



FINAL EXAMINATION / PEPERIKSAAN AKHIR
SEMESTER II – SESSION 2021 / 2022
PROGRAM KERJASAMA

COURSE CODE : DDWP 2513 / DDWW 2513
KOD KURSUS

COURSE NAME : TAXATION 1
NAMA KURSUS PERCUKAIAN 1

YEAR / PROGRAMME: 2 DDWP / 2 DDWW
TAHUN / PROGRAM

DURATION : 3 HOURS [INCLUDING SUBMISSION HOUR]
TEMPOH 3 JAM [TERMASUK MASA PENGHANTARAN]

DATE : MAY / JUNE 2022
TARIKH MEI/ JUN 2022

INSTRUCTION / ARAHAN:

1. Answer **ALL** questions and write your answers on the answer sheet.
*Jawab **SEMUA** soalan dan tulis jawapan anda pada kertas jawapan.*
 2. Write your name, matric no., identity card no., course code, course name, section no. and lecturer's name on the first page [in the upper left corner] and every page thereafter on the answer sheet.
Tulis nama anda, no. matrik, no. kad pengenalan, kod kursus, nama kursus, no. seksyen dan nama pensyarah pada muka surat pertama [penjuru kiri atas] kertas jawapan dan pada setiap muka surat jawapan.
 3. Each answer sheet must have a page number written at the bottom right corner.
Setiap helai kertas jawapan mesti ditulis nombor muka surat pada bahagian bawah penjuru kanan.
 4. Answers should be handwritten, neat and clear.
Jawapan hendaklah ditulis tangan, kemas dan jelas menggunakan huruf cerai.
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WARNING / AMARAN

Students caught copying / cheating during the examination will be liable for disciplinary actions and the faculty may recommend the student to be expelled from sitting for exam.
Pelajar yang ditangkap meniru / menipu semasa peperiksaan akan dikenakan tindakan disiplin dan pihak fakulti boleh mengesyorkan pelajar diusir dari menduduki peperiksaan.

This examination paper consists of **10** pages including the cover.
Kertas soalan ini mengandungi **10** muka surat termasuk kulit hadapan.

ONLINE EXAMINATION RULES AND REGULATIONS
PERATURAN PEPERIKSAAN SECARA DALAM TALIAN

1. Student must carefully listen and follow instructions provided by invigilator.
Pelajar mesti mendengar dan mengikuti arahan yang diberikan oleh pengawas peperiksaan dengan teliti.
2. Student is allowed to start examination only after confirmation of invigilator if all needed conditions are implemented.
Pelajar dibenarkan memulakan peperiksaan hanya setelah pengesahan pengawas peperiksaan sekiranya semua syarat yang diperlukan telah dilaksanakan.
3. During all examination session student has to ensure, that he is alone in the room.
Semasa semua sesi peperiksaan pelajar harus memastikan bahawa dia bersendirian di dalam bilik.
4. During all examination session student is not allowed to use any other devices, applications except other sites permitted by course lecturer.
Sepanjang sesi peperiksaan pelajar tidak dibenarkan menggunakan peranti dan aplikasi lain kecuali yang dibenarkan oleh pensyarah kursus.
5. After completing the exam student must inform invigilator via the set communication platform [eg. WhatsApp etc.] about completion of exam and after invigilator's confirmation leave examination session.
Selepas peperiksaan selesai, pelajar mesti memaklumkan kepada pengawas peperiksaan melalui platform komunikasi yang ditetapkan [contoh: Whatsapp dan lain-lain] mengenai peperiksaan yang telah selesai dan meninggalkan sesi peperiksaan selepas mendapat pengesahan daripada pengawas peperiksaan.
6. Any technical issues in submitting answers online have to be informed to respective lecturer within the given 30 minutes. Request for re-examination or appeal will not be entertain if complains are not made by students to their lecturers within the given 30 minutes.
Sebarang masalah teknikal dalam menghantar jawapan secara dalam talian perlu dimaklumkan kepada pensyarah masing-masing dalam masa 30 minit yang diberikan. Permintaan untuk pemeriksaan semula atau rayuan tidak akan dilayan sekiranya aduan tidak dibuat oleh pelajar kepada pensyarah mereka dalam masa 30 minit yang diberikan.
7. During online examination, the integrity and honesty of the student is also tested. At any circumstances student is not allowed to cheat during examination session. If any kind of cheating behaviour is observed, UTM have a right to follow related terms and provisions stated in the respective Academic Regulations and apply needed measures.
Semasa peperiksaan dalam talian, integriti dan kejujuran pelajar juga diuji. Walau apa pun keadaan pelajar tidak dibenarkan menipu semasa sesi peperiksaan. Sekiranya terdapat sebarang salah laku, UTM berhak untuk mengikuti terma yang dinyatakan dalam Peraturan Akademik.

Excerpts from online final exam guidelines
Petikan daripada panduan peperiksaan akhir dalam talian
Universiti Teknologi Malaysia

Answer ALL questions.

Jawab SEMUA soalan.

[TOTAL 100 marks]

[JUMLAH 100 markah]

QUESTION 1 [SOALAN 1]

- a) Explain **FIVE [5]** differences between employment income tax and self-employment [business income] tax.

*[Jelaskan **LIMA [5]** perbezaan antara cukai pendapatan penggajian dan cukai bekerja sendiri [pendapatan perniagaan].*

[10m]

- b) Lee Min Hi, a Korean arrived in Malaysia on 1 July 2021 to take a job as an engineer with Cinta Sejati Sdn Bhd. He was accompanied by his wife who is a housewife and three children under 18 years old. His salary is RM10,000 per month and received two months bonus for year assessment 2021.

[Lee Min Hi, warganegara Korea yang tiba di Malaysia pada 1 Julai 2021 sebagai seorang jurutera di Cinta Sejati Sdn Bhd. Beliau ditemani isterinya, seorang surirumah dan tiga orang anak berumur bawah 18 tahun. Gaji beliau sebulan adalah RM10,000 dan telah menerima dua bulan bonus untuk tahun taksiran 2021.]

- i. Identify resident status and state the section based on the Income Tax Act for Lee Min Hi for the year of assessment 2021.

[Kenal pasti taraf mastautin dan nyatakan seksyen tersebut berdasarkan Akta Cukai Pendapatan untuk Lee Min Hi bagi tahun taksiran 2021.]

[5m]

- ii. Calculate the taxable income for Lee Min Hi for year assessment 2021.

[Kirakan pendapatan bercukai Lee Min Hi untuk tahun taksiran 2021.]

[10m]

[Total [Jumlah] 25m]

QUESTION 2 [SOALAN 2]

Khayla, a resident taxpayer in Malaysia, has been working with Elite Architect Sdn Bhd as a junior architect since 1 February 2015. She was retrenched on 31 March 2021 from Elite Architect Sdn Bhd. Upon her retrenchment, she received compensation for loss of employment of RM35,000 and gratuity of RM24,000. She also made a lump-sum withdrawal from an unapproved fund which is set up by her employer as follows:

[Khayla, pembayar cukai pemastautin di Malaysia, telah bekerja dengan Elite Architect Sdn Bhd sebagai arkitek junior sejak 1 Februari 2015. Dia diberhentikan pada 31 Mac 2021 dari Elite Architect Sdn Bhd. Atas pemberhentiannya, dia mendapat pampasan kerana kehilangan pekerjaan RM35,000 dan ganjaran RM24,000. Dia juga membuat pengeluaran sekaligus dari dana yang tidak diluluskan yang ditubuhkan oleh majikannya seperti berikut:]

	RM
• Interest earned	3,000

[Faedah diperolehi]

The details of her remuneration from Elite Architect Sdn Bhd are as follows:

[Perincian ganjarannya dari Elite Architect Sdn Bhd adalah seperti berikut:]

- Monthly gross salary of RM6,200.
[Gaji kasar bulanan RM6,200.]
- Bonus of RM3,000 for the financial year 2020 which was received in March 2021.
[Bonus RM3,000 untuk tahun kewangan 2020 yang diterima pada bulan Mac 2021.]
- Monthly medical allowance of RM500
[Elaun perubatan bulanan RM500]

On 1 May 2021, Khayla commenced employment with FF Architect as a senior architect and received the following remuneration for the year ended 31 December 2021.

[Pada 1 Mei 2021, Khayla memulakan pekerjaan dengan FF Architect sebagai arkitek kanan dan menerima imbuhan berikut untuk tahun yang berakhir pada 31 Disember 2021.]

- Net monthly salary of RM8,678 after deducting Employees Provident Fund contribution of 11% and schedular tax deduction of RM400.
[Gaji bulanan bersih RM8,678 setelah ditolak sumbangan Kumpulan Wang Simpanan Pekerja sebanyak 11% dan potongan cukai berjadual sebanyak RM400.]
- Monthly entertainment allowance of RM1,000
[Elaun keraian bulanan sebanyak RM1,000]

She was also given the following benefits: *[Dia juga diberi manfaat berikut:]*

- i. In May 2021, Khayla was provided with an accommodation in Gemilang Hotel at a rate of RM200 per day. She spent RM600 for laundry and RM1,200 for food while staying at the hotel. All expenses were reimbursed by the company. *[Pada bulan Mei 2021, Khayla diberikan penginapan di Gemilang Hotel dengan kadar RM200 sehari. Dia membelanjakan RM600 untuk dobi dan RM1,200 untuk makanan semasa menginap di hotel tersebut. Semua perbelanjaan dibayar oleh syarikat.]*
- ii. On 1 June 2021, Khayla was provided with a fully furnished bungalow. The rental of the unfurnished bungalow is RM1,500 per month. The value of the furniture is RM500 per month. *[Pada 1 Jun 2021, Khayla disediakan sebuah banglo berperabot lengkap. Sewa banglo yang tanpa perabot adalah RM1,500 sebulan. Nilai perabot adalah RM500 sebulan.]*
- iii. Khayla was also provided with a domestic servant and a gardener from 1 June 2021. Their monthly salaries of RM1,200 and RM600 respectively, were paid by the company. *[Khayla juga diberi pembantu rumah dan tukang kebun mulai 1 Jun 2021. Gaji bulanan masing-masing RM1,200 dan RM600 dibayar oleh syarikat.]*
- iv. On 1 October 2021, Khayla was provided with a car [including fuel] which was purchased in 2016 for RM188,000. *[Pada 1 Oktober 2021, Khayla dibekalkan dengan sebuah kereta [termasuk bahan bakar] yang dibeli pada tahun 2016 dengan harga RM188,000.]*
- v. The company paid for Khayla's dental treatment of RM700. *[Syarikat telah membayar rawatan pergigian Khayla sebanyak RM700.]*
- vi. In December 2021, Khayla and her husband went for a holiday in Sarawak. The airfare of RM1,200 was paid by the company. In addition, she was given RM1,000 for food allowance. *[Pada Disember 2021, Khayla dan suaminya pergi bercuti di Sarawak. Tambang penerbangan sebanyak RM1,200 dibayar oleh syarikat. Sebagai tambahan, dia diberi wang tunai sebanyak RM1,000 sebagai elaun makan.]*

Required: [Dikehendaki]

Calculate the statutory employment income of Khayla for the year of assessment 2021.

[Hitung pendapatan pengajian berkanun Khayla untuk tahun taksiran 2021.]

Note: You should indicate by the word 'nil' or 'exempt', for any item referred in the question which no adjusting entry needs to be made in the computation. *[Catatan: Anda harus menunjukkan dengan kata 'nil' atau 'dikecualikan', untuk item yang disebut dalam soalan yang tidak memerlukan pelarasan dalam pengiraan.]* **[Total [Jumlah] 25m]**

QUESTION 3 [SOALAN 3]

Nega Sdn Bhd [NSB] was incorporated on 1 January 2007 and closes its accounts on 31 December every year. The following assets were acquired by NSB:

[Nega Sdn Bhd [NSB] diperbadankan pada 1 Januari 2007 dan menutup akaunnya pada 31 Disember setiap tahun. Aset berikut telah diperolehi oleh NSB:]

i. Heavy Machinery [*Jentera Berat*]

On 23 January 2018, a machine costing RM80,000 was brought into Malaysia for business use. It was originally used for business in China. NSB incurred RM10,000 for installation of the machinery.

[Pada 23 Januari 2018, sebuah mesin berharga RM80,000 dibawa ke Malaysia untuk kegunaan perniagaan. Ia pada asalnya digunakan untuk perniagaan di China. NSB membayar RM10,000 untuk pemasangan jentera tersebut].

ii. Machinery [*Jentera*]

On 25 January 2018, a machine costing RM95,000 was bought on cash basis. The cost of preparing site was RM5,000.

[Pada 25 Januari 2018, sebuah mesin berharga RM95,000 telah dibeli secara tunai. Kos penyediaan tapak adalah RM5,000.]

iii. Lorry [*Lori*]

A lorry was acquired under hire purchase in 2020 for the use by the the company at a cost of RM280,000.

[Sebuah lori telah dibeli di bawah sewa beli pada 2020 untuk digunakan oleh syarikat itu dengan kos sebanyak RM280,000.]

The details of the hire purchase are: *[Butiran sewa beli adalah]:*

Deposit	RM40,000 paid on 20 August 2020. <i>[RM40,000 dibayar pada 20 Ogos 2020.]</i>
No. of instalments <i>[Bilangan ansuran]</i>	60 monthly installments beginning September 2020. <i>[60 ansuran bulanan bermula pada bulan September 2020.]</i>

Installment without interest [Ansuran tanpa faedah]	RM 3,800 per month [RM 3,800 sebulan]
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Required: [Dikehendaki]:

Compute the capital allowances, balancing charges or balancing allowances [if any] for the above assets for year of assessment 2021. [Kirakan elaun modal, caj imbangan atau elaun imbangan [jika ada] bagi aset-aset di atas untuk tahun taksiran 2021.]

[Total [Jumlah] 25m]

QUESTION 4 [SOALAN 4]

Salleh retired from Bukit Terbilang Sdn Bhd at the age of 48 on 30 November 2021 and upon his retirement, he also received gratuity of RM310,000. His salary before EPF deduction for the period from 1 January 2021 to 30 November 2021 amounted to RM85,000. His monthly SOCSO contribution was RM450. He had been working with Bukit Terbilang Sdn Bhd for 15 years. [Salleh bersara dari Bukit Terbilang Sdn Bhd pada usia 48 tahun pada 30 November 2021 dan selepas bersara, beliau turut menerima ganjaran RM310,000. Gaji beliau sebelum potongan KWSP bagi tempoh 1 Januari 2021 hingga 30 November 2021 berjumlah RM85,000. Caruman bulanan PERKESO beliau ialah RM450. Beliau telah bekerja dengan Bukit Terbilang Sdn Bhd selama 15 tahun.]

Salleh runs a grocery shop since 1 January 2017. The adjusted income from the business for the period ended 31 December 2021 was RM90,000. For Year Assessment 2021, the capital allowances is RM10,500. Salleh also received dividend from ASB amounted to RM22,000. [Salleh mengusahakan kedai runcit sejak 1 Januari 2017. Pendapatan larasan perniagaan bagi tempoh berakhir 31 Disember 2021 ialah RM90,000. Untuk Tahun Taksiran 2021, elaun modal ialah RM10,500. Salleh turut menerima dividen daripada ASB berjumlah RM22,000.]

Salimah (Salleh's wife) works as a Chemical Engineer at Sunville Sdn Bhd, a manufacturing company producing consumable products such as bio-soaps and detergent. Details of the incomes and benefits enjoyed as well as expenses incurred by Salimah in 2021 are shown below: [Salimah (isteri Salleh) bekerja sebagai Jurutera Kimia di Sunville Sdn Bhd, sebuah syarikat pembuatan yang mengeluarkan produk boleh guna seperti bio-soaps dan detergen. Butiran pendapatan dan faedah yang dinikmati serta perbelanjaan yang ditanggung oleh Salimah pada tahun 2021 ditunjukkan di bawah:]

- i. Salary of RM9,500 per month (before 11% EPF deduction).
[Gaji RM9,500 sebulan (sebelum potongan 11% KWSP)]

- ii. Bonus received in November 2021 amounted to RM18,000.
[Bonus yang diterima pada November 2021 berjumlah RM18,000.]
- iii. Entertainment allowance of RM600 per month.
[Elaun keraian RM600 sebulan.]
- iv. In August 2021, Salimah received a dividend from Telekom Malaysia “single tier” amounted to RM15,000.
[Pada Ogos 2021, Salimah menerima dividen daripada Telekom Malaysia “single tier” berjumlah RM15,000.]
- v. Traditional medical treatment at an approved hospital costing RM650 was paid by the company. *[Rawatan perubatan tradisional di hospital yang diluluskan berharga RM650 telah dibayar oleh syarikat.]*
- vi. Hotel accommodation was provided by her employer for the month of January 2021 at a cost of RM200 per day for 30 days. *[Penginapan hotel telah disediakan oleh majikannya untuk bulan Januari 2021 dengan kos RM200 sehari selama 30 hari.]*
- vii. From February 2021 onwards, the company provides a fully furnished house with a monthly rental of RM1,500 and fully paid by the company. *[Mulai Februari 2021 dan seterusnya, syarikat menyediakan rumah berkelengkapan penuh dengan sewa bulanan RM1,500 dan dibayar sepenuhnya oleh syarikat.]*
- viii. A personal computer worth RM3,000 for her personal use was received as a gift from her employer. *[Sebuah komputer peribadi bernilai RM3,000 untuk kegunaan peribadinya diterima sebagai hadiah daripada majikannya.]*
- ix. A reimbursement amounted to RM9,000 was made to cover wages of a maid employed by Salimah. *[Bayaran balik berjumlah RM9,000 dibuat untuk menampung gaji pembantu rumah yang diambil bekerja oleh Salimah.]*
- x. The company provides a new car costing RM250,000 together with a driver in July 2021. The driver’s salary of RM1,800 per month was paid by the company. *[Syarikat itu menyediakan kereta baharu berharga RM250,000 bersama pemandu pada Julai 2021. Gaji pemandu RM1,800 sebulan dibayar oleh syarikat.]*

Additional Information: *[Maklumat tambahan:]*

- i. Salleh and Salimah have 3 children. The details of their children are as follows:
[Salleh dan Salimah mempunyai 3 orang anak. Butiran anak mereka adalah seperti berikut:]
 - The first child, Razif (20 years old) (disabled) is studying Degree at Universiti Malaya.
[Anak pertama, Razif (20 tahun) (OKU) sedang belajar Ijazah di Universiti Malaya.]
 - The second child, Razman (18 years old) is a matriculation student at University Putra Malaysia.
[Anak kedua, Razman (18 tahun) merupakan pelajar matrikulasi di Universiti Putra Malaysia.]
 - The third child, Rozlina (15 years old) is schooling at Sekolah Menengah Wangsa Maju.
[Anak ketiga, Rozlina (15 tahun) bersekolah di Sekolah Menengah Wangsa Maju.]
- ii. Salimah incurred RM1,600 education insurance and RM1,400 medical insurance for her daughter, Rozlina while Salleh incurred RM6,500 medical expenses for his parents.
[Salimah menanggung RM1,600 insurans pendidikan dan RM1,400 insurans perubatan untuk anak perempuannya, Rozlina manakala Salleh menanggung RM6,500 perbelanjaan perubatan untuk ibu bapanya.]
- iii. Salleh made a deposit into SSPN account during the year 2021 amounting to RM13,500 for her daughter, Rozlina.
[Salleh telah membuat deposit ke dalam akaun SSPN sepanjang tahun 2021 berjumlah RM13,500 untuk anak perempuannya, Rozlina.]
- iv. Salleh and Salimah spent RM2,600 and RM2,800 respectively on books and magazines.
[Salleh and Salimah spent RM2,600 and RM2,800 respectively on books and magazines.]
- v. Salimah spent RM640 for her own medical examination while Salleh spent RM7,500 for Razif's basic supporting equipment.
[Salimah membelanjakan RM640 untuk pemeriksaan perubatannya sendiri manakala Salleh membelanjakan RM7,500 untuk peralatan sokongan asas Razif.]
- vi. In August 2021, Salimah received RM14,000 as royalty on translation of an engineering book at the request of Ministry of Education.
[Pada Ogos 2021, Salimah menerima RM14,000 sebagai royalti hasil terjemahan buku kejuruteraan atas permintaan Kementerian Pendidikan.]

vii. During the year, Salleh and Salimah made the following contributions:

[Pada tahun tersebut, Salleh dan Salimah telah membuat sumbangan berikut:]

	Salleh (RM)	Salimah (RM)
Zakat	44,000	12,500
Diabetic Association (Approved Institution) <i>[Persatuan Diabetes (Institusi yang Diluluskan)]</i>	17,000	-
Majlis Perbandaran Ampang Jaya (MPAJ)	-	12,100

Required: [Dikehendaki :]

Calculate the income tax payable by Salleh and Salimah for the year of assessment 2021.

[Kira cukai pendapatan yang perlu dibayar oleh Salleh dan Salimah bagi tahun taksiran 2021.]

Note: The child relief will be claimed under Salleh. *[Nota: Pelepasan kanak-kanak akan dituntut di bawah Salleh.]*

[Total [Jumlah] 25m]

- END OF QUESTIONS [SOALAN TAMAT] -

APPENDIX
TAX RATES AND ALLOWANCES

The following tax rates, allowances and values are to be used in answering the questions.

Income tax rates

Chargeable Income	Calculations [RM]	Rate %	Tax[RM]
0 - 5,000	On the First 5,000	0	0
	On the First 5,000		0
5,001 - 20,000	Next 15,000	1	150
	On the First 20,000		150
20,001 - 35,000	Next 15,000	3	450
	On the First 35,000		600
35,001 - 50,000	Next 15,000	8	1,200
	On the First 50,000		1,800
50,001 - 70,000	Next 20,000	14	2,800
	On the First 70,000		4,600
70,001 - 100,000	Next 30,000	21	6,300
	On the First 100,000		10,900
100,001 - 250,000	Next 150,000	24	36,000
	On the First 250,000		46,900
250,001 - 400,000	Next 150,000	24.5	36,750
	On the First 400,000		83,650
400,001 - 600,000	Next 200,000	25	50,000
	On the First 600,000		133,650
600,001 - 1,000,000	Next 400,000	26	104,000
	On the First 1,000,000		237,650
1,000,001 - 2,000,000	Next 1,000,000	28	280,000
	On the First 2,000,000		517,650
Exceeding 2,000,000	Next ringgit	30

Personal Relief and allowances

No	Individual Relief Types	Amount (RM)
1	Individual and dependent relatives	9,000
2	Medical treatment, special needs and carer expenses for parents (Medical condition certified by medical practitioner)	8,000 (Restricted)
3	Purchase of basic supporting equipment for disabled self, spouse, child or parent	6,000 (Restricted)
4	Disabled individual	6,000
5	Education fees (Self) i. Other than a degree at masters or doctorate level - Course of study in law, accounting, islamic financing, technical, vocational, industrial, scientific or technology ii. Degree at masters or doctorate level - Any course of study iii. Any course of study undertaken for the purpose of up-skilling or self-enhancement recognized by the Director General of Skills Development under the National Skills Development Act 2006 – effective from YA 2021 until YA 2022. (Restricted to 1,000)	7,000 (Restricted)
6	Medical expenses for serious diseases for self, spouse or child	
7	Medical expenses for fertility treatment for self or spouse	
8	Vaccination expenses for self, spouse and child. Types of vaccine which qualify for deduction are as follows: i. Pneumococcal; ii. Human papillomavirus (HPV); iii. Influenza; iv. Rotavirus; v. Varicella; vi. Meningococcal; vii. TDAP combination (tetanus-diphtheria-acellular-pertussis); and viii. Coronavirus Disease 2019 (Covid-19) (Restricted to 1,000)	8,000 (Restricted)
9	(i) Complete medical examination for self, spouse, child as defined by the Malaysian Medical Council (MMC). (ii) COVID-19 detection test including purchase of self detection test kit for self, spouse, child. (Restricted to 1,000)	
10	Lifestyle – Expenses for the use / benefit of self, spouse or child in respect of: i. purchase and subscription of books / journals / magazines / newspapers (including electronic subscription) / other similar publications (Not banned reading materials) ii. purchase of personal computer, smartphone or tablet (Not for business use)	2,500 (Restricted)

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	<p>iii. purchase of sports equipment for sports activity defined under the Sports Development Act 1997 and payment of gym membership</p> <p>iv. payment of monthly bill for internet subscription (Under own name)</p>	
11	<p>Lifestyle – Purchase of personal computer, smartphone or tablet for self, spouse or child and not for business use</p> <p>This deduction is an addition to the deduction granted under item 10.</p>	2,500 (Restricted)
12	<p>Purchase of breastfeeding equipment for own use for a child aged 2 years and below (Deduction allowed once in every 2 years of assessment)</p>	1,000 (Restricted)
13	<p>Payment for child care fees to a registered child care centre / kindergarten for a child aged 6 years and below</p>	3,000 (Restricted)
14	<p>Net deposit in Skim Simpanan Pendidikan Nasional (Net deposit is the total deposit in 2021 MINUS total withdrawal in 2021)</p>	8,000 (Restricted)
15	<p>Husband / wife / payment of alimony to former wife</p>	4,000 (Restricted)
16	<p>Disabled husband / wife</p>	5,000
17	<p>Each unmarried child and under the age of 18 years old</p>	2,000
18	<p>Each unmarried child of 18 years and above who is receiving full-time education ("A-Level", certificate, matriculation or preparatory courses).</p>	2,000
19	<p>Each unmarried child of 18 years and above that:</p> <p>i. receiving further education in Malaysia in respect of an award of diploma or higher (excluding matriculation/ preparatory courses).</p> <p>ii. receiving further education outside Malaysia in respect of an award of degree or its equivalent (including Master or Doctorate).</p> <p>iii. the instruction and educational establishment shall be approved by the relevant government authority.</p>	8,000
20	<p>Disabled child</p>	6,000
	<p>Additional exemption of RM8,000 disable child age 18 years old and above, not married and pursuing diplomas or above qualification in Malaysia @ bachelor degree or above outside Malaysia in program and in Higher Education Institute that is accredited by related Government authorities</p>	8,000
21	<p>Life insurance and EPF INCLUDING not through salary deduction</p> <p>i. Pensionable public servant category</p> <p>Life insurance premium</p>	7,000 (Restricted)
	<p>ii. OTHER than pensionable public servant category</p> <p>Life insurance premium (Restricted to RM3,000)</p> <p>Contribution to EPF / approved scheme (Restricted to RM4,000)</p>	
22	<p>Deferred Annuity and Private Retirement Scheme (PRS) - with effect from year assessment 2012 until year assessment 2025</p>	3,000 (Restricted)

23	Education and medical insurance (INCLUDING not through salary deduction)	3,000 (Restricted)
24	Contribution to the Social Security Organization (SOCSO)	250 (Restricted)
25	Payment for accommodation at premises registered with the Commissioner of Tourism and entrance fee to a tourist attraction (Expenses incurred on or after 1st March 2020 until 31st December 2021) Registered accomodation premises can be check thru link of : http://www.motac.gov.my/en/check/registered-link-of-hotel	1,000 (Restricted)
26	Additional lifestyle tax relief related to sports activity expended by that individual for the following: i. Purchase of sport equipment for any sports activity as defined under the Sport Development Act 1997 (excluding motorized two-wheel bicycles); ii. Payment of rental or entrance fee to any sports facility; and 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.	500 (Restricted)

Value of benefits in kind

Car and fuel scale

Cost of Motorcar [New] RM	Annual Prescribed Benefit of Motorcar RM	Annual Prescribed Benefit of Petrol RM
Up to 50,000	1,200	600
50,001-75,000	2,400	900
75,001-100,000	3,600	1,200
100,001-150,000	5,000	1,500
150,001-200,000	7,000	1,800
200,001-250,000	9,000	2,100
250,001-350,000	15,000	2,400
350,001-500,000	21,250	2,700
500,001 and above	25,000	3,000

The value of the car benefit equal to half the prescribed annual value [above] is taken if the car provided is more than five [5] years old.

Where a driver is provided by the employer, the value of the benefit is fixed at RM600 per month.

Other benefits

RM per month

Household furnishings, apparatus and appliances:

Semi-furnished with furniture in the lounge, dining room or bedroom

70

Semi-furnished with furniture as above plus air-conditioners and/or curtains and carpets

140

Fully furnished premises

280

Domestic help

400

Gardener

300