

EXPLANATORY NOTES BE 2022

RESIDENT INDIVIDUAL WHO CARRIES ON BUSINESSS

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 1967 (ITA 1967) or **deemed to be resident** under subsection 7(1B) of the same Act, in completing the Form BE for Year of Assessment 2022. Please read this with care so that the return form and declarations made therein for Year of Assessment 2022 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 (resident individual who carries on business); or
- (b) Form BT (resident individual who approved by the Minister as a knowledge worker / expert worker / non-citizen worker holding key position); or
- (c) Form BE (resident individual who does not carry on business)

Working sheets, appendices and other information to complete Form BE are available at the LHDNM Official Portal: <https://www.hasil.gov.my> > Forms > Download Forms > Individual > **Computation Guide & Other Information**.

All records, working sheets and documents need not be enclosed when submitting the Form B 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	<p>Fill in relevant information only. For the item 'Tax Identification Number (TIN)', enter TIN in the box provided.</p> <p>Example: For example TIN IG 102345670800</p> <p style="text-align: center;">Tax Identification No. (TIN) IG 102345670800</p> <p>The implementation of TIN take effect on 1 January 2022 according to the new provision under section 66A of the ITA 1967. For any individual tax payer that has assigned with Income tax no prior to or on 01 January 2022 will be deemed automatically as TIN.</p> <p>Effective from 18 May 2021 onwards, LHDNM has implementing a new prefix (IG) for individual taxpayer, changing it from SG (individuals with non-business income source) and OG (individuals with business income source) to IG. The changing of the existing income tax prefixes of individual taxpayers (SG and OG) to a new prefix (IG) will not alter taxpayers' existing individual income tax number.</p> <p>For the item 'Identification no.', enter the MyKad / new identity card / police / army number.</p>	
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 32 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 31-12-2022	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 B10 to B25 [except B25 (if applicable)] and Part G 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 B10 to B25 [except B25 (if applicable)] and Part G 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 or no source of income or has income which is tax exempt.</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>

PART B:

COMPUTATION OF INCOME TAX

B1	Statutory income from sources of employment in Malaysia													
B1a	Number of employment	<p>This item has to be completed if there is statutory income from sources of employment in Malaysia.</p> <table border="1"> <thead> <tr> <th>No.</th> <th>Example</th> <th>Number of Employment(s)</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Mr. Adi received payment of director's fees from Mas Sdn. Bhd. and Dinar Sdn. Bhd. in the year 2022.</td> <td>2</td> </tr> <tr> <td>2.</td> <td>Mr. Sami worked for the following employers during the year 2022:- (i) GHI Sdn. Bhd. : Jan. 2022 – April 2022 (ii) HIL Sdn. Bhd. : May 2022– Nov. 2022 (iii) GHI Sdn. Bhd. : Dec. 2022</td> <td>3</td> </tr> <tr> <td>3.</td> <td>Mrs. Edith who works for MDP Holdings Bhd., was seconded to MDP Technology Sdn. Bhd. (within the same group of companies) from 1 June 2022 until 30 Sept. 2022. Her salary from June until Sept. 2022 was paid by MDP Holdings Bhd. (i) MDP Holdings Bhd. : Jan. 2022 – May 2022 (ii) MDP Technology Sdn. Bhd. : June 2022 – Sept. 2022 (iii) MDP Holdings Bhd. : Oct. 2022 – Dec. 2022</td> <td>1</td> </tr> </tbody> </table>	No.	Example	Number of Employment(s)	1.	Mr. Adi received payment of director's fees from Mas Sdn. Bhd. and Dinar Sdn. Bhd. in the year 2022.	2	2.	Mr. Sami worked for the following employers during the year 2022:- (i) GHI Sdn. Bhd. : Jan. 2022 – April 2022 (ii) HIL Sdn. Bhd. : May 2022– Nov. 2022 (iii) GHI Sdn. Bhd. : Dec. 2022	3	3.	Mrs. Edith who works for MDP Holdings Bhd., was seconded to MDP Technology Sdn. Bhd. (within the same group of companies) from 1 June 2022 until 30 Sept. 2022. Her salary from June until Sept. 2022 was paid by MDP Holdings Bhd. (i) MDP Holdings Bhd. : Jan. 2022 – May 2022 (ii) MDP Technology Sdn. Bhd. : June 2022 – Sept. 2022 (iii) MDP Holdings Bhd. : Oct. 2022 – Dec. 2022	1
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Salary, bonus, director's fee, commission and any perquisite [such as share option scheme (Public Ruling No. 11/2012) [Original and amended], 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:

Reference: Public Ruling No. 5/2019 (Perquisites From Employment); and
Public Ruling No. 11/2019 (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 and Appendix B2, as well as Public Ruling No. 11/2016 regarding computation.

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.

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 and Appendix B3, and Public Ruling No. 11/2019 on computation.

Value Of Living Accommodation

Value of living accommodation provided in Malaysia by the employer. Working Sheet HK-2.5 and Appendix B4, as well as 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 and 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.

B2	Rents from sources in Malaysia	Rental received in respect of houses, shop houses, land, plant, machines, furniture and other similar assets.
B3	Interest from sources in Malaysia	Income in respect of interest received by individuals resident in Malaysia from money deposited with the following institutions is tax exempt: <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 from sources in Malaysia	Earnings from discounting transactions involving treasury bills, bills of exchange or promissory notes.

	Royalties from sources in Malaysia	<p>Royalties received in respect of the use of copyrights / patents are taxable if they exceed the following exemption limits:</p> <table border="1" data-bbox="529 161 1487 456"> <thead> <tr> <th data-bbox="529 161 609 215">No.</th> <th data-bbox="609 161 1198 215">Type of Royalty</th> <th data-bbox="1198 161 1487 215">Exemption (RM)</th> </tr> </thead> <tbody> <tr> <td data-bbox="529 215 609 297">(i)</td> <td data-bbox="609 215 1198 297">Publication of artistic works / recording discs / tapes</td> <td data-bbox="1198 215 1487 297">10,000</td> </tr> <tr> <td data-bbox="529 297 609 371">(ii)</td> <td data-bbox="609 297 1198 371">Translation of books / literary works</td> <td data-bbox="1198 297 1487 371">12,000</td> </tr> <tr> <td data-bbox="529 371 609 456">(iii)</td> <td data-bbox="609 371 1198 456">Publication of literary works / original paintings / musical compositions</td> <td data-bbox="1198 371 1487 456">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
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(ii)	Translation of books / literary works	12,000												
(iii)	Publication of literary works / original paintings / musical compositions	20,000												
	Pensions from sources in Malaysia	<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 from sources in Malaysia	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 from sources in Malaysia	These refer to recurring payments received at fixed times.												
	Other gains or profits from sources in Malaysia	Other income such as payments received for part-time / occasional broadcasting, lecturing, writing and so forth.												
	Additions pursuant to paragraph 43(1)(c) from sources in Malaysia	<p>The following earnings / proceeds are deemed income and must be taken into account as aggregate income.</p> <ul style="list-style-type: none"> • Earnings / proceeds in relation to expenditure on prospecting operations under Schedule 4 of ITA 1967. • These earnings / proceeds are taken into account in the tax computation if claims for such expenditure have previously been made. • Refer to paragraph 43(1)(c) and paragraph 16 Schedule 4 of ITA 1967 for computing the amount of income to be included as aggregate income. • Computations must be properly kept for examination. 												
B4	Aggregate of other statutory income from sources outside Malaysia received in Malaysia effective from 01.07.2022	<p>This item has to be completed by individual resident that received other statutory income from sources outside Malaysia received in Malaysia from 1 July 2022 that including employment, dividend, interest, discount, rent, royalty, premium and other income.</p> <p>Please fill in the necessary information required in Part E</p>												
B6	Approved investment under angel investor tax incentive	<p>(i) A tax incentive for investment made by a qualified angel investor in a qualified investee company. The amount of aggregate income exempted is an amount equal to the amount of investment made by the angel investor in the investee company. The exemption is granted subject to the conditions specified by the Minister in the approval letter for the investment, which include the following:</p> <p>(a) the investment must not be disposed of (fully or in part) within two (2) years from the date the investment is made; and</p>												

		<p>(b) the amount of investment made per annum must not be less than RM5,000 and not more than RM500,000.</p> <p>Application to make an investment in an investee company is made on or after 1 January 2013 but not later than 31 December 2023 for the approval of the Minister of Finance.</p> <p>Refer to the Income Tax (Exemption) (No. 3) 2014 [P.U. (A) 167/2014] and Income Tax (Exemption) (Amendment) 2019 [P.U. (A) 399/2019] and Public Ruling No. 12/2020 for further information.</p> <p>Amount in B6 is restricted to the amount in B5. If the amount in B6 exceeds the amount in B5, enter the amount as per B5 in this item.</p> <p>OR</p> <p>(ii) Tax incentive for an investment made by an individual resident in an investee company on or after 1 January 2021 but not later than 31 December 2023 and made an investment in the form of holding shares which are paid in cash to the investee company through an equity crowdfunding platform or through a nominee company. The exemption granted is subject to terms that stated in P.U.(A)142/2022 which includes the following:</p> <p>(a) an amount equal to fifty per cent of the amount of investment made by the qualifying individual and shall not exceed fifty thousand ringgit for each year of assessment; and</p> <p>(b) limited to ten per cent of the aggregate income of the qualifying individual in the basis period for a year of assessment in which the exemption is granted.</p> <p>Refer to the Income Tax (Exemption) (No. 4) 2022 [P.U. (A) 142/2022] and Public Ruling No. 12/2020 for further information.</p> <p>Amount in B6 is restricted to 50% of the amount of investment (Not exceed RM50,000) and 10% of B5.</p>
B8	Approved donations / gifts / contributions	<p>Transfer the amount from item F8, if any.</p> <p>Refer to Public Ruling No. 5/2021.</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>
B10	TOTAL INCOME TRANSFERRED FROM HUSBAND / WIFE* FOR JOINT ASSESSMENT FROM SOURCES IN MALAYSIA AND OUTSIDE MALAYSIA RECEIVED IN MALAYSIA EFFECTIVE FROM 01.07.2022	<p>ITEMS B10 AND B11 ARE ONLY TO BE FILLED IN BY THE INDIVIDUAL IN WHOSE NAME THE JOINT ASSESSMENT IS TO BE RAISED.</p> <p>Transfer the total income of the spouse from sources in Malaysia and outside Malaysia received in Malaysia effective from 01.07.2022 to be aggregated with the total income of the individual to this item.</p> <p>Note: Enter '1' if the income transferred from the spouse includes income carries on business or '2' if, does not carry on business.</p> <p>Items B10 and B11 NEED NOT be filled if:</p> <p>(i) the individual's status is single / a divorcee / a widow / a widower</p> <p>(ii) the spouse of the individual has no income, no source of income or has income which is tax exempt</p> <p>(iii) the individual elects for separate assessment</p>

	* Type of income transferred from HUSBAND / WIFE	(iv) the individual elects for joint assessment to be raised in the name of his / her spouse
B12	Total relief	Transfer the amount from item G22.
B13	CHARGEABLE INCOME	Amount (B9 minus B12) or (B11 minus B12).
B14	INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA FOR THE PERIOD FROM 01.01.2022 TO 30.06.2022	<p>Effective from 1 January 2022, all income from sources outside Malaysia received in Malaysia by a resident is subject to tax. Refer to Guidelines Related To Tax Treatment For Income From Sources Outside Malaysia Received In Malaysia (Amended) (LHDNM.AG.600-1/7/3)</p> <p>Income from sources outside Malaysia received in Malaysia for the period from 1 January 2022 to 30 June 2022 are eligible to enjoy a tax rate of 3% on the amount of gross income remitted. Effective from 1 July 2022, the normal tax rate is applicable.</p> <p>Enter the required information for individual resident that received income from sources outside Malaysia received in Malaysia for the period from 1 January 2022 to 30 June 2022 includes the income of employment, dividend, interest, discounts, rents, royalties, premiums and other income.</p>
B15	TOTAL INCOME TRANSFERRED FROM HUSBAND / WIFE * FOR JOINT ASSESSMENT FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA FOR THE PERIOD FROM 01.01.2022 - 30.06.2022	<p>ITEMS B15 ARE ONLY TO BE FILLED IN BY THE INDIVIDUAL IN WHOSE NAME THE JOINT ASSESSMENT IS TO BE RAISED.</p> <p>Transfer the total income of the spouse from sources outside Malaysia received in Malaysia effective for the period from 1 January 2022 to 30 June 2022 to be aggregated with the total income of the individual to this item.</p> <p>Items B15 NEED NOT be filled if:</p> <ul style="list-style-type: none"> (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
B16	INCOME TAX COMPUTATION	
B16a	Tax on the first	Match the chargeable income from item B16 with the range of chargeable income in the Tax Schedule on page 32 of this explanatory notes.
B16b	Tax on the balance	
B16c	Tax on income from sources outside Malaysia received in Malaysia for the period from 01.01.2022 - 30.06.2022	Sum up the amount in B14 and B15 at the tax rate of 3% for income from sources outside Malaysia received in Malaysia for the period 01.01.2022 - 30.06.2022

B17	TOTAL INCOME TAX	Example:	
		Chargeable income in B13	RM45,500
		Chargeable income in B14	RM10,000
		Chargeable income in B15	RM15,000
		Tax on the first RM35,000	RM600.00
		Tax on the balance RM10,500 @ 8%	RM840.00
		Tax on RM25,000 @ 3%	RM750.00
		Total income tax	<u>RM2,190.00</u>

Enter in items B16a, B16b, B16c and B17 of the Form BE as shown below:

B16	INCOME TAX COMPUTATION (Refer to the tax rate schedule provided at the LHDNM Official Portal, https://www.hasil.gov.my)					
B16a	Tax on the first (Amount from B24)	35,000	.00		B16a	600 .00
B16b	Tax on the balance	10,500	.00	At rate 8 %	B16b	840 .00
B16c	Tax on income from sources outside Malaysia received in Malaysia for the period from 01.01.2022 - 30.06.2022 (B14 + B15)	25,000	.00	At rate 3 %	B16c	750 .00
B17	TOTAL INCOME TAX (B16a + B16b + B16c)				B17	2,190 .00

B18	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.														
	Departure levy for umrah travel / religious travel for other religions	This tax rebate is granted to any individual who leaves Malaysia by air for the purpose of performing <i>umrah</i> or other religious pilgrimage but NOT for the purpose of performing hajj. The rebate granted is equivalent to the amount of departure levy paid but the claim is limited to two (2) trips in a lifetime . Eligibility to claim shall be evidenced by the following documents: a) the boarding pass; and b) in the case of: (i) umrah - a copy of the visa issued by the embassy of the Kingdom of Saudi Arabia (ii) any other religious pilgrimage - A written verification by a religious body recognised by the Committee for the Promotion of Inter Religious Understanding and Harmony Among Adherents, Department of National Unity and Integration in the Prime Minister's Department.														
		<table border="1"> <thead> <tr> <th rowspan="2">Country / Class</th> <th colspan="2">ASEAN countries</th> <th colspan="2">Other than AESAN countries</th> </tr> <tr> <th>Economy class</th> <th>Other than economy class</th> <th>Economy class</th> <th>Other than economy class</th> </tr> </thead> <tbody> <tr> <td>Rate of departure levy</td> <td>RM8</td> <td>RM50</td> <td>RM20</td> <td>RM150</td> </tr> </tbody> </table> <p>Note: 'ASEAN countries' means Brunei Darussalam, the Kingdom of Cambodia, Republic of Indonesia, Lao People's Democratic Republic, Union of Myanmar, Republic of the Philippines, Republic of Singapore, Kingdom of Thailand or Socialist Republic of Vietnam.</p>	Country / Class	ASEAN countries		Other than AESAN countries		Economy class	Other than economy class	Economy class	Other than economy class	Rate of departure levy	RM8	RM50	RM20	RM150
Country / Class	ASEAN countries			Other than AESAN countries												
	Economy class	Other than economy class	Economy class	Other than economy class												
Rate of departure levy	RM8	RM50	RM20	RM150												

		<p>Departure Levy (Rate of Departure Levy) Order 2019 [P.U. (A) 213/2019] and subsection 6A(2A) of ITA 1967.</p> <p>For the following types of assessment:</p> <p>a) joint assessment; b) separate assessment; or c) assessment on self whose spouse has no income, no source of income or no total income</p> <p>The individual in whose name the assessment is raised, is:</p> <ul style="list-style-type: none"> • eligible to claim for the amount of departure levy paid on own self travel. • NOT eligible to claim if the departure levy is paid for the behalf of spouse, family member or other party. • NOT eligible to claim if the departure levy for own travel is paid by other party.
	<i>Zakat and fitrah</i>	<p>Payment of obligatory <i>zakat</i> and <i>fitrah</i> in the basis year.</p> <p>Subsection 6A(3) of ITA 1967.</p>
B20	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 a trust.</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 entitled to a tax refund. Amount B from Working Sheet HK-6.</p>
B21	Section 132 tax relief	<p>Tax relief in respect of income as follows:</p> <p>(i) Income from sources in Malaysia brought into Malaysia (ii) Income from sources outside Malaysia received in Malaysia by resident effective from 1 January 2022.</p> <p>and the income has been taxed in the country of origin that entered into 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 the provisions of Schedule 7 of ITA 1967, Public Ruling No. 11/2021 and Guidelines On Tax Treatment In Relation To Income Received From Abroad (Amendment) [LHDN.AG.600-1/7/3].</p> <p>Use Working Sheet HK-8 to compute the amount of credit.</p> <p>If the tax credit claimed for a year of assessment exceeds the Malaysian tax payable on income from outside Malaysia received in Malaysia, the excess tax credit shall be disregarded.</p>
	Section 133 tax relief	<p>Tax relief in respect of income as follows:</p> <p>(i) Income from sources in Malaysia brought into Malaysia (ii) Income from sources outside Malaysia received in Malaysia by resident effective from 1 January 2022.</p> <p>and the income has been taxed in the country of origin which does NOT have Avoidance of Double Taxation Agreements (DTA) with Malaysia.</p> <p>Refer to the provisions of Schedule 7 of ITA 1967, Public Ruling No. 11/2021 and Guidelines On Tax Treatment In Relation To Income Received From Abroad (Amendment) [LHDN.AG.600-1/7/3].</p>

		<p>Use Working Sheet HK-9 to compute the amount of credit.</p> <p>If the tax credit claimed for a year of assessment exceeds the Malaysian tax payable on income from outside Malaysia received in Malaysia, the excess tax credit shall be disregarded.</p>
B22	TAX PAYABLE	<p>B19 minus total amount of B20 plus B21.</p> <p>If the total amount of B20 plus B21 exceeds the amount in B19, enter '0' in this box.</p>
B23	TAX REPAYABLE	Total amount of B20 plus B21 minus B19.
B24	Payment made for 2022 income – SELF and HUSBAND / WIFE for joint assessment	<p>Monthly Tax Deductions (MTD)</p> <p>Enter the deductions amount made by the employer in the year 2022 in respect of the following income in this item:</p> <ul style="list-style-type: none"> • Income for the year 2022; • Employment income of preceding years (including bonus, director's fee, arrears, etc.) paid in the year 2022; and • Employment income in respect of other year(s) paid in advance in the year 2022. <p>Example: Salary for the month of January 2023 paid in December 2022 and MTD is paid on or before 15 January 2023.</p> <p>Section 107D</p> <p>Enter the total amount of the tax deduction of 2% made by the payer company for each cash payment to agents, dealers or distributors for the year 2022 in this item.</p> <p>Refer LHDNM Official Portal, https://www.hasil.gov.my > Legislation > Budget >2022 > Soalan Lazim Berkaitan Potongan Cukai 2% Terhadap Pembayaran Oleh Syarikat Pembayar Kepada Ejen, Penedgar Atau Pengagih.</p> <p>Self-Instalments / CP500</p> <p>Enter the amount of self-paid instalments / CP500 payment (tax instalment according to the notice under section 107B) for the year 2022 in this item.</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 MTD or self instalments / CP500 paid by the husband / wife for entry in this item.</p>
B25	Balance of tax payable	<p>B22 minus B24.</p> <p>The balance of tax payable must be paid within the stipulated period. Payment can be made via:</p> <p>(i) Payment by Bill Number</p> <p>(a) Effective 1 January 2023, Bill Number will be the mandatory reference number for payment of tax or balance of tax payable. Bill Number can be obtained as follows:</p> <ul style="list-style-type: none"> • e-Filing Acknowledgement Receipt for submission via e-Filing. • Generate Bill Number at MyTax portal at https://mytax.hasil.gov.my > ezHasil services > e-Billing > Generate Bill if return form is furnished manually.

		<ul style="list-style-type: none"> • Printed on Notice of Assesment and letter of demands from LHDNM <p>(b) Payment using Bill Number can be made as follows:</p> <ul style="list-style-type: none"> • ByrHASiL service at https://byrhasil.hasil.gov.my • LHDNM Payment Centre counter • Appointed commercial banks by LHDNM – Information is available at https://www.hasil.gov.my. <p>(c) For payment purposes, please make sure the correct Bill Number is used. Taxpayers may print the payment slips and scan the QR code on the payment slips as a reference when payment is made.</p> <p>(ii) Payment by Tax Identification No. (TIN)</p> <p>(a) During the transition period, payment by TIN is still available as follows:</p> <ul style="list-style-type: none"> • ByrHASiL service at https://byrhasil.hasil.gov.my • LHDNM Payment Centre counter • Virtual Account number (VA) generated through e-TT at https://ett.hasil.gov.my. • Appointed commercial banks by LHDNM – Information is available at https://www.hasil.gov.my. • Pos Malaysia Berhad counter <p>(b) If payment is made over the bank counter or Pos Malaysia Berhad counter, write down the name, address, telephone number, TIN, year of assessment, payment code 084 and number of installments on the reverse side of the financial instrument. Check the payment receipt(s) before leaving the payment counter.</p>
	Tax paid in excess	B24 minus B22. Enter 'X' in the box provided for tax paid in excess.
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.	
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.	Please ensure that the information given is correct. This information is for the official use of LHDNM only. Note: Either the Handphone No. (D1) or e-Mail (D3) is compulsorily required to be completed during submission via e-Filing.
D2	E-mail	Please ensure that the information given is correct. This information is for the official use of LHDNM only. Note: For submission via e-Filing, either one item i.e. D1 (Handphone no.) or D3 (E-mail) is compulsorily required to be completed.
D3	Employer's no.	Enter the latest employer's E reference number and also complete item D4
D4	Tax borne by employer	Income tax liability of an employee is paid by the employer which this benefit falls within the definition of a perquisite (tax allowance). Perquisite is part of

		<p>the gross income from employment under paragraph 13(1)(a) of the ITA 1967. Refer to Public Ruling No. 11/2016</p> <p>Enter '1' for 'Yes' if tax borne by employer or '2' for 'No' if tax not borne by employer.</p>
D5	Has financial account(s) at financial institution(s) outside Malaysia	<p>Enter '1' if there is / are financial account(s) at a financial institution(s) outside Malaysia or '2' if there is none / not relevant. Refer to the following information before make an option:</p> <p>This declaration is a counter check measure to ensure compliance of the Malaysian tax law, in line with Malaysia's commitment to the Automatic Exchange of Financial Account Information with other tax jurisdictions. Under this commitment, Malaysia will also be receiving information on financial accounts kept at overseas by Malaysian tax resident.</p> <p>However, please note that having a financial account(s) in overseas is not an indication that a tax non-compliance has occurred.</p> <p>"Financial Account" refers to a financial account maintained by a financial institution outside Malaysia which includes:</p> <p>(i) Depository Accounts</p> <ul style="list-style-type: none"> • Savings account, current account and other deposit accounts. <p>(ii) Custodial Accounts</p> <ul style="list-style-type: none"> • An account (other than an Insurance Contract or Annuity Contract) for the benefit of another person that holds any financial instrument or contract held for investment. <p>(iii) Cash Value Insurance Contracts</p> <ul style="list-style-type: none"> • An insurance contract where the policyholder is entitled to receive payment on surrender or termination of the contract. An insurance contract will also be a Cash Value Insurance Contract where the policyholder can borrow against the contract. It is an investment product that has an element of life insurance attached to it. The life insurance element usually is small compared to the investment element. <p>(iv) Annuity Contracts</p> <p>A contract:</p> <ul style="list-style-type: none"> • Under which the issuer agrees to make payments for a period of time determined in whole or in part by reference to the life expectancy of one or more individuals; or • That is considered to be an annuity contract in accordance with the law, regulation or practice of Malaysia in which the contract was issued and under which the issuer agrees to make payments for a term of years. <p>(v) Equity and Debt Interests in Investment Entities.</p> <p>Further details on Automatic Exchange of Financial Account Information are available at the LHDNM Official Portal, https://www.hasil.gov.my > International > Automatic Exchange of Information (AEOI) > Common Reporting Standard (CRS).</p>
D6	Methods of payment for tax refund	Enter '1' for payment via bank account, and also complete item D7 or '2' for payment via "DuitNow", and also complete item D8.
D7	Details of bank account	If D6 =1 Enter the bank name information (D7a) and bank account number (D7b) for the purpose of electronic income tax refund. Ensure the bank account entered is active and opened under own name to avoid payment issues.

D8	Information of DuitNow	If D6 = 2, tax refund will be made using the DuitNow ID registered at the bank of choice. "DuitNow" is a service provided that allows instant money transfer using the recipient's DuitNow ID. For the purpose of repayment through DuitNow, the individual's DuitNow registration with the bank of choice must use identification card number or passport number. Ensure that the identification number registered at the bank of choice is the same as the identification number in the LHDNM record as per item 3 of Basic Particulars.
D8a	Identification type (self)	Enter '1' for 'Identification card' or "2" for 'Passport'.
D8b	Passport no.	Enter passport number if D8a is "2"
D9a	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' for 'Yes' if there is disposal of asset, and also complete item D9b. Enter '2' for 'No' if not applicable.
D9b	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, https://www.hasil.gov.my .
D10	Correspondence Address	Address used when dealing with LHDNM.

PART E:

OTHER STATUTORY INCOME OUTSIDE MALAYSIA RECEIVED IN MALAYSIA EFFECTIVE FROM 01.07.2022

Effective from 1 January 2022, all type of income from sources outside Malaysia received in Malaysia by a resident is subject to tax. Refer Guidelines On Tax Treatment In Relation To Income Received From Abroad (Amendment) [LHDN.AG.600-1/7/3].

Income from outside Malaysia received in Malaysia which has been taxed either with withholding tax or income tax outside Malaysia is entitled to claim a bilateral or unilateral tax credit under the provisions of sections 132 and 133 of the ITA 1967. Original documents regarding the income and tax deducted in the country of origin must be properly kept for the purpose of examination.

This item to be filled in by individual residents that received business / partnership income sources outside Malaysia received in Malaysia effective from 1 July 2022.

Country	Refer Appendix E for the country code.								
Types of Income	<table border="0"> <tr> <td>a) Employment</td> <td>e) Rents</td> </tr> <tr> <td>b) Dividends</td> <td>f) Royalties</td> </tr> <tr> <td>c) Interest</td> <td>g) Premiums</td> </tr> <tr> <td>d) Discounts</td> <td>h) Other Income</td> </tr> </table>	a) Employment	e) Rents	b) Dividends	f) Royalties	c) Interest	g) Premiums	d) Discounts	h) Other Income
a) Employment	e) Rents								
b) Dividends	f) Royalties								
c) Interest	g) Premiums								
d) Discounts	h) Other Income								
Tax paid In The Country of Origin	<p>Fill in the amount of tax charged in the country of origin where the income is derived. Individual resident must keep income-related documents, notices of assessment or other documents that show the income has been taxed outside Malaysia.</p> <p>Use the foreign currency exchange rate based on the date of remittance of income to fill in this item.</p>								
Statutory Income	<p>Determine the amount of other statutory income outside Malaysia remitted to Malaysia.</p> <p>Use the foreign currency exchange rate based on the date of remittance of income to fill in this item.</p>								

PART F:	DONATIONS / GIFTS / CONTRIBUTIONS	
<p>Contribution in fighting against the COVID-19 pandemic</p> <p>Tax deductions will be given to donors who donate cash or contribution in kind that will be used for fighting against the COVID-19 pandemic as well as helping people affected by the pandemic. For classification purpose, please refer to the LHDNM Official Portal, http://www.hasil.gov.my > Quick Links > FAQs PKP 3.0 > Soalan Lazim Berkenaan Sumbangan / Derma (Available in Malay Language Only).</p>		
<p>Gift of money to the Government / State Government / local authority</p> <p>Subsection 44(6) of ITA 1967.</p>		
<p>Gift of money to approved institutions / organizations / funds</p> <p>Gift of money to institutions / organizations / funds approved by the Director General of Inland Revenue. Subsection 44(6) and proviso, ITA 1967.</p> <p>Gift of money for any sports activity approved by the Minister of Finance</p> <p>Subsection 44(11B) and proviso, ITA 1967.</p> <p>Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance</p> <p>Subsection 44(11C) and proviso, ITA 1967.</p> <p>Gift of money in the form of wakaf to any religious authority / religious body / public university or gift of money in the form of endowment to a public university</p> <p>Gift of money in the form of:</p> <p>a) wakaf made to any appropriate religious authority established under any written law, body established by that appropriate religious authority or public university allowed by that appropriate religious authority to receive wakaf; or</p> <p>b) endowment made to a public university.</p> <p>The wakaf or endowment must be made for the purpose of achieving the objective of establishment of the appropriate religious authority, body or public university.</p> <p>Subsection 44(11D), ITA 1967.</p>	<p>Restricted to 10% of item B5</p>	
<p>Gift of artefacts / manuscripts / paintings to the Government or State Government</p> <p>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.</p> <p>Subsection 44(6A) of ITA 1967.</p> <p>Gift of money for the provision of library facilities or to libraries</p> <p>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 provided that a claim for the same expenses is not made under paragraph 34(6)(g) of ITA 1967 in computing the adjusted income from business.</p> <p>Subsection 44(8) of ITA 1967.</p> <p>Gift of money or contribution in kind for the provision of facilities in public places for the benefit of disabled persons</p> <p>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.</p> <p>Subsection 44(9) of ITA 1967.</p> <p>Gift of money / cost / value of gift of medical equipment to any healthcare facility approved by the Ministry of Health</p> <p>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.</p> <p>Subsection 44(10) of ITA 1967.</p>		

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 G:		RELIEF
<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: Taxation Of A Resident Individual</p> <ul style="list-style-type: none"> • Part I - Gifts Or Contributions And Allowable Deductions (Public Ruling No. 5/2021) • Part II - Computation Of Total Income And Chargeable Income (Public Ruling No. 5/2018 and Public Ruling No. 5/2022) and • Part III - Computation Of Income Tax And Tax Payable (Public Ruling No. 6/2018) 		
G1	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>
G2	Medical treatment, special needs and carer expenses for parents	<p>Medical treatment, special needs and carer expenses incurred on parents is allowed as a deduction up to RM8,000.</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> <ul 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>
G3	Basic supporting equipment for disabled 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> <ul style="list-style-type: none"> (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>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 hemodialysis machine, wheel chair, artificial leg and hearing aids but excludes spectacles and optical lenses.</p> <p>Paragraph 46(1)(d) of ITA 1967.</p>

G4	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>	
G5	Education fees (Self)	<p>A deduction up to RM7,000 can be claimed on fees expended for any of the following courses of study : -</p> <p>(i) Other than a degree at Masters or Doctorate level</p> <p>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 undertaken in any institution or professional body in Malaysia recognized by the Malaysian Government or approved by the Minister of Finance:</p> <p>(ii) Degree at Masters or Doctorate level</p> <p>Any course of study undertaken for the purpose of acquiring any skill or qualification undertaken in any institution or professional body in Malaysia recognized by the Malaysian Government or approved by the Minister of Finance:</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 Malaysia at https://www.mohe.gov.my for deduction of G5(i) and G5(ii)</p> <p>(iii) Course of study undertaken for the purpose of up-skilling or self-enhancement</p> <p>A deduction up to RM2,000 can be claimed on any skill area recognized by Director General of Skills Development under National Skills Development Act 2006 [Act 652]. Deduction is allowed for year of assessment 2022 to 2023.</p> <p>Paragraph 46(1)(f) of ITA 1967.</p>	
G6	Medical expenses on:		
G6(i)	Serious diseases for self, spouse or child	<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, tumor 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 RM8,000.</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)(i) of ITA 1967.</p>	<p>Total deduction for G6(i), G6(ii), G6(iii), G7(i), G7(ii) and G7(iii) restricted to RM8,000</p>

G6(ii)	Fertility treatment for self or spouse	<p>Expenses for fertility treatment include Intrauterine Insemination (IUI) treatment, In vitro fertilization (IVF) or any other fertility treatments including consultation fees and medicines on yourself or your spouse. Claim conditions are:</p> <p>(i) the claim for medical expenses has to be evidenced by a receipt and certification issued by a medical practitioner registered with the Malaysian Medical Council (MMC) that the serious disease treatment was provided to that individual, spouse or child; or fertility treatment was provided to the individual or the spouse; and</p> <p>(ii) married individual.</p> <p>Deductions of up to RM8,000 are allowed on the amount expended or deemed to be expended on fertility treatment for yourself or your spouse.</p> <p>Receipt of the treatment and a certification issued by a medical practitioner registered with the MMC must be kept for future reference and inspection, if required.</p> <p>If the husband or wife chooses Joint Assessment, the allowable deduction for expenses incurred by the spouse will be deemed to be spent by the husband / wife whose assessment is raised in his name is limited to RM8,000.</p> <p>Paragraph 46(1)(g)(ii) of ITA 1967.</p>	<p>Total deduction for G6(i), G6(ii), G6(iii), G7(i), G7(ii) and G7(iii) restricted to RM8,000</p>
G6(iii)	Vaccination for self, spouse and child	<p>Vaccination expenses include the following:</p> <p>(i) <i>Pneumococcal</i>;</p> <p>(ii) <i>Human papillomavirus (HPV)</i>;</p> <p>(iii) <i>Influenza</i>;</p> <p>(iv) <i>Rotavirus</i>;</p> <p>(v) <i>Varicella</i>;</p> <p>(vi) <i>Meningococcal</i>;</p> <p>(vii) Combination of <i>tetanus-diphtheria-acellular-pertussis (Tdap)</i>; and</p> <p>(viii) <i>Coronavirus Disease 2019 (COVID-19)</i></p> <p>Deduction up to RM1,000 are allowed on the amount expended on vaccination for own self, spouse or child.</p> <p>Paragraph 46(1)(g)(ii) of ITA 1967.</p>	

G7	Expenses (Restricted to 1,000) on:			
G7(i)	Complete medical examination for self, spouse or child	Complete medical examination refers to thorough examination as defined by the Malaysian Medical Council (MMC). Paragraph 46(1)(h)(i) of ITA 1967.	Total deduction for G7(i), G7(ii) and G7(iii) restricted to RM1,000	Total deduction for G6(i), G6(ii), G6(iii), G7(i), G7(ii) and G7(iii) restricted to RM8,000
G7(ii)	COVID-19 detection test including purchase of self detection test kit for self, spouse or child	COVID-19 detection test expenses include the following expenses: (i) Fees for a COVID-19 detection test conducted in clinic or hospital. Expenses must be evidenced by receipt issued by a hospital or clinic or medical practitioner registered with the Malaysian Medical Council (MMC). (ii) Purchase of self detection test kit evidenced by receipt. Paragraph 46(1)(h)(ii) of ITA 1967.		
G7(iii)	Mental health examination or consultation for himself, husband/wife or child	Mental health examination or consultation as evidenced by receipts issued by the following : (i) Psychiatrist within the meaning of section 2 of Mental Health Act 2001 [Act 615]; (ii) Clinical psychologist registered with Malaysia Allied Health Professions Council under the Allied Health Professions Act 2016 [Act 774]; or (iii) Kaunselor Counsellor registered with Board of Counsellors under the Counsellors Act 1998 [Act 580]. Paragraph 46(1)(h)(iii) ITA 1967.		

G8	Lifestyle - Expenses for the use / benefit of self, spouse or child in respect of:		
G8(i)	Purchase or subscription of books / journals / magazines / newspapers / other similar publications	Expenditure for the purchase or subscription of books, journals, magazines, 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.	Total deduction for G8(i), G8(ii), G8(iii) and G8 (iv) are restricted to RM2,500
G8(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.	
G8(iii)	Purchase of sports equipment for sports activity defined under the Sports Development Act 1997 and payment of gym membership	Expenditure for the use by own self, spouse 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.	
G8(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.	
G9a	Lifestyle - Additional expenses for the use / benefit of self, spouse or child in respect of:		
G9a(i)	Purchase of sports equipment for sports activity defined under the Sports Development Act 1997	Expenditure for the purchase of sports equipment for any sports activity listed under the Sports Development Act 1997 (EXCLUDING motorized two-wheel bicycles) for the use by own self, spouse or child. The amount of this deduction is in addition to the lifestyle relief under G8(iii). Example: Mr Kevin bought sports equipment for the use of himself and his family members in 2022 worth RM3,000. The amount eligible to be claimed for expenses for the purchase of sports equipment under paragraph 46(1)(p) for YA 2022 is RM2,500 while the remaining expenditure of RM500 is eligible to be claimed as additional relief specifically for sports under paragraph 46(1)(u) for YA 2022 Paragraph 46(1)(p)(iii) and Subparagraph 46(1)(u)(i) of ITA 1967	Total deduction for G9a(i), G9a(ii) and G9a(iii) are restricted to RM500

G9a(ii)	Payment of rental or entrance fee to any sports facility	<p>Expenditure for rental or entrance fee to any sports facility for the use by own self, spouse or child.</p> <p>The amount of this deduction is in addition to the lifestyle relief under G8(iii).</p> <p>Paragraph 46(1)(p)(iii) and Subparagraph 46(1)(u)(ii) of ITA 1967</p>	<p>Total deduction for G9a(i), G9a(ii) and G9a(iii) are restricted to RM500</p>
G9a(iii)	Payment of registration fee for any sports competition where the organizer is approved and licensed by the Commissioner of Sports under the Sport Development Act 1997	<p>Expenditure for payments of registration fee for any sports competition where the organizer is approved and licensed by the Commissioner of Sports under the Sport Development Act 1997 for the use by own self, spouse or child.</p> <p>Subparagraph 46(1)(u)(iii) of ITA 1967</p>	
G9b	Lifestyle – Purchase of personal computer, smartphone or tablet for own use / benefit or for spouse or child and not for business use	<p>Additional lifestyle relief 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.</p> <p>The allowable deduction for this additional relief is the amount expended or deemed to be expended limited to RM2,500 for purchases made during the period until 31 December 2022 only.</p> <p>Example:</p> <p>Mr Lim bought a smartphone for RM2,000 on 1 March 2022. He also bought a laptop for his son's use for RM4,000 on 15 July 2022.</p> <p>Tax Treatment: Purchase of a laptop on 15 July 2022 is allowed for claim under G9b limited to RM2,500. While another RM500 from the purchase of the laptop and the expense of buying a smartphone of RM2,000 (1 March 2022) can be claimed under G8(ii) limited to RM2,500.</p> <p>Paragraph 46 (1)(p)(ii) and Paragraph 46 (1)(t) of the ITA 1967.</p>	
G10	Purchase of breastfeeding equipment for own use for a child aged 2 years and below	<p>This deduction is allowed exclusively for women taxpayers, provided that the individual:</p> <ul style="list-style-type: none"> (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. <p>Breastfeeding equipment which qualifies are:</p> <ul style="list-style-type: none"> (i) breast pump kit and ice pack; (ii) breast milk collection and storage equipment; and (iii) cooler set or cooler bag. <p>The amount of deduction is limited to RM1,000 although the individual has more than one child.</p> <p>This deduction is only allowed ONCE in every two (2) years of assessment.</p> <p>In the case of a Combined Assessment, this deduction is only allowed if the assessment is made in the name of the wife.</p> <p>Example 1: Joint Assessment in the Wife's Name</p> <p>Madam Arina has given birth to a child in the year 2022 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 2022 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 because the joint assessment is made in the name of Madam Sally's husband.</p> <p>Paragraph 46(1)(g) of ITA 1967</p>
G11	<p>Child care fees to a registered child care centre / kindergarten for a child aged 6 years and below</p>	<p>This deduction is allowed in respect of child care fees for a child aged 6 years and below paid to a:</p> <p>(i) 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</p> <p>(ii) kindergarten registered with the Ministry of Education Malaysia pursuant to the Education Act 1996 (Act 550).</p> <p>This deduction is restricted to RM3,000 even though the number of children who fulfills the mentioned conditions exceeds one. If the amount of claim is less than RM3,000, 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> <p>(i) birth document of the child (MyKid or birth certificate); and</p> <p>(ii) receipts for the monthly fees issued by the child care centre or kindergarden.</p> <p>Paragraph 46(1)(r) of ITA 1967</p>

Example 1: Husband and wife (living together)

Scenario	No. of Child	Expenditure on child (RM)		Type of assessment	Who is entitled to claim & amount (RM)	Notes
a	1	Husband Wife	1,600 1,500	Separate	Husband - 1,600 OR Wife - 1,500	Only one person is entitled to claim (restricted to the amount expended)
b	2	Husband Wife	3,200 (child no. 1) 3,400 (child no. 2)	Separate	Husband - 3,000 OR Wife - 3,000	Only one person is entitled to claim (restricted to the amount RM3,000)
c	2	Husband	3,500 (child no. 1 & 2)	Separate	Husband - 3,000	Restricted to the amount RM3,000
d	3	Husband Wife	5,200 (child no. 1 & 2) 3,100 (child no. 3)	Separate	Husband - 3,000 OR Wife - 3,000	Only one person is entitled to claim (restricted to the amount RM3,000)
e	2	Husband Wife	1,900 (child no. 1) 1,100 (child no. 2)	Separate	Husband - 1,900 OR Wife - 1,100	Only one person is entitled to claim based on the amount expended or restricted to the amount RM3,000
f	1	Husband Wife	1,200 1,200	Joint	Husband - 2,400 OR Wife - 2,400	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	1,600 (child no. 1) 1,500 (child no. 2)	Joint	Husband - 3,000 OR Wife - 3,000	Expenditure incurred by the spouse is deemed expended by the husband / wife in whose name the assessment is raised (restricted to the amount RM3,000)

Example 2: Divorced husband and wife

Scenario	No. of child	Expenditure on child (RM)		Who is entitled to claim & amount (RM)	Notes
a	1	Former husband	1,800	Former husband - 1,800	Only entitled to claim RM1,800 (restricted to the amount expended)
b	1	Former husband Former wife	3,400 3,200	Former husband - 3,000 OR Former wife - 3,000	Only one person is entitled to claim (restricted to the amount RM3,000)
c	2	Former husband Former wife	3,400 (child no. 1) 3,200 (child no. 2)	Former husband - 3,000 AND Former wife - 3,000	- Former husband claims RM3,000 - Former wife claims RM3,000 (provided that the claim is made on different child)
d	3	Former husband Former wife	3,200 (child no. 1) 1,800 (child no. 2) & 1,600 (child no. 3)	Former husband - 3,000 AND Former wife - 3,000	- Former husband claims RM3,000 - Former wife claims RM3,000 (provided that the claim is made on different child)

G12	Net deposit in Skim Simpanan Pendidikan Nasional (SSPN)	<p>This relief takes effect for the Years of Assessment 2019 and 2022.</p> <p>Amount deposited in SSPN by an individual for his children's education is deductible up to a maximum of RM8,000. The allowable deduction is limited to the net amount deposited in that basis year only.</p> <p>Example: For the year 2022, 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.</p> <p>Paragraph 46(1)(k) of ITA 1967.</p>
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G13	Husband / wife / payment of alimony to former wife	<p>(i) 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>(ii) 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>(iii) 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>
G14	Disabled husband / wife	<p>A further deduction of RM5,000 is given in respect of a disabled husband / wife. Section 45A and Paragraph 47(1)(b) and of ITA 1967.</p>
G15	<p>Child</p> <ul style="list-style-type: none"> • No. • 100% Eligibility • 50% Eligibility 	<p>Refer to Working Sheet HK-17.</p> <p><u>No.</u></p> <p>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></p> <p>This item is to be completed by an individual entitled to claim full child relief.</p> <p><u>50% Eligibility</u></p> <p>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.</p> <p>For separate assessment, the individual and his spouse are required to select the relief in respect of each child on whom to claim respectively.</p>

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.

G15a	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.
G15b	Child - 18 years and above and studying	<p>(i) 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</p> <p>OR</p> <p>(ii) A deduction of RM8,000 is allowed if the child is unmarried, 18 years of age and above, and satisfies the following conditions:</p> <ul style="list-style-type: none"> • receiving full-time instruction (excluding matriculation course / pre degree / A-Level) at a university, college or other similar educational establishment in Malaysia; or • serving under articles or indentures with a view to qualify in a trade or profession in Malaysia; or • 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>Paragraph 48(3)(a) of ITA 1967.</p>
G15c	Child - Disabled child	<p>(i) Relief allowed for a disabled child who is unmarried is RM6,000.</p> <p>(ii) 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"> • receiving full-time instruction (excluding matriculation course / pre degree / A-Level) at a university, college or other similar educational establishment in Malaysia; or • serving under articles or indentures with a view to qualify in a trade or profession in Malaysia; or • 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.</p> <p>Paragraph 48(1)(d), 48(3)(a) and 48(2)(b) of ITA 1967.</p>

G16 **Life insurance and EPF**

Working sheet, HK-14 can be used for the purpose of computation and record.

(i) Payment of life insurance premiums or takaful contribution on life insurance policy contracted on the life of the individual husband or wife / wives is deductible.

* Deduction is NOT allowed on premiums paid for life insurance policy contracted on the life of the child.

(ii) Contribution to an approved scheme (other than private retirement scheme) or contribution under any written law. Example of an approved scheme is the Employees Provident Fund (EPF).

(iii) Voluntary contribution that allowed for deductions are contribution to:

(a) Self-employed under the definition of **Employees Provident Fund Act 1991 (Act 452)** and

(b) Pensionable officers under definition of section 2 of Pension Act 1980 (Act 227)

(iv) Allowable deduction commencing from Year of Assessment 2022:

No.	Type of Contribution	Public Servant *		Other Than Public Servant
		No EPF Contribution/ Approved Scheme	With EPF Contribution / Approved Scheme	
i.	Life insurance premium payments and takaful contributions	Restricted to RM7,000	Restricted to RM3,000	Restricted to RM3,000
ii.	Contribution to an approved scheme (NOT including private retirement scheme) or contribution under any written law		Restricted to RM4,000	Restricted to RM4,000
TOTAL:		Restricted to RM7,000	Restricted to RM7,000	Restricted to RM7,000

*** Pensionable public servant category**

Conditions for claiming:

- The public servant must be a pensionable officer who opted for the pensionable retirement scheme and already confirmed in his appointment in accordance with sections 2, ~~6A and 7~~ of the Pensions Act 1980 (Akta 227);
- Did not contribute to an approved scheme (other than private retirement scheme) or contribution under any written law.

Example 1:

Madam Sally retired from the government sector with effect from 1 April 2022. From 1 August 2022, she started work on contract with a private company.

EPF contribution (August – December 2022) : RM2,500

Payment for life insurance premiums (2022) : RM8,000

	Amount Paid (RM)	Deduction Allowed (RM)
Life insurance premium	8,000	3,000 (restricted)
EPF contribution	2,500	2,500
TOTAL:	10,500	5,500

Example 2:

Mr. Manaf ceased employment with a company on 30 June 2022. From 1 September 2022, he started work in the government sector.

EPF contribution (January – June 2022) : RM3,600

Payment for life insurance premiums (2022) : RM7,200

	Amount Paid (RM)	Deduction Allowed (RM)
Life insurance premium	7,200	3,000 * (restricted)
EPF contribution	3,600	3,600
TOTAL:	10,800	6,600

* Mr. Manaf is a public servant with effect from 1 September 2022 but has not attained pensionable status because he is not yet confirmed in his appointment in accordance with sections 7 of the Pensions Act 1980 (Akta 227).

Separate Assessment

A resident individual and his / her spouse who elect for separate assessment, are respectively entitled to claim the deduction as per the schedule in paragraph (c) above.

Example 3:

Mr. Eddy and his wife, Milly who work with a statutory body since 2010, are assessed separately for the Year of Assessment 2022.

The allowable deduction for the Year of Assessment 2022 is as follows:

	EPF contribution (RM)	Payment for life insurance premium (RM)	Deduction Allowed (RM)
Eddy	8,000 (restricted to 4,000)	3,800 (restricted to 3,000)	7,000
Milly	3,500	2,400	5,900

Combined Assessment

Life insurance premiums and EPF contributions paid by the husband / wife who elects for combined assessment shall be deemed to be paid by the spouse.

Example 4:

Saiful works as a food delivery that generates income through food delivery to customers around Kuala Lumpur. He also runs an online business selling household items imported from China. Saiful's wife, Nura is a housewife. Both Saiful and Nura made voluntary contributions to the EPF.

	EPF contribution (RM)	Payment for life insurance premium (RM)	Deduction Allowed (RM)
Saiful	3,500	1,000	4,500
Nura	2,500	1,000	1,000
		JUMLAH	5,500

The voluntary contribution from Nura to EPF is not allowed as a deduction because Nura is not considered to have made voluntary contribution (not employed) and her contribution cannot be regarded as having been made by Saiful because Nura has no income (subsection 45(2) ITA 1967 applies).

Example 5:

Mr. Zakir is a sole proprietor, whereas his wife, Zahara is a pensionable public servant who opted for the pensionable retirement scheme under the definition of section 2 of Pension Act 1980 [Act 227].

In year 2022, Zakir and Zahara each contributed RM2,000 and RM3,000 to EPF. Zahara opted for a combined assessment in the name of her husband for the Year of Assessment 2022. The EPF contribution made by Zahara under the combined assessment is regarded to have been made by Zahir. The allowable amount of deduction for Zakir is restricted to RM4,000 for year assessment 2022.

G17	<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 2025. • 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: Public Ruling No. 4/2014 (Deferred Annuity); and Public Ruling No. 9/2021 (Private Retirement Scheme). • Subsections 49(1D), 49(1E), 49(3), 50(2) and 50(3) of ITA 1967. 	
G18	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>An education policy must satisfy the following criteria:</p> <p>(i) the policy must be contracted by the individual for himself or herself, his or her spouse or child;</p>
		<p>(ii) the beneficiary should be the child;</p> <p>(iii) where the insured is the parent, the child must be the nominee;</p> <p>(iv) where the child is the insured:-</p> <ul style="list-style-type: none"> • it is compulsory that the life of the person paying the premium (parent) must be covered (payor benefit rider); • the rider must also have the same duration as the basic policy; • where the rider is packaged together with the basic policy in a single premium, the whole premium paid will qualify for deduction; and • where the parent does not qualify for payor benefit rider, the premium paid for the basic policy will not qualify for deduction; <p>(v) in respect of a takaful policy, the participant is the parent and proceeds of the policy must be made “hibah” (gift) to the child;</p> <p>(vi) the maturity amount in respect of both conventional or takaful policy must be scheduled to be payable when the child is between the ages of 13 and 25.</p> <p>A medical policy must satisfy the following criteria:</p> <p>(i) the expenses should be related to the medical treatment resulting from a disease or an accident or a disability;</p> <p>(ii) the policy coverage should be for a period of 12 months or more;</p> <p>(iii) the policy can be a stand-alone policy or as a rider to a life insurance policy. If it is a rider, only the rider premium can qualify for deduction;</p> <p>(iv) where a dreadful disease cover is attached to a basic policy, the whole amount of the rider premium paid is allowed as a deduction;</p> <p>(v) where a dreadful disease cover is packaged together with a term life/personal accident cover, 60% of the package premium is allowed as a deduction;</p> <p>(vi) group medical policy where the employee pays the premium for the medical benefit also qualifies for deduction; and</p> <p>(vii) premium for waiver benefit rider and travel and medical expenses insurance are not allowable as a deduction.</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</p>

		<p>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.</p> <p>Refer to Working Sheet HK-14.</p> <p>Subsections 49(1B), 49(4) and 50(2) of ITA 1967.</p>
G19	Contribution to the Social Security Organization (SOCSO) according to Employees Social Security Act 1969 or Employment Insurance System Act 2017	<p>A deduction not exceeding RM350 is allowed in respect of contribution to the Social Security Organization (SOCSO) made or incurred by the individual in the basis year that contribution in accordance to the following act:</p> <p>(i) Employees Social Security Act 1969 (ii) Employment Insurance System Act 2017 for Employment Insurance System (EIS)</p> <p>Paragraph 46(1)(n) of ITA 1967.</p>
G20	Domestic tourism expenses	<p>Domestic tourism expenses include:</p> <p>(i) Payment for accommodation at the premises registered with the Commissioner of Tourism under the Tourism Industry Act 1992 (ii) Payment for entrance fee to a tourist attraction (iii) Purchase of domestic tour package through a licensed travel agent registered with the Commissioner of Tourism under the Tourism Industry Act 1992. Allowable tour packages include:</p> <ul style="list-style-type: none"> • Fees for local tour guide services • Purchase of local handicraft products • Food and drinks; and • Transportation includes <i>hop on hop off</i> <p>The allowable deduction for this relief is limited to RM1,000 for payments made untill 31 December 2022.</p> <p>If the husband or wife chooses Joint Assessment, the allowable deduction for expenses incurred by the spouse will be deemed to be spent by the husband / wife whose assessment is raised in his name is limited to RM1,000.</p> <p>Paragraph 46(1)(s) of the ITA 1967.</p>
G21	Payment of installation, rental, purchase including hire-purchase of equipment or subscription for use of electric vehicle charging facility for his own vehicle (Not for business use)	<p>A deduction limited to a maximum of RM2,500 expended for the electric vehicle charging facility as follows:</p> <p>(i) Cost of installation of electric vehicle charging; (ii) Purchase including hire-purchase of electric vehicle charging; (iii) Rental of electric vehicle charging; or (iv) Subscription for use of electric vehicle charging facility</p> <p>The allowable deduction isa effective for the Year of Assessment 2022 and 2023.</p> <p>Paragraph 46(1)(v) of the ITA 1967.</p>
G22	Total relief	<p>Sum of amounts from items G1 to G20.</p> <p>Transfer this amount to item B12.</p>
PART H:		INCENTIVE CLAIM
H1	Claim Incentive(s) under paragraph 127(3)(b) of Income Tax Act 1967	<p><u>Paragraph 127(3)(b) of ITA 1967</u></p> <p>Exemption given by the Minister of Finance to any specific person from complying with any provision of the ITA 1967, either generally or in respect of any income.</p> <p>Enter the Serial Number of the Approval Letter issued by the Ministry of Finance and the amount.</p>

		<p>The Minister's Approval Letter, computation of incentive and supporting documents should be kept for future reference / examination by LHDNM, if required.</p> <p>Refer to Appendix D - Incentive Claim Code on page 32 to review the list of incentives and report tax-exempt income received during the year of assessment.</p> <p>Example 1:</p> <p>Mr. Alex is a professional athlete and also salary earner from employment. In 2022, Alex received a prize money of RM30,000 from sports tournaments he participated throughout the year.</p> <p>Refer to Appendix D, receipt of the winning prize is tax exempt under claim code 601 and must be reported in this column.</p> <table border="1"> <thead> <tr> <th>Code</th> <th>Subject</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>601</td> <td>Prize money received by professional athletes from participating sports tournaments</td> <td>30,000</td> </tr> </tbody> </table> <p>Complete item H1 as follow:</p> <table border="1"> <thead> <tr> <th>Claim Code</th> <th>Balance Brought Forward</th> <th>Amount Claimed</th> <th>Amount Absorbed</th> <th>Balance Carried Forward</th> </tr> </thead> <tbody> <tr> <td>601</td> <td>0</td> <td>30,000</td> <td>0</td> <td>0</td> </tr> </tbody> </table>	Code	Subject	Amount	601	Prize money received by professional athletes from participating sports tournaments	30,000	Claim Code	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward	601	0	30,000	0	0
Code	Subject	Amount																
601	Prize money received by professional athletes from participating sports tournaments	30,000																
Claim Code	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward														
601	0	30,000	0	0														

H2	Claim for incentive(s) under subsection 127(3A) of Income Tax Act 1967	<p><u>Subsection 127(3A) ACP 1967</u></p> <p>Refers to exemption specifically given by the Minister.</p> <p>Enter the Serial Number of the Approval Letter issued by the Ministry of Finance and the amount.</p> <p>The Minister's Approval Letter, computation of incentive and supporting documents should be kept for future reference / examination by LHDNM, if required.</p> <p>Example:</p> <p>Enter the Serial Number of the Approval Letter issued by the Ministry of Finance and the amount of tax exempt income.</p> <table border="1"> <thead> <tr> <th>Incentive Approval No.</th> <th>Balance Brought Forward</th> <th>Amount Claimed</th> <th>Amount Absorbed</th> <th>Balance Carried Forward</th> </tr> </thead> <tbody> <tr> <td>CP1234/2022</td> <td>0</td> <td>45,000</td> <td>45,000</td> <td>0</td> </tr> </tbody> </table>	Incentive Approval No.	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward	CP1234/2022	0	45,000	45,000	0
Incentive Approval No.	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward								
CP1234/2022	0	45,000	45,000	0								

PART J:	NON-EMPLOYMENT INCOME OF PRECEDING YEARS NOT DECLARED
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J1 – J2	<p>Income OTHER THAN from employment received in respect of preceding year(s) not previously declared.</p> <p>Example: Income from rents or interest</p> <p>Please use attachment in case of insufficient writing space.</p>
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PART K:	TAX EXEMPT INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA
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Effective from 1 January 2022, all type of income from sources outside Malaysia received in Malaysia by a resident is subject to tax.

Income from sources outside Malaysia received in Malaysia by individual residents which is exempted from tax from 1 January 2022 until 31 December 2026 are as follows:

Taxpayer's Category	Types of Tax-Exempt Income	Qualifying Conditions
Individual partner in relation to a partnership business in Malaysia	Dividend	(i) The dividend income has been subjected to tax in the country of origin; (ii) The highest tax rate (headline tax) in the country of origin is not less than 15%; and (iii) Comply with the economic substance requirements
Individual	All types of income other than partnership income.	The income has been subjected to tax in the country of origin.

Refer Guidelines on Tax Treatment In Relation To Income Received From Abroad (Amendment) [LHDNM.AG.600-1/7/3], Income Tax (Exemption) Order (No. 5) 2022 [P.U.(A) 234/2022]; and Income Tax (Exemption) Order (No. 6) 2022 [P.U.(A) 235/2022].

This item to be filled in by individual residents that received income from outside Malaysia received in Malaysia which is exempted from tax from 1 January 2022 to 31 December 2022.

Country	Refer Appendix E for country codes.										
Types of Income	<table border="0"> <tr> <td>a) Business</td> <td>f) Discounts</td> </tr> <tr> <td>b) Partnership</td> <td>g) Rents</td> </tr> <tr> <td>c) Employment</td> <td>h) Royalties</td> </tr> <tr> <td>d) Dividends</td> <td>j) Premiums</td> </tr> <tr> <td>e) Interest</td> <td>k) Other income</td> </tr> </table>	a) Business	f) Discounts	b) Partnership	g) Rents	c) Employment	h) Royalties	d) Dividends	j) Premiums	e) Interest	k) Other income
a) Business	f) Discounts										
b) Partnership	g) Rents										
c) Employment	h) Royalties										
d) Dividends	j) Premiums										
e) Interest	k) Other income										
Tax paid In The Country Of Origin	<p>Enter '1' for 'Yes' if tax paid in the Country of Origin or '2' for "if no".</p> <p>In determining whether foreign incomes that received in Malaysia have been subjected to tax in the country of origin, the conditions are as follows:</p> <p>(i) Tax paid or payable in the country of origin is income tax or withholding tax; or</p> <p>(ii) Tax is not imposed in the country of origin due to certain reasons as follows:</p> <p>(a) Foreign income received in Malaysia is not subject to tax in the country of origin due to the country's taxation system.</p> <p>(b) Foreign income received in Malaysia is not subject to tax in the country of origin because the individual's income does not reach the taxability amount in the country of origin.</p> <p>(c) Income is given an exemption through a tax incentive</p> <p>(d) Foreign dividend income received has been subjected to underlying tax</p> <p>(e) Foreign dividend income is paid from underlying profits arising out of operating profits which has not been subjected to tax due to:</p> <ul style="list-style-type: none"> • Unabsorbed losses or capital allowances; • Arising from capital gains; • Enjoyed tax incentives in compliance with substantive requirements in the country; or • Tax regulations under the tax consolidation regime in the country of origin 										
Headline Tax Rate In The Country Of Origin	<p>Enter the required information for dividend income only.</p> <p>Headline tax rate in the country of origin refers to the highest corporate tax rate in the country of origin in a year in which the foreign dividend is received in Malaysia The headline tax rate must be at least 15% to qualify for dividend income exemption.</p>										

Amount Of Tax Charged In The Country Of Origin	<p>Fill in the amount of tax charged in the country of origin where the income is derived. Individual resident must keep income-related documents, notices of assessment or other documents that show the income has been taxed outside Malaysia.</p> <p>Use the foreign currency exchange rate based on the date of remittance of income is made to fill in this item.</p>
Amount of Income Remitted	<p>Total amount of income from sources outside Malaysia received in Malaysia according to types of income.</p> <p>Use the foreign currency exchange rate based on the date of remittance of income to fill in this item.</p>
PART L:	PARTICULARS OF TAX AGENT WHO COMPLETES THIS RETURN FORM
L1 – L9	<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 who completes this return form.
DECLARATION	
<p>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.</p>	

TAX SCHEDULE FOR YEAR OF ASSESSMENT 2022

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 Next 15,000	1	0 150
C	20,001 - 35,000	First 20,000 Next 15,000	3	150 450
D	35,001 - 50,000	First 35,000 Next 15,000	8	600 1,200
E	50,001 - 70,000	First 50,000 Next 20,000	13	1,800 2,600
F	70,001 - 100,000	First 70,000 Next 30,000	21	4,400 6,300
G	100,001 - 250,000	First 100,000 Next 150,000	24	10,700 36,000
H	250,001 - 400,000	First 250,000 Next 150,000	24.5	46,700 36,750
I	400,001 - 600,000	First 400,000 Next 200,000	25	83,450 50,000
J	600,001 - 1,000,000	First 600,000 Next 400,000	26	133,450 104,000
K	1,000,001 - 2,000,000	First 1,000,000 Next 1,000,000	28	237,450 280,000
L	Exceeding 2,000,000	First 2,000,000 For every next ringgit	30	517,450

COUNTRY CODES

The following are some of the country codes for selection. 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

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.

NOTE:

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

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 <i>[Amendments to P.U. (A) 151/2012]</i>	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 <i>[Amendments to P.U.(A) 205/2019]</i>	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 <i>[Amendments to P.U.(A) 226/2019]</i>	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 <i>[Amendments to P.U.(A) 30/2021]</i>	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"> • Individual • Body Corporate • Body of Persons • Partnership • Limited Liability Partnership