



**FINAL EXAMINATION / PEPERIKSAAN AKHIR  
SEMESTER I – SESSION 2023/2024  
PROGRAM KERJASAMA**

COURSE CODE : DDWP 2513  
KOD KURSUS

COURSE NAME : TAXATION 1  
NAMA KURSUS PERCUKAIAN 1

YEAR / PROGRAMME : 2 DDWP  
TAHUN / PROGRAM

DURATION : 2 HOURS 30 MINUTES  
TEMPOH 2 JAM 30 MINIT

DATE : DECEMBER 2023 / JANUARY 2024  
TARIKH DISEMBER 2023 / JANUARI 2024

INSTRUCTION :  
ARAHAN

Answer **ALL** questions and write your answers on the answer sheet.  
Jawab **SEMUA** soalan dan tulis jawapan anda pada kertas jawapan.

( You are required to write your name and your lecturer's name on your answer script )  
( Pelajar dikehendaki tuliskan nama dan nama pensyarah pada skrip jawapan )

NAME / NAMA PELAJAR	:	.....
I.C NO. / NO. K/PENGENALAN	:	.....
YEAR / PROGRAMME TAHUN / PROGRAM	:	.....
COLLEGE NAME NAMA KOLEJ	:	.....
LECTURER'S NAME NAMA PENSYARAH	:	.....

This examination paper consists of **14 pages** including the cover.  
Kertas soalan ini mengandungi **14 muka surat** termasuk kulit hadapan.



**UTM**  
UNIVERSITI TEKNOLOGI MALAYSIA

School of  
Professional and  
Continuing  
Education  
(SPACE)

## **PUSAT PRGORAM KERJASAMA**

### **PETIKAN DARIPADA PERATURAN AKADEMIK ARAHAN AM – PENYELEWENGAN AKADEMIK**

#### **1. SALAH LAKU SEMASA PEPERIKSAAN**

1.1. Pelajar tidak boleh melakukan mana-mana salah laku peperiksaan seperti berikut :-

- 1.1.1. memberi dan/atau menerima dan/atau memiliki sebarang maklumat dalam bentuk elektronik, bercetak atau apa jua bentuk lain yang tidak dibenarkan semasa berlangsungnya peperiksaan sama ada di dalam atau di luar Dewan/Bilik Peperiksaan melainkan dengan kebenaran Ketua Pengawas; atau
- 1.1.2. menggunakan maklumat yang diperoleh seperti di atas bagi tujuan menjawab soalan peperiksaan; atau
- 1.1.3. menipu atau cuba untuk menipu atau berkelakuan mengikut cara yang boleh ditafsirkan sebagai menipu semasa berlangsungnya peperiksaan; atau
- 1.1.4. lain-lain salah laku yang ditetapkan oleh Universiti (seperti membuat bising, mengganggu pelajar lain, mengganggu Pengawas menjalankan tugasnya).

#### **2. HUKUMAN SALAH LAKU PEPERIKSAAN**

- 2.1. Sekiranya pelajar didapati telah melakukan pelanggaran mana-mana peraturan peperiksaan ini, setelah diperakukan oleh Jawatankuasa Peperiksaan Fakulti dan disabitkan kesalahannya, Senat boleh mengambil tindakan dari mana-mana satu yang berikut :-
  - 2.1.1. memberi markah SIFAR (0) bagi keseluruhan keputusan peperiksaan kursus yang berkenaan (termasuk kerja kursus); atau
  - 2.1.2. memberi markah SIFAR (0) bagi semua kursus yang didaftarkan pada semester tersebut.
- 2.2. Jawatankuasa Akademik Fakulti boleh mencadangkan untuk diambil tindakan tatatertib mengikut peruntukan Akta Universiti dan Kolej Universiti, 1971, Kaedah-kaedah Universiti Teknologi Malaysia (Tatatertib Pelajar-pelajar), 1999 bergantung kepada tahap kesalahan yang dilakukan oleh pelajar.
- 2.3. Pelajar yang didapati melakukan kesalahan kali kedua akan diambil tindakan seperti di perkara dan dicadang untuk diambil tindakan tatatertib mengikut peruntukan Akta Universiti dan Kolej Universiti, 1971, Kaedah-kaedah Universiti Teknologi Malaysia (Tatatertib Pelajar-pelajar), 1999.

Answer ALL questions.  
Jawab SEMUA soalan.

[TOTAL 100 marks]  
[JUMLAH 100 markah]

**QUESTION 1 [SOALAN 1]**

- a) Explain three (3) differences between the tax relief 2021 and tax relief 2022.  
*[Terangkan tiga (3) perbezaan antara pelepasan cukai 2021 dan pelepasan cukai 2022.]* [10m]
- b) Mr Stapa arrives in Malaysia 1 November 2020 as contract lecturer at University of Malaya for two years and six months. His pattern of stay in Malaysia during this period as follow: *[En Stapa tiba di Malaysia 1 November 2020 sebagai pensyarah kontrak di Universiti Malaya selama dua tahun enam bulan. Corak keberadaan beliau tinggal di Malaysia dalam tempoh ini seperti berikut:]*

Period of stay <i>[Tempoh Tinggal]</i>	Number of days <i>[Bilangan hari]</i>	Remarks <i>[Catatan]</i>
1.11.2020- 28.12.2020	58	In Malaysia <i>[Di Malaysia]</i>
29.12.2020-4.1.2021	7	Visiting relative in Perth <i>[Menziarahi saudara di Perth]</i>
5.1.2021-31.5.2021	147	In Malaysia <i>[Di Malaysia]</i>
1.6.2021-15.6.2021	15	Conference in Bangkok <i>[Persidangan di Bangkok]</i>
16.6.2021-5.11.2021	153	In Malaysia <i>[Di Malaysia]</i>
3.2.2022-6.6.2022	125	In Malaysia <i>[Di Malaysia]</i>

Determine Mr Stapa tax residence status for the YA 2020 to YA 2022, explaining the relevant provisions of the ITA 1967 to support the answer. *[Tentukan status pemastautin cukai Encik Stapa untuk TT 2020 hingga TT 2022, dengan menjelaskan peruntukan ACP 1967 yang berkaitan untuk menyokong jawapan tersebut.]* [15m]

[Total *[Jumlah]* 25m]

**QUESTION 2 [SOALAN 2]**

Umijah, a resident taxpayer in Malaysia, has been working with Elite Architect Sdn Bhd as a junior architect since 1 February 2013. She was retrenched on 31 March 2022 from Elite Architect Sdn Bhd. Upon her retrenchment, she received compensation for loss of employment of RM70,000 and gratuity of RM48,000. She also made a lump-sum withdrawal from an unapproved fund which is set up by her employer as follows:

*[Umijah, pembayar cukai pemastautin di Malaysia, telah bekerja dengan Elite Architect Sdn Bhd sebagai arkitek junior sejak 1 Februari 2013. Dia diberhentikan pada 31 Mac 2022 dari Elite Architect Sdn Bhd. Atas pemberhentiannya, dia mendapat pampasan kerana kehilangan pekerjaan RM70,000 dan ganjaran RM48,000. Dia juga membuat pengeluaran sekaligus dari dana yang tidak diluluskan yang ditubuhkan oleh majikannya seperti berikut:]*

	RM
• Interest earned	5,000

*[Faedah diperoleh]*

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 2021 which was received in March 2022.  
*[Bonus RM3,000 untuk tahun kewangan 2021 yang diterima pada bulan Mac 2022.]*
- Monthly medical allowance of RM500  
*[Elaun perubatan bulanan RM500]*

On 1 May 2022, Umijah commenced employment with FF Architect as a senior architect and received the following remuneration for the year ended 31 December 2022.

*[Pada 1 Mei 2022, Umijah memulakan pekerjaan dengan FF Architect sebagai arkitek kanan dan menerima imbuhan berikut untuk tahun yang berakhir pada 31 Disember 2022.]*

- 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:]*

1. In May 2022, Umijah 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 2022, Umijah 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.]*
2. On 1 June 2022, Umijah 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 2022, Umijah disediakan sebuah banglo berperabot lengkap. Sewa banglo yang tanpa perabot adalah RM1,500 sebulan. Nilai perabot adalah RM500 sebulan.]*
3. Umijah was also provided with a domestic servant and a gardener from 1 June 2022. Their monthly salaries of RM1,200 and RM600 respectively, were paid by the company. *[Umijah juga diberi pembantu rumah dan tukang kebun mulai 1 Jun 2022. Gaji bulanan masing-masing RM1,200 dan RM600 dibayar oleh syarikat.]*
4. On 1 October 2022, Umijah was provided with a car [including fuel] which was purchased in 2016 for RM188,000. *[Pada 1 Oktober 2022, Umijah dibekalkan dengan sebuah kereta [termasuk bahan bakar] yang dibeli pada tahun 2016 dengan harga RM188,000.]*
5. The company paid for Umijah's dental treatment of RM700. *[Syarikat telah membayar rawatan pergigian Umijah sebanyak RM700.]*
6. In December 2022, Umijah 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 meal allowance. *[Pada Disember 2022, Umijah 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 Umijah for the year of assessment 2022. *[Hitung pendapatan penggajian berkanun Umijah untuk tahun taksiran 2022.]*

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 perlu dibuat penyesuaian 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 and disposed by NSB:

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

1. Heavy Machinery *[Jentera Berat]*

On 23 January 2020, 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 2020, 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].*

2. Machinery *[Jentera]*

On 25 January 2020, a machine costing RM95,000 was bought on cash basis. The cost preparing site was RM5,000.

*[Pada 25 Januari 2020, sebuah mesin berharga RM95,000 telah dibeli secara tunai. Kos penyediaan tapak adalah RM5,000.]*

3. Lorry *[Lori]*

A lorry was acquired under hire purchase in 2021 for the use by the the company at a cost of RM280,000. *[Sebuah lori telah dibeli secara sewa beli pada 2021 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 2021. <i>[RM40,000 dibayar pada 20 Ogos 2021.]</i>
No. of instalments <i>[Bilangan ansuran]</i>	60 monthly installments beginning September 2021. <i>[60 ansuran bulanan bermula pada bulan September 2021.]</i>

Installment without interest [Ansuran tanpa faedah]	RM 3,800 per month [RM 3,800 sebulan]
-----------------------------------------------------	------------------------------------------

**Required: [Dikehendaki]:**

Compute the capital allowances, balancing charges or balancing allowances [if any] for the above assets for year of assessment 2022. [Kirakan elaun modal, caj imbangan atau elaun imbangan [jika ada] bagi aset-aset di atas untuk tahun taksiran 2022.]

[Total [Jumlah] 25m]

**QUESTION 4 [SOALAN 4]**

Azmeer and Julia, are Malaysian citizen and tax residents. They have been married for 7 years and parents of two children, 6 years old son, Munif, who suffer from brain cancer and physically disabled, and 3 months old daughter, Nadia. Azmeer has retired from his job as a lecturer at the compulsory retirement age of 55, five years ago. Since then, he received a pension of RM6,000 per month. Azmeer's other income for 2022 are as follows: [Azmeer dan Julia, adalah warganegara Malaysia dan pemastautin cukai. Mereka telah berkahwin selama 7 tahun dan mempunyai dua anak, anak lelaki 6 tahun, Munif, yang menderita barah otak dan cacat fizikal, dan anak perempuan berusia 3 bulan, Nadia. Azmeer telah bersara dari pekerjaannya sebagai pensyarah pada usia persaraan wajib 55 tahun, lima tahun yang lalu. Sejak itu, dia mendapat pencen RM6,000 sebulan. Pendapatan Azmeer yang lain untuk tahun 2022 adalah seperti berikut:]

a. Business Income: [Pendapatan Perniagaan:]

	RM
Adjusted loss / income [Kerugian / pendapatan yang terlaras]	10,000
Balancing charge [Caj Imbangan]	5,000
Capital allowance for the year [Elaun modal untuk tahun ini]	1,200
Adjusted losses brought forward from 2021 [Kerugian terlaras yang dibawa dari 2021]	2,400

b. Royalty Income: [Pendapatan Royalti:]

- RM9,000 for translating a book at the request of the Ministry of Education.

*[RM9,000 untuk menterjemahkan buku atas permintaan Kementerian Pelajaran.]*

- RM49,000 from the book that he has written on Malaysian Economy.

*[RM49,000 dari buku yang telah ditulisnya mengenai Ekonomi Malaysia.]*

Azmeer's wife, Julia, works as an account executive and received gross annual salary of RM 60,000. The following details relate to Julia's other incomes:

*[Isteri Azmeer, Julia, bekerja sebagai eksekutif akaun dan menerima gaji tahunan kasar sebanyak RM 60,000. Maklumat berikut berkaitan dengan pendapatan Julia yang lain:]*

a. Dividend income: *[Pendapatan dividen:]*

- RM5,000 from an investment in Amanah Saham Nasional.

*[RM5,000 dari pelaburan di Amanah Saham Nasional.]*

- RM6,000 remitted from Singapore on 1 August 2022.

*[RM6,000 dihantar dari Singapura pada 1 Ogos 2022]*

b. Rental income of RM1,400 per month since April 2017. The following expenses were incurred in connection with the house:

*[Pendapatan sewa sebanyak RM1,400 sebulan sejak April 2017. Perbelanjaan berikut ditanggung berkaitan dengan rumah tersebut:]*

RM

Quit rent per annum 900

*[Cukai pintu setahun]*

Fire insurance per annum 1,900

*[Insurans kebakaran setahun]*

Additional information: *[Maklumat Tambahan]*

a. Azmeer divorced his first wife, Kaseh, in 2010 and was directed by the court to pay an alimony of RM400 per month.

*[Azmeer bercerai dengan isteri pertamanya, Kaseh, pada tahun 2010 dan diarahkan oleh mahkamah untuk membayar nafkah sebanyak RM400 sebulan.]*

b. Julia spent RM11,500 of which RM4,500 to purchase a special wheelchair for her son, while the balance is for Munif's annual medical treatment. Julia spent RM1,200 on breastfeeding equipment for Nadia. Julia elected to claim the child relief.

*[Julia membelanjakan RM11,500 di antaranya RM4,500 untuk membeli kerusi roda khas untuk anak laki - lakinya, sementara bakinya adalah untuk rawatan perubatan tahunan Munif. Julia membelanjakan RM1,200 untuk peralatan penyusuan untuk Nadia. Julia dipilih untuk menuntut bantuan anak.]*



c. Payments made by Azmeer and Julia in 2022 were as follows:

*[Pembayaran yang dilakukan oleh Azmeer dan Julia pada tahun 2022 adalah seperti berikut:]*

	Azmeer	Julia
	RM	RM
Contribution to Employees Provident Fund <i>[Caruman kepada Kumpulan Wang Simpanan Pekerja]</i>	-	6,600
Contribution to Social Security Organisation <i>[Sumbangan kepada Pertubuhan Keselamatan Sosial]</i>	-	220
Insurance premium: <i>[Premium insurans:]</i>		
Life insurance for: - <i>[Insurans nyawa untuk: -]</i>		
- Puan Julia	-	1,800
- Nadia	-	1,000
- Medical insurance for Munif <i>[Insurans perubatan untuk Munif]</i>		4,000
Medical expenses <i>[Perbelanjaan perubatan]</i>		
- Parents <i>[Ibu bapa]</i>	5,200	-
- Parent in-law <i>[Ibu bapa mertua]</i>	2,200	
Monthly internet subscription <i>[Langganan internet bulanan]</i>	179	-
Magazines <i>[Majalah]</i>	-	730
Donation to approved institutions: <i>[Sumbangan kepada institusi yang diluluskan:]</i>		
- In cash <i>[Secara tunai]</i>	4,000	-
- In kind <i>[Berupa Barangan]</i>	1,000	-

**Required: *[Dikehendaki:]***

Calculate the income tax payable of Azmeer and Julia for the year of assessment 2022.

*[Hitung cukai pendapatan yang perlu dibayar Azmeer dan Julia untuk tahun taksiran 2022.]*

**[Total *[Jumlah]* 25m]**

**- END OF QUESTIONS *[SOALAN TAMAT]* -**

-10-  
DDWP 2513  
APPENDIX

**TAX RATES AND ALLOWANCES**

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

**Income tax rates**

<b>Chargeable Income</b>	<b>Calculations [RM]</b>	<b>Rate %</b>	<b>Tax[RM]</b>
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): <ul style="list-style-type: none"> <li>i. Other than a degree at masters or doctorate level – Course of study in law, accounting, islamic financing, tehcnical, vocational, industrial, scientific or technology</li> <li>ii. Degree at masters or doctorate level – Any course of study</li> <li>iii. Course of study undertaken for the purpose of upskilling or self-enhancement (<b>Restricted to RM2,000</b>)</li> </ul>	7,000 (Restricted)
6	Medical expenses on: <ul style="list-style-type: none"> <li>i. Serious diseases for self, spouse or child</li> <li>ii. Fertility treatment for self or spouse</li> <li>iii. Vaccination for self, spouse and child (<b>Restricted to RM1,000</b>)</li> </ul>	8,000 (Restricted)
7	Expenses ( <b>Restricted to RM1,000</b> ) on: <ul style="list-style-type: none"> <li>i. Complete medical examination for self, spouse or child</li> <li>ii. COVID-19 detection test including purchase of self-detection test kit for self, spouse or child</li> <li>iii. Mental health examination or consultation for self, spouse or child</li> </ul>	
8	Lifestyle – Expenses for the use / benefit of self, spouse or child in respect of: <ul style="list-style-type: none"> <li>i. Purchase or subscription of books / journals / magazines / newspapers / other similar publications (Not banned reading materials)</li> <li>ii. Purchase of personal computer, smartphone or tablet (Not for business use)</li> <li>iii. Purchase of sports equipment for sports activity defined under the Sports Development Act 1997 and</li> </ul>	2,500 (Restricted)

	<p>iv. payment of gym membership Payment of monthly bill for internet subscription (Under own name)</p>	
9a	<p>Lifestyle – Additional relief for the use / benefit of self, spouse or child in respect of:</p> <ul style="list-style-type: none"> <li>i. Purchase of sports equipment for any sports activity as defined under the Sports Development Act 1997</li> <li>ii. Payment of rental or entrance fee to any sports facility</li> <li>iii. Payment of registration fee for any sports competition where the organizer is approved and licensed by the Commissioner of Sports under the Sports Development Act 1997</li> </ul>	500 (Restricted)
9b	Lifestyle – Purchase of personal computer, smartphone or tablet for own use / benefit or for spouse or child and not for business use	2,500 (Restricted)
10	Purchase of breastfeeding equipment for own use for a child aged 2 years and below (Deduction allowed <b>once in every TWO (2)</b> years of assessment)	1,000 (Restricted)
11	Child care fees to a registered child care centre / kindergarten for a child aged 6 years and below	3,000 (Restricted)
12	Net deposit in Skim Simpanan Pendidikan Nasional (Net deposit is the total deposit in 2022 <b>MINUS</b> total withdrawal in 2022)	8,000 (Restricted)
13	Husband / wife / payment of alimony to former wife	4,000 (Restricted)
14	Disabled husband / wife	5,000
15a	Each unmarried child and under the age of 18 years old	2,000
15b	Each unmarried child of 18 years and above who is receiving full-time education ("A-Level", certificate, matriculation or preparatory courses).	2,000
15b	<p>Each unmarried child of 18 years and above that:</p> <ul style="list-style-type: none"> <li>i. receiving further education in Malaysia in respect of an award of diploma or higher (excluding matriculation/ preparatory courses).</li> <li>ii. receiving further education outside Malaysia in respect of an award of degree or its equivalent (including Master or Doctorate).</li> <li>iii. the instruction and educational establishment shall be approved by the relevant government authority.</li> </ul>	8,000

	Disabled child	6,000
15c	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	8,000
16	<p>Life insurance and EPF</p> <p>i. Pensionable public servant category who do not contribute to EPF or any approved scheme</p> <ul style="list-style-type: none"> <li>o Life insurance premium</li> </ul> <p style="text-align: center;"><b>OR</b></p> <p>ii. <b>OTHER</b> than 16(i) category</p> <ul style="list-style-type: none"> <li>o Life insurance premium (<b>Restricted to RM3,000</b>)</li> <li>o Contribution to EPF / approved scheme (<b>Restricted to RM4,000</b>)</li> </ul>	7,000 (Restricted)
17	Deferred Annuity and Private Retirement Scheme (PRS)	3,000 (Restricted)
18	Education and medical insurance	3,000 (Restricted)
19	Contribution to the Social Security Organization (SOCSO)	350 (Restricted)
20	<p>Domestic tourism expenses on:</p> <p>i. Payment of accommodation at the premises registered (<a href="#">Click here</a>) with the Commissioner of Tourism under the Tourism Industry Act 1992</p> <p>ii. Payment of entrance fee to a tourist attraction</p> <p>iii. Purchase of domestic tour package through a licensed travel agent registered with the Commissioner of Tourism under the Tourism Industry Act 1992</p>	1,000 (Restricted)
21	Expenses on charging facilities for Electric Vehicle (Not for business use)	2,500 (Restricted)

-14-  
DDWP 2513  
**Value of benefits in kind**  
**Car and fuel scale**

<b>Cost of Motorcar [New] RM</b>	<b>Annual Prescribed Benefit of Motorcar RM</b>	<b>Annual Prescribed Benefit of Petrol RM</b>
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