheet HK-15 has to be completed and kept for future reference / inspection by LHDNM, when required.</p> <p>Paragraph 46(1)(o) of ITA 1967.</p>
F3	Basic supporting equipment for disable self, spouse, child or parent	<p>Expenditure incurred for the purchase of any necessary basic supporting equipment is allowed as a deduction up to RM6,000 for the use by:</p> <p>(i) the individual, if he / she is a disabled person; or (ii) the spouse, if he / she is a disabled person; or (iii) his / her child, if the child is a disabled person; or (iv) his / her parent, who is a disabled person.</p> <p>This deduction will NOT be allowed if the disabled individual for whom the basic supporting equipment is purchased, is not registered with the Department of Social Welfare (DSW) as a disabled person.</p> <p>Basic supporting equipment includes haemodialysis machine, wheel chair, artificial leg and hearing aids but excludes spectacles and optical lenses.</p> <p>Paragraph 46(1)(d) of ITA 1967.</p>
F4	Disabled individual	<p>A further deduction of RM6,000 is allowed if the individual is a disabled person.</p> <p>An individual is eligible to claim this deduction if he is certified in writing by the Department of Social Welfare (DSW) as a disabled person.</p> <p>Paragraph 46(1)(e) of ITA 1967.</p>
F5	Education fees (self)	<p>A deduction up to RM7,000 can be claimed on fees expended for any of the following courses of study undertaken in any institution or professional body in Malaysia recognized by the Malaysian Government or approved by the Minister of Finance:-</p> <p>(i) Other than a degree at Masters or Doctorate level Any course of study up to tertiary level undertaken for the purpose of acquiring law, accounting, Islamic finance approved by Bank Negara Malaysia or Securities Commission, technical, vocational, industrial, scientific or technological skills or qualifications; or</p> <p>(ii) Degree at Masters or Doctorate level Any course of study undertaken for the purpose of acquiring any skill or qualification.</p> <p>Refer to the list of recognized local institutions or approved professional bodies in Malaysia at the official portal of the Ministry of Higher Education at www.mohe.gov.my.</p> <p>Paragraph 46(1)(f) of ITA 1967.</p>
F6	Medical expenses on serious diseases	<p>Medical expenses on serious diseases include the treatment of Acquired Immune Deficiency Syndrome (AIDS), Parkinson's disease, cancer, renal failure, leukemia and other similar diseases. "Other Similar Diseases" in relation to serious diseases include heart attack, pulmonary hypertension, chronic liver disease, fulminant viral hepatitis, head trauma with neurological deficit, tumour in brain or vascular malformation, major burns, major organ transplant and major amputation of limbs.</p> <p>Amount expended on own self, husband / wife or child is deductible up to a maximum of RM6,000 but total deduction allowable for both items, F6 and F7 is restricted to RM6,000.</p> <p>Receipt of the treatment and a certification issued by a medical practitioner registered with the Malaysian Medical Council (MMC) must be kept for future reference and inspection, if required.</p> <p>Paragraph 46(1)(g) of ITA 1967.</p>

F7	Complete medical examination	Complete medical examination refers to thorough examination as defined by the Malaysian Medical Council (MMC). Amount expended on own self, spouse or child is allowable as a deduction up to a maximum of RM500 but the total deduction allowable for both items, F6 and F7 is limited to a maximum of RM6,000. Paragraph 46(1)(h) of ITA 1967.
F8	LIFESYTL	
F8 (i)	Purchase of books / journals / magazines / printed newspapers / other similar publications	Expenditure for the purchase of books, journals, magazines, printed newspapers and other similar publications (in the form of hardcopy or electronic but EXCLUDING banned reading materials such as morally offensive magazines) for the use by own self, spouse or child. Subparagraph 46(1)(p)(i) of ITA 1967.
F8(ii)	Purchase of personal computer, smartphone or tablet	Expenditure for the purchase of personal computer, smartphone or tablet [Does NOT include additional charge for warranty] for own use or for the use by own husband / wife or child, and NOT being used for the purpose of own business. Subparagraph 46(1)(p)(ii) of ITA 1967.
F8(iii)	Purchase of sports equipment for sports activity defined under the Sports Development Act 1997 and payment of gym membership	Expenditure for own use or for the use by own husband / wife or child in respect of the: (a) purchase of sports equipment for any sports activity as defined under the Sports Development Act 1997. Sports equipment includes equipment with short lifespan e.g. golf balls and shuttlecocks but EXCLUDING motorized bicycles ; and (b) payment for gym membership (EXCLUDING club membership which provides gym facilities) . Subparagraph 46(1)(p)(iii) of ITA 1967.
F8(iv)	Payment of monthly bill for internet subscription	Payment of monthly bill for internet subscription registered under own name for the use by own self, spouse or child. Subparagraph 46(1)(p)(iv) of ITA 1967.
F9	Purchase of breastfeeding equipment for own use for a child aged 2 years and below	(a) This deduction is allowed exclusively for women taxpayers , provided that the individual: (i) is a breastfeeding mother; (ii) has incurred expenditure for the purchase of breastfeeding equipment for her own use to breastfeed her own child aged 2 years and below ; and (iii) makes a claim that is evidenced by receipts issued in respect of the purchase. (b) Breastfeeding equipment which qualifies are: (i) breast pump kit and ice pack; (ii) breast milk collection and storage equipment; and (iii) cooler set or cooler bag. (c) The amount of deduction is limited to RM1,000 although the individual has more than one child. (d) This deduction is only allowed ONCE in every two (2) years of assessment. (e) In the case of a combined assessment, this deduction is only allowed if the assessment is made in the name of the wife. Paragraph 46(1)(q) of ITA 1967 (commencing from the Year of Assessment 2017).

Restricted to RM2,500

		<p>Example 1: Joint Assessment in the Wife's Name</p> <p>Madam Arina has given birth to a child in the year 2018 and has purchased breastfeeding equipment at the cost of RM1,700. Her husband who is a non-resident Malaysian citizen has elected for joint assessment in the name of his wife.</p> <p>Madam Arina is entitled to claim this deduction but limited to RM1,000.</p> <p>Example 2: Joint Assessment in the Husband's Name</p> <p>Madam Sally has given birth to a child in the year 2018 and has purchased breastfeeding equipment at the cost of RM1,300. Madam Sally has elected for joint assessment in the name of her husband.</p> <p>The claim for this deduction is NOT allowed the joint assessment is made in the name of Madam Sally's husband.</p>
F10	Child care fees to a registered child care centre / kindergarten for a child aged 6 years and below	<p>This deduction is allowed in respect of child care fees for a child aged 6 years and below paid to a:</p> <ul style="list-style-type: none"> – child care centre registered with the Department of Social Welfare (DSW) pursuant to the Child Care Centre Act 1984 (Act 308) under the Ministry of Women, Family and Community Development; or – kindergarten registered with the Ministry of Education Malaysia pursuant to the Education Act 1996 (Act 550). <p>This deduction is restricted to RM1,000 even though the number of children who fulfills the mentioned conditions exceeds one. If the amount of claim is less than RM1,000, the amount of deduction allowed is limited to the amount paid only.</p> <p>Where a husband and a wife are assessed separately, the tax deduction under this paragraph can only be claimed either by the husband OR the wife who incurs the expenses.</p> <p>Where a husband and wife are divorced, the tax deduction can be claimed by the former husband and the former wife provided that they both made payment for the fees of the child and that child is not the same child.</p> <p>The claim for this deduction must be evidenced by the:</p> <ul style="list-style-type: none"> • birth document of the child (MyKid or birth certificate); and • receipts for the monthly fees issued by the child care centre or kindergarten. <p>Paragraph 46(1)(r) of ITA 1967 (commencing from the Year of Assessment 2017).</p>

Example 1: Husband and wife (living together)

Scenario	No. of Children	Expenditure on child (RM)		Type of assessment	Who is entitled to claim & amount (RM)	Notes
a	1	Husband Wife	600 500	Separate	Husband - 600 OR Wife - 500	Only one person is entitled to claim (restricted to the amount expended)
b	2	Husband Wife	1,200 (child no. 1) 1,400 (child no. 2)	Separate	Husband - 1,000 OR Wife - 1,000	Only one person is entitled to claim (restricted to the amount RM1,000)
c	2	Husband	1,500 (child no. 1 & 2)	Separate	Husband - 1,000	Restricted to the amount RM1,000
d	3	Husband Wife	1,200 (child no. 1 & 2) 1,100 (child no. 3)	Separate	Husband - 1,000 OR Wife - 1,000	Only one person is entitled to claim (restricted to the amount RM1,000)
e	2	Husband Wife	900 (child no. 1) 1,100 (child no. 2)	Separate	Husband - 900 OR Wife - 1,000	Only one person is entitled to claim based on the amount expended or restricted to the amount RM1,000
f	1	Husband Wife	600 300	Joint	Husband - 900 OR Wife - 900	Expenditure incurred by the spouse is deemed expended by the husband / wife in whose name the assessment is raised (restricted to the amount expended)
g	2	Husband Wife	900 (child no. 1) 1,100 (child no. 2)	Joint	Husband - 1,000 OR Wife - 1,000	Expenditure incurred by the spouse is deemed expended by the husband / wife in whose name the assessment is raised (restricted to the amount RM1,000)

Example 2: Divorced husband and wife

Scenario	No. of children	Expenditure on child (RM)		Who is entitled to claim & amount (RM)	Notes
a	1	Former husband	800	Former husband - 800	Only entitled to claim RM800 (restricted to the amount expended)
b	1	Former husband Former wife	1,400 1,200	Former husband - 1,000 OR Former wife - 1,000	Only one person is entitled to claim (restricted to the amount RM1,000)
c	2	Former husband Former wife	1,400 (child no. 1) 1,200 (child no. 2)	Former husband - 1,000 AND Former wife - 1,000	- Former husband claims RM1,000 - Former wife claims RM1,000 (provided that the claim is made on different child)
d	3	Former husband Former wife	1,200 (child no. 1) 800 (child no. 2) & 600 (child no. 3)	Former husband - 1,000 AND Former wife - 1,000	- Former husband claims RM1,000 - Former wife claims RM1,000 (provided that the claim is made on different child)

F11	Net deposit in Skim Simpanan Pendidikan Nasional (SSPN)	<p>This relief is available with effect from the Year of Assessment 2012 until 2020.</p> <p>Amount deposited in SSPN by an individual for his children's education is deductible up to a maximum of RM6,000. The allowable deduction is limited to the net amount deposited in that basis year only.</p> <p><i>Example:</i> For the year 2018, Balance Brought Forward : RM4,500; Total Deposit : RM2,000; and Total Withdrawal : RM1,500.</p> <p>Allowable deduction is RM500 (RM2,000 – RM1,500). The Balance Brought Forward of RM4,500 is not taken into account. Paragraph 46(1)(k) of ITA 1967.</p>
F12	Husband / wife / payment of alimony to former wife	<p><input type="checkbox"/> A deduction for husband of RM4,000 is given to the wife if the husband has no source of income / no total income or the husband has elected for joint assessment in the name of his wife. Only one wife is eligible to claim this deduction although the husband has more than one wife. Section 45A(1) of ITA 1967.</p> <p>With effect from Year of Assessment 2017, the deduction for husband is NOT allowed if the husband (not a husband who is a disabled person) has gross income exceeding RM4,000 derived from sources outside Malaysia. Subsection 45A(2) of ITA 1967.</p> <p><input type="checkbox"/> A deduction for wife of RM4,000 is given to the husband who has a wife living together with him in the basis year, and the wife has no source of income / no total income or the wife has elected for joint assessment in the name of her husband. Paragraph 47(1)(a) and subsection 47(5) of ITA 1967.</p> <p>With effect from Year of Assessment 2017, the deduction for wife is NOT allowed if the wife (not a wife who is a disabled person) has gross income exceeding RM4,000 derived from sources outside Malaysia. Subsection 47(6) of ITA 1967.</p> <p><input type="checkbox"/> Deduction for payment of alimony to a former wife is limited to RM4,000 or the actual amount paid if the amount of alimony paid is less than the allowable deduction. The total deduction for a wife living together and alimony payments to the former wife is restricted to RM4,000. Voluntary alimony payments under a mutual agreement but without any formal agreement do not qualify for deduction. Subsection 47(2) and 47(3) of ITA 1967.</p>
F13	Disabled husband / wife	<p>A further deduction of RM3,500 is given in respect of a disabled husband / wife. Paragraph 47(1)(b) and section 45A of ITA 1967.</p>
F14	Child <ul style="list-style-type: none"> • No. • 100% Eligibility • 50% Eligibility 	<p>Refer to Working Sheet HK-13.</p> <p><u>No.</u> Enter the total number of children on whom full relief (100% Eligibility) or partial relief (50% Eligibility) is entitled to be claimed by the individual.</p> <p><u>100% Eligibility</u> This item is to be completed by an individual entitled to claim full child relief.</p>

50% Eligibility

This item is only relevant where two or more individuals (not husband and wife living together) are each entitled to claim a deduction for payment made in respect of the same child, and each of those individuals is entitled to claim 50% of the allowable relief as a deduction. For example, when divorce occurs and there are two or more individuals entitled to claim a deduction on the same child.

For Separate Assessment, the individual and his spouse are required to select the relief in respect of each child on whom to claim respectively.

Example:

Ali has five (5) children and elected for separate assessment. The number of children on whom relief may be claimed by Ali and his wife is:

	Ali	Wife		Ali	Wife
(i)	5	0	(iv)	2	3
(ii)	4	1	(v)	1	4
(iii)	3	2	(vi)	0	5

The deduction for child is not allowed if the child is in receipt of his own income whereby his total income exceeds the amount of deduction otherwise due.

However, the following receipts are not treated as income of a child:

- Amount received as scholarship, grant or allowance of a similar nature (paragraph 24 Schedule 6 of ITA 1967); and
- Payments received by a child who is serving an employer under articles or indentures.

Subsection 48(5) of ITA 1967.

F14a Child - Under the age of 18 years

A deduction of **RM2,000** per child is allowed if the child is unmarried and who at any time in the basis year is below the age 18 years.

Paragraph 48(1)(a) and 48(2)(a) of ITA 1967.

F14b Child - 18 years & above and studying

A deduction of **RM2,000** per child is allowed if the child is unmarried, 18 years of age and above, and receiving full-time instruction.
Paragraph 48(1)(b) & (c) and 48(2)(a) of ITA 1967.

OR

A deduction of **RM8,000** is allowed if the child is unmarried, 18 years of age and above, and satisfies the following conditions:

- (i) receiving full-time instruction (excluding matriculation course / pre degree / A-Level) at a university, college or other similar educational establishment in Malaysia; or
- (ii) serving under articles or indentures with a view to qualify in a trade or profession in Malaysia; or

(iii) (receiving full-time instruction outside Malaysia in respect of a degree (including a degree at Master or Doctorate level) or the equivalent of a degree.

Paragraph 48(3)(a) of ITA 1967.

F14c	Child - Disabled child	<p>Relief allowed for a disabled child who is unmarried is RM6,000. An additional relief of RM8,000 is allowed if the disabled child is unmarried, 18 years of age and above, and satisfies the following conditions:</p> <ul style="list-style-type: none"> (i) receiving full-time instruction (excluding matriculation course / pre degree / A-Level) at a university, college or other similar educational establishment in Malaysia; or (ii) serving under articles or indentures with a view to qualify in a trade or profession in Malaysia; or (iii) receiving full-time instruction outside Malaysia in respect of a degree (including a degree at Master or Doctorate level) or the equivalent of a degree. <p>An individual is entitled to a child relief of RM14,000 if the above conditions are complied with. Paragraph 48(1)(d), 48(3)(a) and 48(2)(b) of ITA 1967.</p>
F15	<p>Life insurance and EPF Refer to Working Sheet HK-14.</p> <ul style="list-style-type: none"> <input type="checkbox"/> Deduction is allowed for payment of premiums on life insurance policy contracted on the life of the individual, husband or wife / wives. Deduction is not allowed on premiums paid for life insurance policy contracted on the life of the child. <input type="checkbox"/> Contributions to the Employees Provident Fund (EPF) or other provident fund / pension scheme approved by the Director General of Inland Revenue. <input type="checkbox"/> The total deduction allowed for the payment of life insurance premiums and contributions to EPF or other approved provident fund / pension scheme is limited to RM6,000 for an individual and RM6,000 for the spouse who has source of income. If the husband or wife elects for joint assessment, the total deduction for the aggregate amount of life insurance premiums and EPF contributions is limited to RM6,000. <p><i>Example:</i> The insurance premiums paid by the husband and wife are RM300 and RM6,500 respectively. The tax payer elects for joint assessment. The total deduction allowed is restricted to RM6,000 and not RM6,800.</p> <p>Where the husband has no total income and the wife is assessed separately as an individual, any expenditure on insurance premium incurred by the husband shall be deemed to have been paid by the wife and is allowable up to the restricted amount only.</p> <p>If the husband contributes to EPF but has no total income, the wife is not allowed to claim his EPF contribution as a deduction from her own income. Likewise if the wife has no total income. Subsection 49(1) of ITA 1967.</p>	
F16	<p>Private retirement scheme and deferred annuity</p> <ul style="list-style-type: none"> • This deduction is effective from the Year of Assessment 2012 until 2021. • The deduction allowed shall not exceed RM3,000 in respect of contributions made to a Private Retirement Scheme (PRS) approved by the Securities Commission and paid premiums for deferred annuity. • The total deduction for PRS contributions and deferred annuity premiums is restricted to RM3,000 for an individual and RM3,000 for the spouse who has source of income. If the husband or wife elects for joint assessment, the deduction allowed for the aggregate amount of PRS contributions and deferred annuity premiums is restricted to RM3,000. • Refer to Working Sheet HK-14. • Reference: Subsections 49(1D), 49(1E), 49(3), 50(2) and 50(3) of ITA 1967 Public Ruling No. 4/2014 (Deferred Annuity); and Public Ruling No. 9/2014 (Private Retirement Scheme). 	

F17	Education and medical insurance	<p>A deduction not exceeding RM3,000 is available on insurance premiums in respect of education or medical benefits for an individual, husband, wife, or child.</p> <p>The total deduction in respect of premiums paid for insurance on education and medical benefits is restricted to RM3,000 for an individual and RM3,000 for the wife who has source of income. If the husband or wife elects for joint assessment, the deduction allowed for the total of premiums paid for insurance on education and medical benefits is restricted to RM3,000. Refer to Working Sheet HK-14.</p> <p>Subsections 49(1B), 49(4) and 50(2) of ITA 1967.</p>
F18	Contribution to the Social Security Organization (SOCSO)	<p>A relief not exceeding RM250 is allowed in respect of contribution to the Social Security Organization (SOCSO) made or suffered by the individual in basis year.</p> <p>Refer to Working Sheet HK-14.</p> <p>Paragraph 46(1)(n) of ITA 1967.</p>
F19	Total relief	<p>Sum of amounts from items F1 to F18.</p> <p>Transfer this amount to item B9.</p>
PART G		NON-EMPLOYMENT INCOME OF PRECEDING YEARS NOT DECLARED
G1 – G2	<p>Income OTHER THAN from employment received in respect of preceding year(s) not previously declared.</p> <p><i>Example:</i> Income from rents or interest</p> <p>Please use attachment in case of insufficient writing space.</p>	
PART H		PARTICULARS OF TAX AGENT WHO COMPLETES THIS RETURN FORM
H1 – H4	<ul style="list-style-type: none"> • Tax Agent's Approval No. is the approval number given to tax agent's approved under subsection 153(3) of ITA 1967. • This section has to be completed and duly signed by the tax agent / representative who completes this return form. 	

TAX SCHEDULE					
CATEGORY	RANGE OF CHARGEABLE INCOME (a)	COMPUTATION RM (b)		RATE % (c)	TAX RM (d)
A	0 - 5,000	First	5,000	0	0
B	5,001 - 20,000	First	5,000	1	0
		Next	15,000		150
C	20,001 - 35,000	First	20,000	3	150
		Next	15,000		450
D	35,001 - 50,000	First	35,000	8	600
		Next	15,000		1,200
E	50,001 - 70,000	First	50,000	14	1,800
		Next	20,000		2,800
F	70,001 - 100,000	First	70,000	21	4,600
		Next	30,000		6,300
G	100,001 - 250,000	First	100,000	24	10,900
		Next	150,000		36,000
H	250,001 - 400,000	First	250,000	24.5	46,900
		Next	150,000		36,750
I	400,001 - 600,000	First	400,000	25	83,650
		Next	200,000		50,000
J	600,001 - 1,000,000	First	600,000	26	133,650
		Next	400,000		104,000
K	Exceeding 1,000,000	First	1,000,000	28	237,650
		For every next ringgit		

COUNTRY CODES					
The following are some of the codes for countries identified. Please refer to Appendix E for the full list.					
Country	Code	Country	Code	Country	Code
Australia	AU	Iran (Islamic R.O.)	IR	Philippines	PH
Bangladesh	BD	Iraq	IQ	Saudi Arabia	SA
Brunei	BN	Japan	JP	Singapore	SG
Cambodia	KH	Korea, D.P.R.	KP	South Africa	ZA
Canada	CA	Korea, R.O.	KR	Sri Lanka	LK
China	CN	Laos, D.P.R.	LA	Taiwan	TW
Denmark	DK	Malaysia	MY	Thailand	TH
Hong Kong	HK	Myanmar	MM	United Kingdom	GB
India	IN	New Zealand	NZ	United States	US
Indonesia	ID	Pakistan	PK	Vietnam	VN

Note: R.O. = Republic of;

D.P.R. = Democratic People's Republic of