



UTM
UNIVERSITI TEKNOLOGI MALAYSIA

School of
Professional and
Continuing
Education
(SPACE)

**FINAL EXAMINATION / PEPERIKSAAN AKHIR
SEMESTER II – 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 : MAY / JUNE 2024
TARIKH MEI / JUN 2024

INSTRUCTION : Answer **ALL** questions and write your answers on the answer sheet.
ARAHAN : 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	:
STUDENT'S SECTION SEKSYEN	:
LECTURER'S NAME NAMA PENSYARAH	:

This examination paper consists of **16** pages including the cover
Kertas soalan ini mengandungi **16** muka surat termasuk kulit hadapan



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) Form EA or EC (C.P.8A or C.P.8C) contains details of remuneration paid to each individual employee. Identify the due date for this form to be provided to employees and **TWO (2)** items that should be included in the form.

(Borang EA atau EC (C.P.8A atau C.P.8C) mengandungi butiran imbuhan yang dibayar kepada setiap pekerja individu. Kenal pasti tarikh akhir untuk borang ini diberikan kepada pekerja dan DUA (2) item yang perlu disertakan bersama borang ini.) (10m)

- b) Mr Stapa arrived 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 sepanjang 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 Year Assessment (YA) 2020 to YA 2022, explaining the relevant provisions of the Income Tax Act (ITA) 1967 to support the answer.

(Tentukan status pemastautin cukai Encik Stapa untuk Tahun Taksiran (TT) 2020 hingga TT 2022, dengan menjelaskan peruntukan Akta Cukai Pendapatan (ACP) 1967 yang berkaitan untuk menyokong jawapan tersebut.) (15m)

(Total (Jumlah) 25m)

QUESTION 2 (SOALAN 2)

Madam Alia is a financial analyst with Nation Financial Services Bhd since June 2015, was terminated from her employments on 31 October 2023. Upon her termination, she received RM150,000 as compensation for loss of employment and a gratuity of RM200,000. She withdrew RM160,000 from an unapproved fund whereby 70% of the fund was contributed by Nation Financial Services.

(Puan Alia adalah penganalisis kewangan dengan Nation Financial Services Bhd sejak Jun 2015, diberhentikan dari pekerjaannya di 31 Oktober 2023. Setelah diberhentikan, dia menerima RM150,000 sebagai pampasan kehilangan pekerjaan dan ganjaran sebanyak RM200,000. Dia mengeluarkan RM160,000 dari dana yang tidak diluluskan di mana 70% dana disumbangkan oleh Nation Financial Services.)

Her remuneration and benefits received until 31 October 2023 are as follows.

(Imbuan dan faedahnya yang diterima sehingga 31 Oktober 2023 adalah seperti berikut.)

- i. Monthly salary of RM9,480 after deducting EPF at the rate of 11% and RM1,200 under the Monthly Tax Deduction (MTD) system. Bonus equivalent to one month salary was received on 31 August 2023.

(Gaji bulanan RM9,480 setelah ditolak KWSP pada kadar 11% dan RM1,200 di bawah sistem Potongan Cukai Bulanan (PCB). Bonus bersamaan dengan gaji sebulan diterima pada 31 Ogos 2023.)

- ii. Entertainment allowances RM1,500 per month. She spent one third (1/3) of the amount to entertain clients.

(Elaun keraian RM1,500 sebulan. Dia membelanjakan satu pertiga (1/3) dari jumlah itu untuk meraikan pelanggan.)

- iii. Travelling allowance of RM800 per month.

(Elaun perjalanan RM800 sebulan.)

- iv. On 23 March 2023, the company offered Madam Alia the option to buy 5,000 units of company's shares at RM3.00 when the market value was RM5.00 per share. She purchased the 5,000 units of shares on 17 May 2023 when the market value was RM7.00 per share.

(Pada 23 Mac 2023, syarikat menawarkan opsyen kepada Puan Alia untuk membeli 5,000 unit saham syarikat pada harga RM3.00 ketika nilai pasaran adalah RM5.00

sesaham. Dia membeli 5,000 unit saham tersebut pada 17 Mei 2023 ketika nilai pasaran RM7.00 sesaham.)

- v. As part of appointment benefits, the company provided her with a phone costing RM2,800.
(Sebagai sebahagian daripada faedah pelantikan, syarikat itu memberikannya telefon berharga RM2,800.)
- vi. On 1 June 2023, she went to Japan for a vacation. For that purpose, she was paid RM6,000 for leave passage. During her stay in Japan, she stayed in a hotel where all the following expenses were reimbursed by the company:
(Pada 1 Jun 2023, dia pergi ke Jepun untuk bercuti. Untuk tujuan itu, dia dibayar RM6,000 sebagai bayaran percutian. Selama penginapannya di Jepun, dia menginap di sebuah hotel di mana semua perbelanjaan berikut dibayar balik oleh syarikat:)
- Hotel room rate RM5,500
(Harga bilik hotel RM5,500)
 - Food at the hotel RM3,700
(Makanan di hotel RM3,700)
- vii. She was provided with a fully furnished condominium in Damansara until 31 October 2023. The company paid a monthly rental of RM4,000 which includes RM1,500 in respect of furniture and fittings.
(Dia diberikan kondominium berperabot lengkap di Damansara sehingga 31 Oktober 2023. Syarikat ini membayar sewa bulanan sebanyak RM4,000 yang merangkumi RM1,500 untuk perabot dan kelengkapan)
- viii. She was provided with a Mazda car costing RM150,000 together with a driver. She started using the car since 1 June 2019.
(Dia dibekalkan dengan kereta Mazda berharga RM150,000 bersama seorang pemandu. Dia mula menggunakan kereta itu sejak 1 Jun 2019.)
- ix. Madam Alia incurred the following expenses in 2023 and company pay back for these expenses:
(Puan Alia menanggung perbelanjaan pada tahun 2023 dan syarikat membayar semula perbelanjaan tersebut:)
- RM4,000 for entertaining clients

(RM4,000 untuk keraian pelanggan)

- RM7,000 on petrol and toll charges for travelling between her house and office
(RM7,000 untuk petrol dan tol untuk perjalanan antara rumah dan pejabatnya)
- RM15,000 on travelling to visit client's office.
(RM15,000 untuk perjalanan mengunjungi pejabat pelanggan)

Required: (Dikehendaki):

Calculate statutory employment income of Madam Alia for the year assessment 2023.

(Hitung pendapatan penggajian berkanun Puan Alia untuk tahun taksiran 2023.)

(Total (Jumlah) 25m)

QUESTION 3 (SOALAN 3)

Cik Maisarah is the owner of Chomel Trading in Masjid Tanah, Melaka. The business closes its account annually at 31 December. She seeks advice from you as her tax agent on the computation of capital allowances for the assets used in her business as follows:

(Cik Maisarah merupakan pemilik Chomel Trading di Masjid Tanah, Melaka. Perniagaan menutup akaunnya setiap tahun pada 31 Disember. Dia mendapatkan nasihat daripada anda sebagai ejen cukainya tentang pengiraan elaun modal untuk aset yang digunakan dalam perniagaannya seperti berikut:)

Machinery (Mesin)

The business acquired imported machinery on 1 September 2020 costing RM100,000 from Japan. In addition, the business incurred RM15,000 installation cost for the machinery.

(Perniagaan membeli jentera import pada 1 September 2020 berharga RM100,000 dari Jepun. Di samping itu, perniagaan itu menanggung kos pemasangan sebanyak RM15,000 untuk jentera tersebut.)

Vehicle Toyota Hilux (Kenderaan Toyota Hilux)

On November 2019, a new vehicle Toyota Hilux which was licensed for commercial transportation was acquired on hire purchase terms. The relevant information was as follows:

(Pada November 2019, kenderaan Toyota Hilux yang dilesenkan untuk pengangkutan komersil telah diperolehi dengan secara sewa beli. Maklumat yang berkaitan adalah seperti berikut:)

Cost (Kos)	: RM105,000
Deposit (Deposit)	: RM45,000 paid on 1 October 2019 (RM45,000 dibayar pada 1 October 2019)
Monthly Installment (Ansuran Bulanan)	: RM2,125 commenced on 30 November 2019 (RM2,125 bermula pada 30 November 2019)
Total Installments (Jumlah Ansuran)	: 48 months (bulan)

On 15 November 2023, the Toyota Hilux was sold for RM65,000.

(Pada 15 November 2023, Toyota Hilux dijual pada harga RM65,000.)

Office Equipment (Peralatan pejabat)

An office equipment costing RM25,000 was bought into business use on 15 March 2021. This asset was previously used in Cik Maisarah's partnership business in Singapore. The carrying

and RM18,000 respectively.

(Peralatan pejabat berharga RM25,000 telah dibeli untuk kegunaan perniagaan pada 15 Mac 2021. Aset ini sebelum ini digunakan dalam perniagaan perkongsian Cik Maisarah di Singapura. Jumlah bawaan dan nilai pasaran peralatan pejabat pada tarikh pemindahan adalah masing-masing RM10,000 dan RM18,000.)

Required: (Dikehendaki):

Compute the capital allowances, balancing charges or balancing allowances (if any) for the above assets for year of assessment 2023.

(Kirakan elaun modal, caj imbangan atau elaun imbangan (jika ada) bagi asset di atas untuk tahun taksiran 2023.)

(Total (Jumlah) 25m)

QUESTION 4 (SOALAN 4)

Mr. Lee is a tax resident in Malaysia and works as the Director of Corporate Communication at Petros Berhad. He has been employed by the company since 1 January 2001, receiving a monthly salary of RM12,000 and a yearly bonus of RM24,000 for the calendar year 2023. Two thirds of the bonus was paid in December 2023 and the balance will be paid in January 2024.
(Encik Lee ialah pemastautin cukai di Malaysia dan bekerja sebagai Pengarah Komunikasi Korporat di Petros Berhad. Beliau telah bekerja di syarikat itu sejak 1 Januari 2001, menerima gaji bulanan RM12,000 dan bonus tahunan RM24,000 untuk tahun kalendar 2023. Dua pertiga daripada bonus itu dibayar pada Disember 2023 dan bakinya akan dibayar pada Januari 2024.)

Petros Berhad has operated an unapproved retirement scheme and on 30 September 2023, the scheme was wound up. Mr. Lee thus received RM120,000 of which RM45,000 represented his cumulative contributions.

(Petros Berhad telah mengendalikan skim persaraan yang tidak diluluskan dan pada 30 September 2023, skim tersebut telah ditutup. Oleh itu, Encik Lee menerima RM120,000 di mana RM45,000 mewakili sumbangan terkumpul beliau.)

Mr. Lee also derived the following income for the year ended 2023:

(Encik Lee juga memperoleh pendapatan berikut untuk tahun berakhir 2023:)

Interest on bonds issued by the Government <i>(Faedah ke atas bon yang dikeluarkan oleh Kerajaan)</i>	RM1,500
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Annuity from his late father's estate issued by non-Malaysian company (<i>Anuiti daripada harta peninggalan arwah bapanya yang dikeluarkan oleh bukan warganegara Malaysia Syarikat</i>)	RM7,500
Dividend (Malaysia) (<i>Dividen (Malaysia)</i>)	RM15,000

Mr. Lee acquired an apartment in Kota Damansara in February 2023 for RM450,000 and rented out the property from 1 June 2023 with a monthly rental of RM2,400. The statement of rental and expenditure as at 31 December 2023 is as follows:

(Encik Lee memperoleh sebuah apartmen di Kota Damansara pada Februari 2023 dengan harga RM450,000 dan menyewakan hartanah itu mulai 1 Jun 2023 dengan sewa bulanan RM2,400. Penyata sewa dan perbelanjaan pada 31 Disember 2023 adalah seperti berikut:)

Rental received for June – December 2023 (<i>Sewaan diterima untuk Jun – Disember 2023</i>)	RM16,800
Rental received for January 2024 – March 2024 (<i>Sewaan diterima untuk Januari 2024 – Mac 2024</i>)	RM7,200
Deposit received for utilities (refundable) (<i>Deposit diterima untuk utiliti (boleh dikembalikan)</i>)	RM2,000
Assessment per annum (<i>Penilaian setahun</i>)	RM1,440
Repair on 15 May 2023 (<i>Pembaikan pada 15 Mei 2023</i>)	RM800
Interest on loan per annum (<i>Faedah atas pinjaman setahun</i>)	RM32,400

Mr. Lee became a muslim in August 1996 and married to Puan Hani Sakinah in December 1996. Puan Hani Sakinah is a part time tutor at Pusat Tuisyen Bijak. She received a RM2,000 salary per month. At the same time, she also operates a restaurant named "Eeboo Cafe". She furnished the following details for the year 2023.

(Encik Lee menjadi muslim pada Ogos 1996 dan berkahwin dengan Puan Hani Sakinah pada Disember 1996. Puan Hani Sakinah ialah tutor sambilan di Pusat Tuisyen Bijak. Dia menerima gaji RM2,000 sebulan. Pada masa yang sama, dia juga mengendalikan sebuah restoran bernama "Eeboo Cafe". Dia memberikan butiran berikut untuk tahun 2023.)

Adjusted income (<i>Pendapatan yang diselaraskan</i>)	RM35,600
Capital allowance (<i>Elaun modal</i>)	RM4,700
Adjusted loss brought forward from prior year (<i>Kerugian terlaras dibawa ke hadapan dari tahun sebelumnya</i>)	RM11,500

Mr. Lee and Puan Hani Sakinah have three children of their own. Below is the information of their children:

(Encik Lee dan Puan Hani Sakinah mempunyai tiga orang anak sendiri. Berikut adalah maklumat anak-anak mereka:)

- i. Sumayyah, aged 24 years old (widow), studied full time at a university in Australia. Mr. Lee spent RM40,500 on her expenditure in 2023.

(Sumayyah, berumur 24 tahun (balu), belajar sepenuh masa di sebuah universiti di Australia. Encik Lee membelanjakan RM40,500 untuk perbelanjaannya pada tahun 2023.)

- ii. Umar Al Khattab aged 20 years old, physically disabled and enrolled in an accountancy program in Universiti Sains Malaysia.

(Umar Al Khattab, berumur 20 tahun, cacat fizikal dan mendaftar dalam program perakaunan di Universiti Sains Malaysia.)

- iii. Aiysha Solehah, 4 years old.

(Aiysha Solehah, 4 years old.)

Mr. Lee had elected to claim all the child reliefs. Puan Hani Sakinah spends RM600 per month for her youngest daughter, Aiysha Solehah's kindergarten.

(Encik Lee telah memilih untuk menuntut semua pelepasan kanak-kanak. Puan Hani Sakinah membelanjakan RM600 sebulan untuk tadika anak bongsunya, Aiysha Solehah.)

Additional information: *(Maklumat Tambahan)*

- i. During the year, Puan Hani Sakinah spent RM800 for a full medical examination expense. The examination revealed that she is suffering from cancer. As a result, she spent an additional RM5,800 in 2023 for medical treatment at KTS Medical Centre.

(Pada tahun tersebut, Puan Hani Sakinah membelanjakan RM800 untuk perbelanjaan penuh pemeriksaan perubatan. Pemeriksaan mendapati dia menghidap kanser. Hasilnya, dia membelanjakan tambahan RM5,800 pada 2023 untuk rawatan perubatan di Pusat Perubatan KTS)

- ii. Mr. Lee spent RM900 per year for his sports equipment and gym membership. Besides that, he also spent monthly bills on internet subscription of RM200 per month from November 2020.

(Encik Lee membelanjakan RM900 setahun untuk peralatan sukan dan keahlian gimnya. Selain itu, beliau juga membelanjakan bil bulanan untuk langganan internet sebanyak RM200 sebulan mulai November 2020.)

- iii. Puan Hani Sakinah spent RM8,275 and RM3,725 for her own biological father and mother-in-law medical bills respectively with receipts.
(Puan Hani Sakinah membelanjakan RM8,275 dan RM3,725 untuk bil perubatan bapa kandung dan ibu mertuanya masing-masing berserta resit.)
- iv. A life insurance policy was taken out under Mr. Lee 's name and a premium of RM5,500 should be payable in 2023. However, he paid only RM3,500 in 2023. Puan Hani Sakinah incurred RM3,400 on education insurance policy for the children.
(Polisi insurans hayat telah dikeluarkan di bawah nama Encik Lee dan premium RM5,500 perlu dibayar pada tahun 2023. Bagaimanapun, beliau hanya membayar RM3,500 pada tahun 2023. Puan Hani Sakinah menanggung RM3,400 untuk insurans pendidikan dasar untuk kanak-kanak.)
- v. For the year 2023, Mr. Lee donated 10 units of computers to Rumah Anak Yatim Baitul Sakinah, valued RM15,000 and cash amounted to RM7,500.
(Bagi tahun 2023, Encik Lee menyumbangkan 10 unit komputer kepada Rumah Anak Yatim Baitul Sakinah, bernilai RM15,000 dan wang tunai berjumlah RM7,500.)
- vi. Mr. Lee and Puan Hani Sakinah contributed 11% of their salary per month to the Employees Provident Fund (approved).
(Encik Lee dan Puan Hani Sakinah menyumbang 11% daripada gaji mereka sebulan kepada Kumpulan Wang Simpanan Pekerja (diluluskan).)
- vii. Mr. Lee and Puan Hani Sakinah paid zakat to Majlis Agama Islam Terengganu amounted to RM4,400 and RM2,600 respectively.
(Encik Lee dan Puan Hani Sakinah membayar zakat kepada Majlis Agama Islam Terengganu masing-masing berjumlah RM4,400 dan RM2,600.)
- viii. Mr. Lee and Puan Hani Sakinah are Malaysian tax residents for the year of assessment 2023.
(Encik Lee dan Puan Hani Sakinah adalah pemastautin cukai Malaysia bagi tahun taksiran 2023.)

Required: (Dikehendaki:)

- a. Compute the income tax payable by Mr. Lee and his wife for the year of assessment 2023.
(Kira cukai pendapatan yang perlu dibayar oleh Encik Lee dan isterinya untuk tahun taksiran 2023.) (22 m)
- b. An amount up to RM500 is eligible for tax relief under Section 46(1)(u) which related to sport related activities. Briefly explain the expenses that qualify to claim under this section.

(Jumlah sehingga RM500 layak mendapat pelepasan cukai di bawah Seksyen 46(1)(u) yang berkaitan dengan aktiviti berkaitan sukan. Terangkan secara ringkas perbelanjaan yang layak untuk menuntut di bawah seksyen ini.) (3 marks)

(Total: 25 marks)

(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
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 ii. Course of study undertaken for the purpose of upskilling or self-enhancement (Restricted to RM2,000)	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 (Restricted to RM1,000)	10,000 (Restricted)
7	Expenses (Restricted to RM1,000) 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	Expenses (Restricted to RM4,000) for child aged 18 and below: i. Assessment of intellectual disability diagnosis ii. Early intervention programme / intellectual disability rehabilitation treatment	
9	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) iii. Purchase of sports equipment for sports activity defined under the Sports Development Act 1997 and payment of gym membership iv. Payment of monthly bill for internet subscription (Under own name)	2,500 (Restricted)
10	Lifestyle – Additional relief for the use / benefit of self, spouse or child in respect of: i. Purchase of sports equipment for any sports activity as defined under the Sports Development Act 1997 ii. Payment of rental or entrance fee to any sports facility 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	500 (Restricted)
11	Purchase of breastfeeding equipment for own use for a child aged 2 years and below (Deduction allowed once in every TWO (2) years of assessment)	1,000 (Restricted)
12	Childcare fees to a registered child care centre / kindergarten for a child aged 6 years and below	3,000 (Restricted)

13	Net deposit in Skim Simpanan Pendidikan Nasional (Net deposit is the total deposit in 2023 MINUS total withdrawal in 2023)	8,000 (Restricted)
14	Husband / wife / payment of alimony to former wife	4,000 (Restricted)
15	Disabled husband / wife	5,000
16a	Each unmarried child and under the age of 18 years old	2,000
16b	Each unmarried child of 18 years and above who is receiving full-time education ("A-Level", certificate, matriculation or preparatory courses).	2,000
	Each unmarried child of 18 years and above that: i.receiving further education in Malaysia in respect of an award of diploma or higher (excluding matriculation/ preparatory courses). ii.receiving further education outside Malaysia in respect of an award of degree or its equivalent (including Master or Doctorate). iii.the instruction and educational establishment shall be approved by the relevant government authority.	8,000
16c	Disabled child	6,000
	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
17	Life insurance and EPF Civil servants' pension schemes, non-civil servants pension schemes and self-employed category: i.Mandatory contributions to approved schemes or voluntary contributions to EPF (excluding private retirement schemes) or contributions under any written law (Restricted to RM4,000) ii.Life insurance premium payments or family takaful contributions or additional voluntary contributions to EPF (Restricted to RM3,000)	7,000 (Restricted)
18	Deferred Annuity and Private Retirement Scheme (PRS)	3,000 (Restricted)
19	Education and medical insurance	3,000 (Restricted)
20	Contribution to the Social Security Organization (SOCSSO)	3,000 (Restricted)
21	Expenses on charging facilities for Electric Vehicle (Not for business use)	2,500 (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