



**UTM**  
UNIVERSITI TEKNOLOGI MALAYSIA

Sekolah Pendidikan  
Profesional dan  
Pendidikan  
Berterusan  
(SPACE)

**FINAL EXAMINATION / PEPERIKSAAN AKHIR  
SEMESTER II – SESSION 2022 / 2023  
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 : JUNE / JULY 2023  
TARIKH JUN / JULAI 2023

INSTRUCTION :  
ARAHAN

ANSWER **ALL** QUESTIONS IN THE ANSWER BOOKLET(S) PROVIDED.

JAWAB **SEMUA** SOALAN DI DALAM BUKU JAWAPAN YANG DISEDIAKAN.

(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 diantara pelepasan cukai 2021 dan pelepasan cukai 2022.] [10m]
- b) Mr. Tommy Jacques a Frenchman, works as a senior engineer with Sydney Transport Monorail, Australia. The company was awarded a monorail construction project located in Malaysia. His periods of stay in Malaysia were as follows: [Encik Tommy Jacques seorang warga Perancis, bekerja sebagai jurutera kanan dengan Sydney Transport Monorail, Australia. Syarikat itu telah dianugerahkan projek pembinaan monorel yang terletak di Malaysia. Tempoh beliau tinggal di Malaysia adalah seperti berikut:]

Year [Tahun]	Periods of stay in Malaysia [Tempoh tinggal di Malaysia]	Remarks [Kenyataan]
2018	01/02/2018 - 30/07/2018 01/10/2018 - 15/12/2018	Note 1: He went to Germany to attend a short-term training related to his project in Malaysia from 16/12/2018 until 14/01/2019. [Nota 1: Beliau ke Jerman untuk menghadiri latihan jangka pendek berkaitan projeknya di Malaysia dari 16/12/2018 sehingga 14/01/2019.]
2019	15/01/2019 - 31/05/2019 01/07/2019 - 24/12/2019	Note 2: He went to Hong Kong with family to visit friends from 25/12/2019 until 05/01/2020. [Nota2: Beliau ke Hong Kong bersama keluarga melawat rakan-rakan dari 25/12/2019 sehingga 05/01/2020.]
2020	06/01/2020 - 31/01/2020 01/06/2020 - 30/06/2020 01/08/2020 - 30/09/2020	Note 3: He went to the United Kingdom accompanying his wife who was undergoing special health treatment from 01/07/2020 until 31/07/2020. [Nota 3: Beliau ke United Kingdom menemani isterinya yang sedang menjalani rawatan kesihatan khas bermula 01/07/2020 sehingga 31/07/2020.]
2021		Not in Malaysia. [Bukan di Malaysia.]
2022	15/01/2022 - 30/06/2022	Left Malaysia permanently on 30/06/2022. [Meninggalkan Malaysia secara kekal pada 30/06/2022.]

Required: [Dikehendaki]

Determine the tax residence status of Mr. Tommy Jacques for the years of assessments 2018 until 2022. Provide the relevant sections and reasons to support your answer. [Tentukan status pemastautin cukai En. Tommy Jacques untuk tahun taksiran 2018 hingga 2022. Berikan seksyen dan sebab yang berkaitan untuk menyokong jawapan anda.]

[15m]

[Total [Jumlah] 25m]

**QUESTION 2 [SOALAN 2]**

Damira, 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 2022 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: *[Damira, pembayar cukai pemastautin di Malaysia, telah bekerja dengan Elite Architect Sdn Bhd sebagai arkitek junior sejak 1 Februari 2015. Dia telah diberhentikan pada 31 Mac 2022 dari Elite Architect Sdn Bhd. Atas pemberhentiannya, dia mendapat pampasan kerana kehilangan pekerjaan RM35,000 dan gratuiti RM24,000. Dia juga membuat pengeluaran sekaligus dari dana yang tidak diluluskan yang ditubuhkan oleh majikannya seperti berikut:]*

	RM
• Interest earned <i>[Faedah diperolehi]</i>	3,000

The details of her remuneration from Elite Architect Sdn Bhd are as follows: *[Perincian imbuhan 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, Damira 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, Damira memulakan pekerjaan dengan FF Architect sebagai arkitek kanandan 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:]*

- In May 2022, Damira was provided with 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, Damira 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.]*
- On 1 June 2022, Damira 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, Damira diberikan sebuah banglo berperabot lengkap. Sewa banglo yang tanpa perabot adalah RM1,500 sebulan. Nilai perabot adalah RM500 sebulan.]*
- Damira 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. *[Damira juga diberi pembantu rumah dan tukang kebun mulai 1 Jun 2022. Gaji bulanan masing-masing RM1,200 dan RM600 dibayar oleh syarikat.]*
- On 1 October 2022, Damira was provided with a car [including fuel] which was purchased in 2016 for RM188,000. *[Pada 1 Oktober 2022, Damira dibekalkan dengan sebuah kereta [termasuk bahan bakar] yang dibeli pada tahun 2016 dengan harga RM188,000.]*
- The company paid for Damira's dental treatment of RM700. *[Syarikat telah membayar rawatan pergigian Damira sebanyak RM700.]*
- In December 2022, Damira 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 2022, Damira dan suaminya pergi bercuti di Sarawak. Tambang penerbangan sebanyak RM1,200 dibayar oleh syarikat. Sebagai tambahan, dia diberi RM1,000 sebagai elaun makan.]*

**Required: [Dikehendaki]**

Calculate the statutory employment income of Damira for the year of assessment 2022. *[Hitung pendapatan penggajian berkanun Damira 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 memerlukan pelarasan dalam pengiraan.]*

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

**QUESTION 3 [SOALAN 3]**

Nega Sdn Bhd [NSB] was incorporated on 1 January 2008 and closes its accounts on 31 December every year. The following assets were acquired by NSB: *[Nega Sdn Bhd [NSB] diperbadankan pada 1 Januari 2008 dan menutup akaunnya pada 31 Disember setiap tahun. Aset berikut telah diperolehi oleh NSB:]*

i. Heavy Machinery *[Jentera Berat]*

On 23 January 2019, 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 2019, 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 2019, a machine costing RM95,000 was bought on cash basis. The cost of preparing site was RM5,000. *[Pada 25 Januari 2019, 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 2021 for the use by the the company at a cost of RM280,000. *[Sebuah lori telah dibeli di bawah 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 <i>[Ansuran tanpa faedah]</i>	RM 3,800 per month <i>[RM 3,800 sebulan]</i>

**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 imbalan atau elaun imbalan [jika ada] bagi aset-aset di atas untuk tahun taksiran 2022.]*

**QUESTION 4 [SOALAN 4]**

Salleh retired from Bukit Terbilang Sdn Bhd at the age of 48 on 30 November 2022 and upon his retirement, he also received gratuity of RM310,000. His salary before EPF deduction for the period from 1 January 2022 to 30 November 2022 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 2022 dan selepas bersara, beliau turut menerima ganjaran RM310,000. Gaji beliau sebelum potongan KWSP bagi tempoh 1 Januari 2022 hingga 30 November 2022 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 2022 was RM90,000. For Year Assessment 2022, 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 terlaras perniagaan bagi tempoh berakhir 31 Disember 2022 ialah RM90,000. Untuk Tahun Taksiran 2022, 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 2022 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 2022 ditunjukkan di bawah:]*

- Salary of RM9,500 per month (before 11% EPF deduction). *[Gaji RM9,500 sebulan (sebelum potongan 11% KWSP)]*
- Bonus received in November 2022 amounted to RM18,000 (before 11% EPF deduction). *[Bonus yang diterima pada November 2022 berjumlah RM18,000 (sebelum potongan 11% KWSP).]*
- Entertainment allowance of RM600 per month. *[Elaun keraian RM600 sebulan.]*
- In August 2022, Salimah received a dividend from Telekom Malaysia "single tier" amounted to RM15,000. *[Pada Ogos 2022, 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 2022 at a cost of RM200 per day for 30 days. *[Penginapan hotel telah disediakan oleh majikannya untuk bulan Januari 2022 dengan kos RM200 sehari selama 30 hari.]*
- vii. From February 2022 onwards, the company provides a fully furnished house with a monthly rental of RM1,500 and fully paid by the company. *[Mulai Februari 2022 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 2022. 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 2022. 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 [jazah 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, Rōzlina (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 2022 amounting to RM13,500 for her daughter, Rozlina. *[Salleh telah membuat deposit ke dalam akaun SSPN sepanjang tahun 2022 berjumlah RM13,500 untuk anak perempuannya, Rozlina.]*
- iv. Salleh and Salimah spent RM2,600 and RM2,800 respectively on books and magazines. *[Salleh dan Salimah membelanjakan RM2,600 dan RM2,800 masing-masing untuk membeli buku dan majalah.]*
- 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 2022, Salimah received RM14,000 as royalty on translation of an engineering book at the request of Ministry of Education. *[Pada Ogos 2022, Salimah menerima RM14,000 sebagai hasil royalti 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 2022.  
*[Kira cukai pendapatan yang perlu dibayar oleh Salleh dan Salimah bagi tahun taksiran 2022.]*

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

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

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
5,001 - 20,000	On the First 5,000 Next 15,000	1	0 150
20,001 - 35,000	On the First 20,000 Next 15,000	3	150 450
35,001 - 50,000	On the First 35,000 Next 15,000	8	600 1,200
50,001 - 70,000	On the First 50,000 Next 20,000	13	1,800 2,600
70,001 - 100,000	On the First 70,000 Next 30,000	21	4,400 6,300
100,001 - 250,000	On the First 100,000 Next 150,000	24	10,700 36,000
250,001 - 400,000	On the First 250,000 Next 150,000	24.5	46,700 36,750
400,001 - 600,000	On the First 400,000 Next 200,000	25	83,450 50,000
600,001 - 1,000,000	On the First 600,000 Next 400,000	26	133,450 104,000
1,000,001 - 2,000,000	On the First 1,000,000 Next 1,000,000	28	237,450 280,000
Exceeding 2,000,000	On the First 2,000,000 Next ringgit	30	517,450 .....

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, tehcnical, vocational, industrial, scientific or technology ii. Degree at masters or doctorate level – Any course of study iii. Course of study undertaken for the purpose of upskilling or self-enhancement ( <b>Restricted to RM2,000</b> )	7,000 (Restricted)
6	Medical expenses on:  i. Serious diseases for self, spouse or child ii. Fertility treatment for self or spouse iii. Vaccination for self, spouse and child ( <b>Restricted to RM1,000</b> )	8,000 (Restricted)
7	Expenses ( <b>Restricted to RM1,000</b> ) on:  i. Complete medical examination for self, spouse or child ii. COVID-19 detection test including purchase of self-detection test kit for self, spouse or child iii. Mental health examination or consultation for self, spouse or child	
8	Lifestyle – Expenses for the use / benefit of self, spouse or child in respect of:  i. Purchase or subscription of books / journals / magazines / newspapers / other similar publications (Not banned reading materials) ii. Purchase of personal computer, smartphone or tablet (Not for business use)	2,500 (Restricted)

	<ul style="list-style-type: none"> <li>iii. Purchase of sports equipment for sports activity defined under the Sports Development Act 1997 and payment of gym membership</li> <li>iv. Payment of monthly bill for internet subscription (Under own name)</li> </ul>	
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> </ul>	8,000

	iii. the instruction and educational establishment shall be approved by the relevant government authority.	
	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> <ul style="list-style-type: none"> <li>i. Pensionable public servant category who do not contribute to EPF or any approved scheme <ul style="list-style-type: none"> <li>o Life insurance premium</li> </ul> </li> </ul> <p style="text-align: center;"><b>OR</b></p> <ul style="list-style-type: none"> <li>ii. <b>OTHER</b> than 16(i) category <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> </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 (SOCISO)	350 (Restricted)
20	<p>Domestic tourism expenses on:</p> <ul style="list-style-type: none"> <li>i. Payment of accommodation at the premises registered (<a href="#">Click here</a>) with the Commissioner of Tourism under the Tourism Industry Act 1992</li> <li>ii. Payment of entrance fee to a tourist attraction</li> <li>iii. Purchase of domestic tour package through a licensed travel agent registered with the Commissioner of Tourism under the Tourism Industry Act 1992</li> </ul>	1,000 (Restricted)
21	Expenses on charging facilities for Electric Vehicle (Not for business use)	2,500 (Restricted)

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DDWP 2513  
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

**Mukasurat ini sengaja dibiarkan kosong**

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