

## INCENTIVE CLAIM CODES

This list is provided as a general reference for individual categories of taxpayers. **Taxpayers are advised to refer to the relevant legal provision under the Income Tax Act 1967 and Government gazette to determine their eligibility prior to claiming any incentive listed in this Appendix.** Incentive claims may be withdrawn and subject to penalty, if it is found that incentives are claimed by taxpayers who are not eligible to make such claims.

### NOTES:

Residence status - Refer to Public Ruling No. 11/2017 regarding residence status of individuals

### 1. Incentives Under Paragraph 127(3)(b) Of The Income Tax Act 1967 and Other Exempted Income – Other Than Business

Code	Type of Incentive / Exempt income	Reference	Effective Period	Category Entitled to Claim
601	Prize moneys received by professional sportsman or sportswoman from participating in a sport tournament	P.U.(A) 428/1990	W.e.f YA 1990	Individual
602	Pension or gratuity to a Judge from among members of the public service	P.U.(A) 336/1993	W.e.f YA 1980	Individual
603	Gross Income of the driver of a racing car / motorcycle from competing in races of international standard held in Malaysia & Statutory income of a promoter of car / motorcycle races from the organisation races of international standard held in Malaysia	P.U.(A) 501/2000	W.e.f YA 1999	Individual
604	Income arising from source outside Malaysia and remitted into Malaysia for Malaysian citizen & his/her spouse who have been approved by the special committee of Ministry of Human Resource	P.U.(A) 67/2001	W.e.f 1.1.2001	Individual citizen
605	Employment with an operational headquarters company or a regional office	P.U.(A) 382/2003	W.e.f YA 2003	Individual non citizen
606	Productivity allowance or incentive allowance for pilot and cabin crew of Malaysia Airline System Berhad	P.U.(A) 230/2006	W.e.f YA 2005	Individual
607	Payment received from participating in the Malaysian Technical Co-operation Programme	P.U.(A) 18/2008	W.e.f YA 2007	Individual
608	Employment income with a regional distribution centre company or an international procurement centre company	P.U.(A) 101/2008	W.e.f YA 2008	Individual non citizen
609	Income as a director of a Labuan entity	P.U.(A) 419/2011	W.e.f YA 2011 - YA 2020	Individual non citizen
610	Exemption of 50% on gross income received by individual from exercising an employment in a managerial capacity with a Labuan entity	P.U.(A) 420/2011	W.e.f YA 2011 - YA 2020	Individual non citizen

Code	Type of Incentive / Exempt income	Reference	Effective Period	Category Entitled to Claim
611	Exemption of 50% on Gross housing allowance and gross Labuan Territory allowance received by that individual from exercising an employment in Labuan with a Labuan entity	P.U.(A) 421/2011	W.e.f YA 2011 - YA 2020	Individual citizen
612	Employment income for approved individual as a knowledge worker	P.U.(A) 344/2010	W.e.f YA 2010	Malaysian citizen or foreign citizen
613	Employment income for approved individual under the Returning Expert Programme	P.U.(A) 147/2021 [Amendments to P.U. (A) 151/2012]	W.e.f TT 2012 (Application period : 12/4/2011 – 31/12/2023)	Resident individual citizen
614	Income derived from an employment with a treasury management centre	P.U.(A) 184/2012	W.e.f YA 2012	Individual non citizen
615	Gains or profits derived from employment with the ASEAN Infrastructure Fund Limited	P.U.(A) 447/2012	W.e.f 24.4.2012	Non resident individual
616	Profit from investing in investment account platform (IAP) by a Qualified person for 3 consecutive years of assessment	P.U.(A) 113/2016	Investment from 1.4.2016 - 31.3.2019	Individual
617	Income received from any religious institution or organization by a non-resident individual in Malaysia	P.U.(A) 137/2019	W.e.f 1.2.2019	Non resident individual
618	Income received by an employee in terms of an educational loan of Perbadanan (PTPTN) paid by the employer on behalf of the employee as a gift	P.U.(A) 414/2019 [Amendments to P.U.(A) 205/2019]	W.e.f YA 2019 - YA 2021	Individual
619	Employment income received by a qualified individual woman for continuing to work after a career break	P.U.(A) 30/2020 [Amendments to P.U.(A) 226/2019]	W.e.f YA 2018 - YA 2024	Individual
620	Withdrawal from a private retirement scheme before reaching the age of 55 and approved under the Capital Market and Services Act 2007	P.U.(A) 153/2020	YA 2020	Individual
621	Exemption of employees from payment of income tax under the Employment Retrenchment Program managed by the Social Security Organisation (SOCSO) under the Economic Stimulus Package 2020	P.U.(A) 307/2020	YA 2020	Individual
622	Exemption of employees from payment of income tax on the value of benefit of smartphone, tablet or personal computer received from his employer limited to an amount not exceeding RM5,000.	P.U.(A) 134/2021 [Amendments to P.U.(A) 30/2021]	W.e.f YA 2020	Individual employee except: - Sole proprietor - Partner of a partnership - Employee which has control of the company
623	Gains or profits derived, in lieu of interest from Sukuk Prihatin	P.U. (A) 95/2021	W.e.f YA 2020	<ul style="list-style-type: none"> <li>• Individual</li> <li>• Body Corporate</li> <li>• Body of Persons</li> <li>• Partnership</li> <li>• Limited Liability Partnership</li> </ul>