

**RESIDENT WHO
CARRIES ON
BUSINESS**

**EXPLANATORY
NOTES**

B 2013

AMENDMENTS

Item	Subject	Pages
B20a	Special Relief	8
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F15b & F15c	Child Relief	14 & 15
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SELF ASSESSMENT SYSTEM

This Explanatory Notes is intended to assist you, who is **resident in Malaysia** in accordance with section 7 Income Tax Act (ITA) 1967 or deemed to be resident under subsection 7(1B), in completing the Form B for Year of Assessment 2013. Please read this with care so that the return form and declarations made therein for Year of Assessment 2013 are true and complete.

In the case of a married individual who elects for joint assessment and has total income to be aggregated and assessed in the name of his/her spouse, both the husband and wife are still required to fill out separate tax forms:

- (a) Form B (individual who carries on business); or
- (b) Form BT * (knowledge worker or expert worker approved by the Minister); or
- (c) Form BE (individual who does not carry on business)

* For further information, refer to P.U. (A) 344/2010 regarding knowledge workers and P.U. (A) 151/2012 on The Returning Expert Programme at LHDNM website.

All records, working sheets and documents need not be enclosed when submitting the Form B EXCEPT for the purpose of tax refund in which case you are required to submit:

- (i) Working Sheet HK-3 in respect of the claim for tax deduction pursuant to section 51 of the Finance Act 2007 (dividends);
- (ii) Working Sheet HK-6 pertaining to the claim for section 110 tax deduction (others); and
- (iii) Working Sheet HK-8/HK-9 (if relevant) relating to the tax deducted in the foreign country.

All records, documents and working sheets used in the computation must be kept for a period of seven (7) years after the end of the year in which the return form is furnished to the Director General of Inland Revenue, for future reference if required.

All items must be completed in **BLOCK LETTERS** within the boxes provided. Use **black** ink pen. Leave the box(es) blank if not applicable.

BASIC INFORMATION

1 - 4	Fill in relevant information only. For item "Income Tax No.", enter SG or OG followed by the income tax number in the boxes provided. Example: For Income Tax No. OG 10234567080 Income Tax No. SG 10234567080	
5	PASSPORT NO. REGISTERED WITH LHDNM	This refers to the last passport number filed with LHDNM prior to the current passport.
PART A		PARTICULARS OF INDIVIDUAL
A1	CITIZEN	Enter 'MY' if you are a citizen of Malaysia. If you are not a citizen of Malaysia, please use the relevant country code provided on page 20 of this Explanatory Notes or Appendix E of the Form B Guidebook.
A2	SEX	Enter '1' for male or '2' for female.
A3	STATUS AS AT 31-12-2013	Enter '1' for unmarried; '2' for married; '3' for divorcee / widow / widower or '4' for deceased.

A4	DATE OF MARRIAGE/ DIVORCE/DEMISE	Enter the date of marriage; or date of divorce/separation (in accordance with any law); or date of demise according to the sequence: day, month and year if it occurred in the current year.
A5	TYPE OF ASSESSMENT	Enter: (i) '1' if the wife elects for joint assessment to be raised in the name of the husband. She does not have to fill in items B17 to B29 and Part F of her Form B; or (ii) '2' if the husband elects for joint assessment to be raised in the name of his wife. He does not have to fill in items B17 to B29 and Part F of his Form B; or (iii) '3' if the individual and spouse elect for separate assessment; or (iv) '4' if the individual is married with a spouse who has no income / no source of income or has income which is tax exempt. (v) '5' if the individual is single / a divorcee / a widow / a widower / a deceased person. Note: Conditions on eligibility to elect for joint assessment: (i) the husband and the wife were living together in the basis year for a year of assessment and did not in that basis year cease to live together; (ii) the husband or the wife must have total income to be aggregated with the total income of the spouse; (iii) must be a Malaysian citizen if not resident in Malaysia; (iv) the aggregation can be made with one wife only.
A6	RECORD-KEEPING	This refers to the keeping of sufficient records as required under the provision of ITA 1967. Enter '1' for full compliance or '2' for non-compliance.
PART B		STATUTORY INCOME, TOTAL INCOME, TAX PAYABLE AND STATUS OF TAX
B1	BUSINESS	Gains or profits from carrying on a business, trade, vocation, profession and every manufacture, adventure or concern in the nature of trade are liable to tax. These include gross receipts from the sales of goods and services rendered such as by doctors or lawyers. Amount J5 from Working Sheet HK-1 / amount N from Working Sheet HK-1C / amount L from Working Sheet HK-1D
B2	PARTNERSHIP	Share of profit from carrying on a business, trade, vocation, profession and every manufacture, adventure or concern in the nature of trade is liable to tax. Amount E/G/J from Working Sheet HK-1B
B4	BUSINESS LOSSES BROUGHT FORWARD	These are business/partnership losses suffered in earlier years of assessment and brought forward to the current year to be set off against business/partnership income. Amount B from Working Sheet HK-1.3. If the amount in B4 exceeds amount in B3, enter the amount as per item B3.
B6	STATUTORY INCOME FROM EMPLOYMENT	
Salary, bonus, director's fee, commission and any perquisite [such as share option scheme (Public Ruling No. 4/2004), insurance premium/school and tuition fee paid by the employer] have to be declared. Entertainment and travelling expenditure incurred in the production of gross employment income and discharge of official duties are allowable deductions. Deduction of entertainment		

expenditure is restricted to the amount of entertainment allowance included as gross income from employment. However, reimbursements by the employer in respect of both types of expenditure are neither deductible nor liable to tax.

Amount N4 from Working Sheet HK-2.

Tax exempt allowances / perquisites / gifts / benefits received by employee from employer according to 2009 Budget announcement:

Reference: *Public Ruling No. 2/2013 (Perquisites From Employment); Public Ruling No. 3/2013 (Benefits-In-Kind); and Income Tax (Exemption) Order 2009 [P.U. (A) 152/2009]*

	TYPE OF ALLOWANCES / PERQUISITIES / GIFTS / BENEFIT	EXEMPTION LIMIT (PER YEAR)
(i)	Perquisite (whether in money or otherwise) provided to the employee pursuant to his employment in respect of:- (a) past achievement award; (b) service excellence award, innovation award or productivity award; or (c) long service award provided that the employee has exercised an employment for more than 10 years with the same employer. (Paragraph 25C Schedule 6 of ITA 1967)	Restricted to RM2,000
(ii)	Petrol card, petrol allowance, travelling allowance or toll payment or any of its combination for official duties . If the amount received exceeds RM6,000 a year, the employee can make a further deduction in respect of the amount spent for official duties. Records pertaining to the claim for official duties and the exempted amount must be kept for a period of 7 years for audit purpose.	Restricted to RM6,000
(iii)	Child care allowance in respect of children up to 12 years of age .	Restricted to RM2,400 per year
(iv)	Gift of fixed line telephone, mobile phone, pager or <i>Personal Digital Assistant</i> (PDA) registered in the name of the employee or employer including cost of registration and installation.	Limited to only <u>1 unit</u> for each category of assets
(v)	Monthly bills for subscription of broadband, fixed line telephone, mobile phone, pager and PDA registered in the name of the employee or employer including cost of registration and installation.	Limited to only <u>1 line</u> for each category of assets
(vi)	Consumable business products of the employer provided free of charge or at a partly discounted price to the employee, his spouse and unmarried children. The value of the goods is based on the sales price. Benefits received by the employee from a company within the same group of companies as his employer are not exempted from tax .	Restricted to RM1,000
(vii)	Services provided free or at a discount by the business of the employer to the employee, his spouse and unmarried children. Benefits received by the employee from a company within the same group of companies as his employer are not exempted from tax .	Restricted to the amount of discount or amount of services provided free

(viii)	Parking rate and parking allowance. This includes parking rate paid by the employer directly to the parking operator.	} Restricted to the actual amount expended
(ix)	Meal allowance received on a regular basis and given at the same rate to all employees. Meal allowance provided for purposes such as overtime or outstation / overseas trips and other similar purposes in exercising an employment are only exempted if given based on the rate fixed in the internal circular or written instruction of the employer.	
(x)	Tax exempt medical benefits are extended to include traditional medicine and maternity expenses. Traditional medicine means Malay, Chinese and Indian Traditional Medicine given by a medical practitioner registered with bodies which are certified or registered in accordance with the rules governing traditional medicine as laid down by the Ministry of Health. <i>Examples:</i> Malay traditional massage, ayurvedic or acupuncture. Complimentary medicine and homeopathy such as aromatherapy, reflexology, spa and Thai traditional massage are not included in this exemption.	
(xi)	<p>Subsidised interest for housing, education or car loan is fully exempted from tax if the total amount of loan taken in aggregate does not exceed RM300,000. If the total amount of loan exceeds RM300,000, the amount of subsidized interest to be exempted from tax is limited in accordance with the following formula:</p> $A \times \frac{B}{C}$ <p>Where;</p> <p>A = is the difference between the amount of interest to be borne by the employee and the amount of interest payable by the employee in the basis period for a year of assessment;</p> <p>B = is the aggregate of the balance of the principal amount of housing, education or car loan taken by the employee in the basis period for a year of assessment or RM300,000, whichever is lower;</p> <p>C = is the total aggregate of the principal amount of housing, education or car loan taken by the employee</p>	
<p>THE ABOVE EXEMPTIONS ARE NOT APPLICABLE TO AN EMPLOYEE HAVING CONTROL OVER HIS EMPLOYER</p> <p>If the employee has control over his employer, the allowances / perquisites / gifts / benefits received by him is taken to be part of his employment income and subject to tax.</p> <p>'Control over his employer' means:</p> <p>(a) for a company, the power of the employee to secure, by means of the holding of shares or the possession of voting power in or in relation to that or any other company, or by virtue of powers conferred by the articles of association or other document regulating that or any other company, that the affairs of the first mentioned company are conducted in accordance with the wish of the employee;</p> <p>(b) for a partnership, the employee is a partner of the employer; or</p> <p>(c) for a sole proprietor, the employee and the employer is the same person.</p>		
<p>Others Tax Exempt Benefits-In-Kind:</p> <p>Please refer to Appendix B3 of the Form B Guidebook for the list of tax exempt benefits-in-kind.</p>		
<p>Gratuity (Reference: Public Ruling No. 8/2013)</p> <p>This refers to a sum received upon retirement/termination of a contract of employment. Refer to Working Sheet HK-2.2 and Appendix B1 for computation.</p>		

Gratuity is exempted in the following circumstances:

1. **Retirement gratuity**

- (a) The Director General is satisfied that the retirement is due to ill-health; Or
- (b) Retirement on or after reaching the age of 55 years/compulsory age of retirement and the individual has worked 10 years continuous employment with the same employer or companies within the same group; Or
- (c) The retirement takes place on reaching the compulsory age of retirement pursuant to a contract of employment or collective agreement at the age of 50 but before 55 and that employment has lasted for 10 years with the same employer or with companies in the same group.

2. **Gratuity paid out of public funds** - Gratuity paid out of public funds on retirement from an employment under any written law.

3. **Gratuity paid to a contract officer** - Gratuity paid out of public funds to a contract officer on termination of a contract of employment regardless of whether the contract is renewed or not.

4. **Death gratuity** - Sums received by way of death gratuity.

Tax Allowance - If an employee's tax is borne by his employer, it is a tax allowance chargeable to tax on him under paragraph 13(1)(a) ITA 1967 (Public Ruling No. 2/2006). Working Sheet HK-2.3 and Appendix B2 are provided for reference.

Benefits-In-Kind (BIK) - These refer to the annual value of the benefits-in-kind provided by the employer such as motorcars, petrol, driver, household furnishings, apparatus and appliances, handphones, entertainment and recreational club. Working Sheet HK-2.4 and Appendix B3 are provided for reference.

Value Of Living Accommodation Provided - This refers to the value of living accommodation in Malaysia provided by the employer. Working Sheet HK-2.5 and Appendix B4 are provided for reference.

Refund From Unapproved Pension Or Provident Fund, Scheme Or Society - This refers to the employer's contributions made to an unapproved pension or provident fund from which payment is made to the employee before or after the cessation of his employment. Working Sheet HK-2.6 is provided for computation.

Compensation For Loss Of Employment - This is payment made by an employer to his employee as compensation for loss of employment or other cases. Compensation is exempted in the following circumstances:

- (i) Compensation received due to ill-health
- (ii) in cases other than (i) above, where the individual ceased employment on or after 1 July 2008, exemption of RM10,000 is granted for each completed year of service with the same employer or companies in the same group.

Working Sheet HK-2.7 and Appendix B5 are provided for computation.

Subscriptions To Professional Bodies – Membership Subscription paid to professional bodies to ensure the continuance of a professional standing for practice such as the medical or legal profession, can be claimed as a deduction.

B7	DIVIDENDS	Enter dividends / distribution of income received from companies and unit trust [other than real estate investment trust (REIT) and property trust funds (PTF)] which have been charged to tax at 25%. Please submit Working Sheet HK-3 together with your Form B if you are entitled to a tax refund in item B27. Amount C(iii) from Working Sheet HK-3.
	RENTS	These are rental received in respect of houses, shophouses, land, plant, machines, furniture and other similar assets. Amount D from Working Sheet HK-4.

B8	INTEREST	<p>Income in respect of interest received by individuals resident in Malaysia from money deposited with the following institutions is tax exempt:</p> <ul style="list-style-type: none"> (i) A bank or a finance company licensed or deemed to be licensed under the Banking and Financial Institutions Act 1989; (ii) A bank licensed under the Islamic Banking Act 1983; (iii) A development financial institutions prescribed under the Development Financial Institutions Act 2002; (iv) The Lembaga Tabung Haji established under the Tabung Haji Act 1995; (v) The Malaysia Building Society Berhad incorporated under the Companies Act 1965; (vi) The Borneo Housing Finance Berhad incorporated under the Companies Act 1965. 								
	DISCOUNTS	These relate to earnings from discounting transactions such as dealings in treasury bills.								
	ROYALTIES	<p>Royalties received in respect of the use of copyrights/patents are taxable if they exceed the following exemption limits:</p> <table border="1" data-bbox="560 981 1530 1240"> <thead> <tr> <th data-bbox="560 981 1273 1016">Type of Royalty</th> <th data-bbox="1273 981 1530 1016">Exemption (RM)</th> </tr> </thead> <tbody> <tr> <td data-bbox="560 1016 1273 1106">(i) Publication of artistic works/recording discs/tapes</td> <td data-bbox="1273 1016 1530 1106">10,000</td> </tr> <tr> <td data-bbox="560 1106 1273 1151">(ii) Translation of books/literary works</td> <td data-bbox="1273 1106 1530 1151">12,000</td> </tr> <tr> <td data-bbox="560 1151 1273 1240">(iii) Publication of literary works/original paintings/musical compositions</td> <td data-bbox="1273 1151 1530 1240">20,000</td> </tr> </tbody> </table> <p>Amount H from Working Sheet HK-5.</p>	Type of Royalty	Exemption (RM)	(i) Publication of artistic works/recording discs/tapes	10,000	(ii) Translation of books/literary works	12,000	(iii) Publication of literary works/original paintings/musical compositions	20,000
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(iii) Publication of literary works/original paintings/musical compositions	20,000									
	PENSIONS	Pensions derived from Malaysia and paid to a person on reaching the age of 55 years/compulsory age of retirement or if the retirement is due to ill-health, are exempt from tax. Where a person is paid more than one pension, only the higher or highest pension is exempt from tax. Other pensions have to be reported.								
	ANNUITIES	These are sums of money received in accordance with a will or an investment of money entitling the annuitants or investors to a series of annual payments, whether or not received regularly or for a limited period only.								
	PERIODICAL PAYMENTS	These refer to recurring payments received at fixed times.								
	OTHER GAINS OR PROFITS	Other income such as payments received for part-time/occasional broadcasting, lecturing, writing and so forth.								
	ADDITIONS PURSUANT TO PARAGRAPH 43(1)(c)	<p>The following earnings/proceeds are deemed income and must be taken into account as aggregate income.</p> <ul style="list-style-type: none"> <input type="checkbox"/> Earnings/proceeds in relation to expenditure on prospecting operations under Schedule 4 of ITA 1967. 								

		<input type="checkbox"/> These earnings/proceeds are taken into account in the tax computation if claims for such expenditure have previously been made. <input type="checkbox"/> Refer to paragraph 43(1)(c), paragraph 16 of Schedule 4 for computing the amount of income to be included as aggregate income. <input type="checkbox"/> Computations must be properly kept for examination.			
B10	CURRENT YEAR BUSINESS LOSSES	<p>Current year business losses can be deducted from the same year's aggregate income from all sources. Example: Business losses for the year 2013 can be deducted from the aggregate income of the year 2013. Amount E from Working Sheet HK-1.3. Amount in B10 is restricted to the amount in B9. If the amount in B10 exceeds the amount in B9, enter the amount as per B9 in this box.</p>			
B12	OTHER DEDUCTIONS				
	QUALIFYING PROSPECTING EXPENDITURE - SCHEDULE 4 AND PARAGRAPH 44(1)(b)	Expenditure on prospecting operations in searching for, discovering or winning access to mineral deposits in an eligible area or in testing such deposits, is deductible if incurred and claimed by the individual. This amount is restricted to the amount in B11.			
	QUALIFYING FARM EXPENDITURE - SCHEDULE 4A AND PARAGRAPH 44(1)(b)	Refer to the saving and transitional provision for Schedule 4A relating to the balance of capital expenditure not fully claimed. This amount is restricted to the amount in B11.			
B13	DONATIONS AND GIFTS				
Gift of Money to the Government, State Government or Local Authorities Gift of money to the Government, a State Government or local authority. Subsection 44(6)					
<table border="0"> <tr> <td style="vertical-align: top;"> <p>Gift of Money to Approved Institutions or Organisations Gift of money to institutions / organizations approved by the Director General of Inland Revenue. Subsection 44(6) and proviso</p> <p>Gift of Money or Cost of Contribution In Kind for Any Approved Sports Activity or Sports Body Gift of money or cost of contribution in kind for any sports activity approved by the Minister or any sports body approved by the Commissioner of Sports appointed under the Sports Development Act 1997. Subsection 44(11B)</p> <p>Gift of Money or Cost of Contribution In Kind for any Approved Project of National Interest Approved by the Ministry of Health Gift of money or cost of contribution in kind for any project of national interest approved by the Minister. Subsection 44(11C)</p> </td> <td style="font-size: 3em; vertical-align: middle; padding: 0 10px;">}</td> <td style="vertical-align: middle;"> <p>Restricted to 7% of the Aggregate Income in item B9</p> </td> </tr> </table>			<p>Gift of Money to Approved Institutions or Organisations Gift of money to institutions / organizations approved by the Director General of Inland Revenue. Subsection 44(6) and proviso</p> <p>Gift of Money or Cost of Contribution In Kind for Any Approved Sports Activity or Sports Body Gift of money or cost of contribution in kind for any sports activity approved by the Minister or any sports body approved by the Commissioner of Sports appointed under the Sports Development Act 1997. Subsection 44(11B)</p> <p>Gift of Money or Cost of Contribution In Kind for any Approved Project of National Interest Approved by the Ministry of Health Gift of money or cost of contribution in kind for any project of national interest approved by the Minister. Subsection 44(11C)</p>	}	<p>Restricted to 7% of the Aggregate Income in item B9</p>
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<p>Gift of Artefacts, Manuscripts or Paintings Gift of artefacts, manuscripts or paintings to the Government will be based on the value determined by the Director General of the National Museum or the National Archives. Subsection 44(6A)</p> <p>Gift of Money for the Provision of Library Facilities or to Libraries Gift of money not exceeding RM20,000 for the provision of library facilities to public libraries or libraries of schools / institutions of higher learning. Subsection 44(8)</p>					

Gift of Money or Contribution In Kind for the Provision of Facilities in Public Places for the Benefit of Disabled Persons

Gift of money or contribution in kind for providing public facilities for the benefit of disabled persons will be determined by the relevant local authority. Subsection 44(9)

Gift of Money or Medical Equipment to Any Healthcare Facility Approved by the Ministry of Health

Gift of money or medical equipment not exceeding RM20,000 in value given by an individual to any healthcare facility approved by the Ministry of Health. Subsection 44(10)

Gift of Paintings to the National Art Gallery or Any State Art Gallery

An amount equal to the value of the gift of paintings as determined by the National Art Gallery or any state art gallery. Subsection 44(11)

B15	TAXABLE PIONEER INCOME	Pioneer status is a tax incentive as defined in section 5 to section 25 of the Promotion of Investments Act (PIA) 1986. When granted to an individual, his business income from participating in a promoted activity or producing a promoted product in relation to agriculture (agro-based) shall be fully/partially tax exempt. Refer to Working Sheet HK-1E for the amount to be entered in this item.
B17	TOTAL INCOME TRANSFERRED FROM HUSBAND / WIFE FOR JOINT ASSESSMENT * TYPE OF INCOME TRANSFERRED FROM HUSBAND / WIFE	ITEMS B17 AND B18 HAVE TO BE FILLED IN BY THE INDIVIDUAL IN WHOSE NAME THE JOINT ASSESSMENT IS TO BE RAISED. Transfer the total income of the spouse which is to be aggregated with the total income of the individual to this item. Note: Enter '1' if the income transferred from husband / wife includes income from a business source or '2' if not. Items B17 and B18 NEED NOT be filled if: (i) the individual is single/a divorcee/a widow/a widower (ii) the spouse of the individual does not have any source of income or has income which is tax exempt (iii) elects for separate assessment (iv) elects for joint assessment to be raised in the name of his/her spouse
B19	TOTAL RELIEF	Amount from F19
B20	CHARGEABLE INCOME	B16 minus B19 or B18 minus B19 (Enter "0" if value is negative)
B20a	SPECIAL RELIEF	A special deduction of RM2,000 is granted if the Aggregate Income (item B9) does not exceed RM96,000. Refer to Income Tax (Exemption) Order [P.U. (A) 361/2013] Leave the item blank if the Aggregate Income is exceeding RM96,000.
B20b	CHARGEABLE INCOME	B20 minus B20a. Enter "0" if value is negative.
B21a	Tax on the first	Match the chargeable income from item B20 or B20b with the range of chargeable income as provided in the tax schedule (page 18 of this Explanatory Notes).
B21b	Tax on the balance	

B22	TOTAL INCOME TAX	<p><i>Example:</i></p> <p>Chargeable income as per B20 or B20b: RM35,500</p> <p>Use category E of the tax schedule to compute as follows:</p> <p>Tax on the first RM35,000 RM1,200.00</p> <p>Tax on the balance RM500 @ 11% RM 55.00</p> <p>Total income tax RM1,255.00</p> <p>Enter in items B21a, B21b and B22 of the Form B as shown below:</p>																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%; border: none;">B21a Tax on</td> <td style="width: 20%; text-align: right;">35,000</td> <td style="width: 10%; text-align: right;">.00</td> <td style="width: 10%; border: none;"></td> <td style="width: 10%; border: none;"></td> <td style="width: 10%; text-align: right;">B21a</td> <td style="width: 10%; text-align: right;">1,200</td> <td style="width: 10%; text-align: right;">.00</td> </tr> <tr> <td style="border: none;">B21b Tax on the balance</td> <td style="text-align: right;">500</td> <td style="text-align: right;">.00</td> <td style="border: none;">At Rate (%)</td> <td style="text-align: center;">11</td> <td style="border: none;">B21b</td> <td style="text-align: right;">55</td> <td style="text-align: right;">.00</td> </tr> <tr> <td style="border: none;">B22 TOTAL INCOME TAX (B21a + B21b)</td> <td colspan="3" style="border: none;"></td> <td style="border: none;"></td> <td style="border: none;">B22</td> <td style="text-align: right;">1,255</td> <td style="text-align: right;">.00</td> </tr> </table>			B21a Tax on	35,000	.00			B21a	1,200	.00	B21b Tax on the balance	500	.00	At Rate (%)	11	B21b	55	.00	B22 TOTAL INCOME TAX (B21a + B21b)					B22	1,255	.00
B21a Tax on	35,000	.00			B21a	1,200	.00																			
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HUSBAND AND WIFE	A rebate of RM400 is granted to an individual whose chargeable income does not exceed RM35,000 and where he/she has been allowed a deduction of RM3,000 for the spouse. Paragraph 6A(2)(b) / Paragraph 6A(2)(c)																									
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B25	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">TAX DEDUCTION UNDER SECTION 51 OF FINANCE ACT 2007 (DIVIDENDS)</td> <td>Please submit Working Sheet HK-3 if you are entitled to a tax refund as per item B27 of the Form B. Amount D from Working Sheet HK-3</td> </tr> <tr> <td>TAX DEDUCTION UNDER SECTION 110 (OTHERS)</td> <td>Compute the tax deducted under section 110 by using Working Sheet HK-6 in respect of other income such as interest, royalties, section 4A income and income from trust bodies. Please submit Working Sheet HK-6 if you are entitled to a tax refund. Amount B from Working Sheet HK-6</td> </tr> <tr> <td>SECTION 132 TAX RELIEF</td> <td>Relief from double taxation on foreign income brought into Malaysia. Refer to Appendix F (Guidebook B) for the list of countries which have Avoidance of Double Taxation Agreements (DTA) with Malaysia. Refer to Schedule 7 of ITA 1967 and Working Sheet HK-8 to compute the amount of credit.</td> </tr> <tr> <td>SECTION 133 TAX RELIEF</td> <td>Relief from double taxation on foreign income brought into Malaysia. These countries do not have Avoidance of Double Taxation Agreements (DTA) with Malaysia. Refer to Schedule 7 of ITA 1967 and Working Sheet HK-9 to compute the amount of credit.</td> </tr> </table>	TAX DEDUCTION UNDER SECTION 51 OF FINANCE ACT 2007 (DIVIDENDS)	Please submit Working Sheet HK-3 if you are entitled to a tax refund as per item B27 of the Form B. Amount D from Working Sheet HK-3	TAX DEDUCTION UNDER SECTION 110 (OTHERS)	Compute the tax deducted under section 110 by using Working Sheet HK-6 in respect of other income such as interest, royalties, section 4A income and income from trust bodies. Please submit Working Sheet HK-6 if you are entitled to a tax refund. Amount B from Working Sheet HK-6	SECTION 132 TAX RELIEF	Relief from double taxation on foreign income brought into Malaysia. Refer to Appendix F (Guidebook B) for the list of countries which have Avoidance of Double Taxation Agreements (DTA) with Malaysia. Refer to Schedule 7 of ITA 1967 and Working Sheet HK-8 to compute the amount of credit.	SECTION 133 TAX RELIEF	Relief from double taxation on foreign income brought into Malaysia. These countries do not have Avoidance of Double Taxation Agreements (DTA) with Malaysia. Refer to Schedule 7 of ITA 1967 and Working Sheet HK-9 to compute the amount of credit.																	
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B26	TAX PAYABLE	<p>B24 minus B25.</p> <p>If the sum of amounts in B25 exceeds the amount in B24, enter "0" in this box.</p>																								
B27	TAX REPAYABLE	B25 minus B24.																								

B28	INSTALMENTS/ MONTHLY TAX DEDUCTIONS PAID FOR 2013 INCOME - SELF AND HUSBAND / WIFE IF JOINT ASSESSMENT	<p>Use Working Sheet HK-10 for computation. This excludes payments made in respect of outstanding tax for previous years of assessment.</p> <p>Monthly Tax Deductions made in 2013 in respect of bonus or director's fee (including bonus or director's fee for previous years of assessment paid in 2013) has to be included in this item. Transfer the amount from item E of Working Sheet HK-10 to this item.</p> <p>For Joint Assessment - enter the total amount of instalment / Monthly Tax Deductions paid by the husband/wife in this item.</p>
B29	BALANCE OF TAX PAYABLE	<p>The balance of tax payable must be paid within the stipulated period.</p> <p>Payment can be made as follows:</p> <p>(a) Bank - Counters of CIMB Bank Berhad (CIMB), Public Bank Berhad (PBB), Malayan Banking Berhad (Maybank), Affin Bank Berhad (ABB) and Bank Kerjasama Rakyat Malaysia Berhad (Bank Rakyat) by using the bank payment slip.</p> <ul style="list-style-type: none"> - CIMB, PBB, Maybank & Hong Leong Bank internet banking and Maybank phone banking. - Auto Teller Machine (ATM) of PBB, Maybank & CIMB, PBB Cheque Deposit Machine and CIMB Cash Deposit Machine <p>(b) LHDNM - e-Payment through FPX (Financial Process Exchange) at LHDNM website, http://www.hasil.gov.my</p> <ul style="list-style-type: none"> - Payment counters of LHDNM or by mail and use the Remittance Slip (CP501) which is available at the LHDNM website, http://www.hasil.gov.my <p>(c) Pos Malaysia Berhad - counter and Pos Online</p>
	TAX PAID IN EXCESS	B28 minus B26.
Note: Enter "X" in the box provided if Tax Paid in Excess.		

DECLARATION

If the return form is not affirmed and duly signed, it shall be deemed incomplete and returned to you. The use of signature stamp is not allowed. Penalty will be imposed in case of late resubmission of the return form to LHDNM.

PART C

PARTICULARS OF HUSBAND/WIFE

C1 - C3	Fill in relevant information only. Where there is more than one wife, please furnish the information as per format E1 to E3 by using attachment(s) and submit together with the Form BE.
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PART D

OTHER INFORMATIONS

D1	TELEPHONE NO.	Telephone number of office/tax agent's firm/residence/handphone. Please ensure that the information is correct and accurate. Please ensure that the information is correct and accurate. This information will be used for LHDNM official purposes.
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D2	ADDRESS OF BUSINESS PREMISE	Address of the main business premise.
D3	e-Mail	e-Mail address (if any). Please ensure that the information is correct and accurate. This information will be used for LHDNM official purposes.
D4 & D5	NAME OF BANK & BANK ACCOUNT NO.	For the purpose of tax refund (if any) by LHDNM, state the name of the bank and account number of the bank concerned.
D6	EMPLOYER'S NO.	Enter the employer's E file reference number.
PART E		INCOME OF PRECEDING YEARS NOT DECLARED
E1 – E2	<p>Income received in respect of any earlier year not previously declared such as payment of salary in arrears.</p> <p>Please use attachment in case of insufficient writing space.</p> <p>Bonus or director's fee shall, when received in the basis year, be treated as part of the gross income from employment for the basis year in which it is received and assessed as such.</p>	
PART F		DEDUCTIONS
F1	INDIVIDUAL AND DEPENDENT RELATIVES	Relief of RM9,000 for an individual in respect of himself and his dependent relatives is granted automatically. Paragraph 46(1)(a)
F2	MEDICAL TREATMENT, SPECIAL NEEDS AND CARER EXPENSES FOR PARENTS	<p>Medical treatment, special needs and carer expenses incurred on parents is limited to RM5,000. Paragraph 46(1)(c)</p> <p>Medical expenses which qualify for deduction include:</p> <p>(i) medical care and treatment provided by a nursing home; and</p> <p>(ii) dental treatment limited to tooth extraction, filling, scaling and cleaning but excluding cosmetic dental treatment expenses such as teeth restoration and replacement involving crowning, root canal and dentures.</p> <ul style="list-style-type: none"> • Such claim must be evidenced by a medical practitioner registered with Malaysian Medical Council certifying that the medical condition of parents require medical treatment or special needs or carer. • Parents shall be individuals resident in Malaysia. • The medical treatment and care services are provided in Malaysia. <p>In the case of carer, a written certification or receipt from, or work permit of, the carer.</p> <p>"carer" shall not include that individual, his wife or her husband or the child of the individual.</p>

F3	BASIC SUPPORTING EQUIPMENT	The purchase of any supporting equipment for use by a disabled individual, husband, wife, child or parent, may be claimed up to a maximum of RM5,000. Basic supporting equipment includes haemodialysis machine, wheel chair, artificial leg and hearing aids but exclude optical lenses and spectacles. Paragraph 46(1)(d)
F4	DISABLED INDIVIDUAL	An individual will be allowed an additional personal relief of RM6,000 if he is a disabled person. Paragraph 46(1)(e)
F5	EDUCATION FEES (SELF)	An amount limited to a maximum of RM5,000 is deductible in respect of fees expended on any course of study up to tertiary level in any institution in Malaysia recognised by the Malaysian Government or approved by the Minister for the purpose of acquiring any skills or qualifications: (i) up to tertiary level (other than a degree at Masters or Doctorate level), for the purpose of acquiring law, accounting, Islamic financing, technical, vocational, industrial, scientific or technological skills or qualifications; or (ii) any course of study for a degree at Masters or Doctorate level. Paragraph 46(1)(f)
F6	MEDICAL EXPENSES ON SERIOUS DISEASES	Medical expenses on serious diseases includes the treatment of acquired immune deficiency syndrome (AIDS), Parkinson's disease, cancer, renal failure, leukaemia and other similar diseases such as heart attack, pulmonary hypertension, chronic liver disease, fulminant viral hepatitis, head trauma with neurological deficit, brain tumour or vascular malformation, major burns, major organ transplant and major amputation of limbs. Amount expended on own self, husband/wife or child is deductible up to a maximum of RM5,000. Paragraph 46(1)(g)
F7	COMPLETE MEDICAL EXAMINATION	Complete medical examination refers to thorough examination. Amount expended on own self, husband/wife or child is deductible up to a maximum of RM500 but the total of both deductions (F6 and F7) is limited to a maximum of RM5,000. Paragraph 46(1)(h)
F8	PURCHASE OF BOOKS/MAGAZINES/ JOURNALS/SIMILAR PUBLICATIONS	An amount limited to a maximum of RM1,000 is deductible in respect of the purchase of books, magazines, journals or other similar publications (in form of hardcopy or electronic but exclude newspapers or banned reading materials) for enhancing the knowledge of the individual, husband/wife or child. Paragraph 46(1)(i)
F9	PURCHASE OF PERSONAL COMPUTER FOR INDIVIDUAL	An amount limited to a maximum of RM3,000 is deductible in respect of the purchase of personal computer. No deduction will be granted if the computer is used for business purpose. This deduction is allowed once in 3 years. Paragraph 46(1)(j)
F10	NET DEPOSIT IN SKIM SIMPANAN PENDIDIKAN NASIONAL (SSPN)	Amount deposited in SSPN by an individual for his children's education is deductible up to a maximum of RM6,000 (with effect from the year of assessment 2012 to 2017). The allowable deduction is limited to the net amount deposited in that basis year only. Example: For year 2013, Balance brought forward: RM4,500. Total deposit: RM2,000. Total withdrawal: RM1,500. Allowable deduction is RM500 (RM2,000 – RM1,500). The balance brought forward of RM4,500 is not taken into account. Paragraph 46(1)(k)

F11	PURCHASE OF SPORTS EQUIPMENT	An amount limited to a maximum of RM300 is deductible in respect of expenses expended by the individual for the purchase of sports equipment for any sports activity as defined under the Sports Development Act 1997. Sports equipment includes equipment with short lifespan e.g. golf balls and shuttlecocks but excluding sports attire, e.g. swimsuits and sports shoes. Paragraph 46(1)(l)
F12	INTEREST ON HOUSING LOAN	<p>An amount limited to a maximum of RM10,000 is deductible for each basis year for a period of three consecutive years of assessment beginning from the date in which the interest is first expended.</p> <p>Conditions for eligibility:</p> <ul style="list-style-type: none"> (i) an individual who is a citizen and resident; (ii) the purchase of the residential property is limited to one unit only; (iii) the Sale and Purchase Agreement has been executed from 10 March 2009 to 31 December 2010; and (iv) that residential property must not be rented out <p>Where:</p> <ul style="list-style-type: none"> (a) 2 or more individuals are each entitled to claim deduction in respect of the same residential property; and (b) the total amount of interest expended by those individuals exceed the amount of deduction allowable for that relevant year, <p>there shall be allowed to each of those individuals for that relevant year an amount to be determined in accordance with the following formula:</p> $A \times \frac{B}{C}$ <p>Where;</p> <ul style="list-style-type: none"> A = total amount of deduction allowed for that relevant year; B = total interest expended in the basis year for the relevant year by that individual; and C = total interest expended in the basis year for that relevant year by all such individuals. <p>Section 46B</p>
F13	HUSBAND / WIFE / PAYMENT OF ALIMONY TO FORMER WIFE	<p>Relief of RM3,000 is given in respect of a husband living together in the basis year on condition that the husband has no total income or has elected for joint assessment. Section 45A</p> <p>Relief of RM3,000 is given in respect of a wife living together in the basis year on condition that the wife has no income/total income or has elected for joint assessment. Paragraph 47(1)(a)</p> <p>Payment to a former wife is also deductible provided that the deduction for wife and alimony payments shall not exceed RM3,000. Voluntary alimony payments under a mutual agreement but without any formal agreement do not qualify. Subsection 47(2) and 47(3)</p>
F14	DISABLED HUSBAND/WIFE	Additional deduction of RM3,500 is given in respect of a disabled husband/wife living together with the individual. Paragraph 47(1)(b) and section 45A

F15	<p>No. of children eligible for deduction</p> <p>No. of children claimed by own self</p> <p>No. of children claimed by husband/wife</p>	<p>Enter the total number of children eligible for claim of child relief by the individual and husband/wife (including 50%* eligibility).</p> <p>Enter the total number of children in respect of the deduction claimed by the individual in this item.</p> <p>Enter the total number of children in respect of the deduction claimed by the husband/wife for separate assessment.</p> <p>Refer to Working Sheet HK-13 for computation.</p> <p><u>100% Eligibility</u> - This part has to be filled in by the individual who is entitled to claim the whole deduction.</p> <p>* <u>50% Eligibility</u> - Where two or more individuals (not husband and wife living together) are each entitled to claim a deduction for payment made in respect of the same child, each of those individuals is entitled to claim 50% of the whole deduction. Subsection 48(4)</p> <p>For Separate Assessment, the deduction in respect of each child may be claimed by either the individual or his spouse. Example: Ali and his wife may claim the deduction in respect of their children as follows:</p> <table border="1" data-bbox="592 860 1509 1010"> <thead> <tr> <th></th> <th>Ali</th> <th>Wife</th> <th></th> <th>Ali</th> <th>Wife</th> </tr> </thead> <tbody> <tr> <td>(i)</td> <td>5</td> <td>0</td> <td>(iv)</td> <td>2</td> <td>3</td> </tr> <tr> <td>(ii)</td> <td>4</td> <td>1</td> <td>(v)</td> <td>1</td> <td>4</td> </tr> <tr> <td>(iii)</td> <td>3</td> <td>2</td> <td>(vi)</td> <td>0</td> <td>5</td> </tr> </tbody> </table>		Ali	Wife		Ali	Wife	(i)	5	0	(iv)	2	3	(ii)	4	1	(v)	1	4	(iii)	3	2	(vi)	0	5
	Ali	Wife		Ali	Wife																					
(i)	5	0	(iv)	2	3																					
(ii)	4	1	(v)	1	4																					
(iii)	3	2	(vi)	0	5																					
F15a	CHILD - UNDER THE AGE OF 18 YEARS	Child relief of RM1,000 is allowed if the individual pays for the maintenance of each unmarried child under the age 18 years at any time in that year. Paragraph 48(1)(a) & 48(2)(a)																								
F15b	CHILD - 18 YEARS & ABOVE AND STUDYING	<p><input type="checkbox"/> Relief for each unmarried child of 18 years and above who is receiving full-time education is RM1,000. Paragraph 48(1)(b) & 48(2)(a); or</p> <p><input type="checkbox"/> Relief of RM6,000 for each unmarried child of 18 years and above on condition 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> <p>Subparagraph 48(3)(a)(i)</p>																								
F15c	CHILD - DISABLED CHILD	<p>An individual is entitled to a relief of RM5,000 if the child is disabled. Paragraph 48(1)(d) & 48(2)(b).</p> <p>An additional relief of RM6,000 is given for each disabled child of 18 years and above on condition 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>																								

		(iii) the instruction and educational establishment shall be approved by the relevant government authority. An individual is entitled to a total relief of RM11,000 if the above condition is complied with. Subparagraph 48(3)(a)(ii)
F16	LIFE INSURANCE AND PROVIDENT FUND Refer to Working Sheet HK-14 for computation.	<input type="checkbox"/> Insurance premiums paid for policies taken on the life of an individual, husband or wife are allowable deductions. Insurance premiums on the life of the child do not qualify. <input type="checkbox"/> Contributions to the Employees Provident Fund or other provident funds or pension schemes approved by the Director General of Inland Revenue. <input type="checkbox"/> Total relief for the payment of life insurance premiums and contributions to the Employees Provident Fund (EPF) or other approved schemes is limited to RM6,000 for an individual and RM6,000 for the wife who has total income. If the husband or wife elects for joint assessment , the insurance premiums and EPF contributions are limited to RM6,000 . Paragraphs 49(1)(a), 49(1)(b), 49(1)(c), 49(1A)(b) <i>Example:</i> The taxpayer elects for joint assessment and the insurance premiums paid by the husband and wife are RM300 and RM6,500 respectively. The allowable deduction is limited to RM6,000 and not RM6,800 . In situations where the husband has no total income and the wife is assessed separately as an individual, any expenditure on insurance premium incurred by the husband shall be deemed to have been paid by the wife and is allowable up to the limited amount only. However, if the husband has no total income but contributes to EPF, the wife is not allowed to claim a deduction from her own income in respect of the husband's EPF contribution. Likewise if the wife has no total income. Subsections 50(2) and 50(3)
F17	PRIVATE RETIREMENT SCHEME AND DEFERRED ANNUITY	An amount limited to a maximum of RM3,000 is deductible in respect of contribution made to a private retirement scheme approved by the Securities Commission and total payment of deferred annuity. This deduction has effect from year of assessment 2012 until the year of assessment 2021. Subsection 49(1D)
F18	EDUCATION AND MEDICAL INSURANCE	A relief not exceeding RM3,000 is available on insurance premiums in respect of education or medical benefits for an individual, husband, wife, or child. Subsection 49(1B). Refer to Working Sheet HK-14 for computation.
F19	TOTAL RELIEF	Sum of amounts from items F1 to F18. Transfer this amount to item B19.
PART G		PARTICULARS OF TAX AGENT WHO COMPLETES THIS RETURN FORM
G1 – G4	This section has to be filled in, affirmed and duly signed by the tax agent who completes this return form	
PART H		FINANCIAL PARTICULARS OF INDIVIDUAL
H1	NAME OF BUSINESS	Fill in the name of business for the main business only. If there is more than one (1) main business, enter the name of business for the business with the highest turnover.

H2	BUSINESS CODE	Fill in the business code (refer to Appendix G of the Form B Guidebook) for the main business only. If there is more than one (1) main business, enter the code for the business with the highest turnover.
H3	SALES OR TURNOVER	Gross income including accrued income from sales, fees and other receipts.
H4	OPENING STOCK	Opening stock of finished goods as per Trading Account.
H5	PURCHASES AND COST OF PRODUCTION	<ul style="list-style-type: none"> Gross amount of purchases minus discounts/rebates received pertaining to the main business. Cost of production as per Manufacturing Account.
H6	CLOSING STOCK	Closing stock of finished goods as per Trading Account.
H7	COST OF SALES	H3 plus H4 minus H5. Enter "0" if none.
H8	GROSS PROFIT/ GROSS LOSS	H2 minus H6.
H9	OTHER BUSINESS INCOME	Sum of gross income from businesses other than H1.
H10 – H12	DIVIDENDS, INTEREST AND DISCOUNTS, RENTS, ROYALTIES AND PREMIUMS	Gross income from respective sources.
H13	OTHER INCOME	Sum of gross income from other non-business sources not mentioned above.
H15 – H24	EXPENSES	Amount as per Profit and Loss Account. Loan Interest - Total expenditure on interest excluding interest on hire-purchase/lease.
H26	NET PROFIT/LOSS	Net profit or loss as per Profit and Loss Account.
H27	NON-ALLOWABLE EXPENSES	Amount F1 from Working Sheet HK-1, HK-1C, HK-1D or HK-1E
H28- H31	FIXED ASSETS	Net book value as per Balance Sheet.
H33	INVESTMENTS	Cost of investments and fixed deposits.
H34- H39	CURRENT ASSETS	Amount as per Balance Sheet.
H42- H44	LIABILITIES	Amount as per Balance Sheet.
H46	CAPITAL ACCOUNT	Amount as per Balance Sheet.
H47	CURRENT ACCOUNT BALANCE BROUGHT FORWARD	Current account balance carried forward from last year, excluding capital.

H48	CURRENT YEAR PROFIT/LOSS	Amount as per Profit and Loss Account.
H49	NET ADVANCE/ DRAWING	Takings of cash, stock in trade, etc. from the business by the proprietor for personal use/advance of cash.
H50	CURRENT ACCOUNT BALANCE CARRIED FORWARD	Sum of amounts from items H47 to H49

TAX SCHEDULE					
CATEGORY	RANGE OF CHARGEABLE INCOME (a)	COMPUTATION RM (b)		RATE % (c)	TAX RM (d)
A	0 - 5,000	First	5,000	0	0
B	5,001 - 10,000	First	5,000	2	0
		Next	5,000		100
C	10,001 - 20,000	First	10,000	2	100
		Next	10,000		200
D	20,001 - 35,000	First	20,000	6	300
		Next	15,000		900
E	35,001 - 50,000	First	35,000	11	1,200
		Next	15,000		1,650
F	50,001 - 70,000	First	50,000	19	2,850
		Next	20,000		3,800
G	70,001 - 100,000	First	70,000	24	6,650
		Next	30,000		7,200
H	Exceeding 100,000	First	100,000	26	13,850
		For every next ringgit		

COUNTRY CODES					
The following are some of the codes for countries identified. Please refer to Appendix E of the Form B Guidebook for the full list.					
Country	Code	Country	Code	Country	Code
Australia	AU	Iran (Islamic R.O.)	IR	Philippines	PH
Bangladesh	BD	Iraq	IQ	Saudi Arabia	SA
Brunei	BN	Japan	JP	Singapore	SG
Cambodia	KH	Korea, D.P.R.	KP	South Africa	ZA
Canada	CA	Korea, R.O.	KR	Sri Lanka	LK
China	CN	Laos, D.P.R.	LA	Taiwan	TW
Denmark	DK	Malaysia	MY	Thailand	TH
Hong Kong	HK	Myanmar	MM	United Kingdom	GB
India	IN	New Zealand	NZ	United States	US
Indonesia	ID	Pakistan	PK	Vietnam	VN

Note: R.O. = Republic of;

D.P.R. = Democratic People's Republic of

HK-3:

TAX DEDUCTION UNDER SECTION 51 OF FINANCE ACT 2007 (DIVIDENDS)

Name

Income Tax No.

 I/C No.

Year of Assessment

 Business Registration No.

Submit this Working Sheet if entitled to a tax refund (Use separate HK-3 for dividends regressed)

A. List of dividend income:

No.	Date of Payment	For Year Ended	Warrant No. / Serial No.	Name of Company	Gross Dividend		Tax Rate	Tax Deducted		Net Dividend		
					RM	sen		RM	sen	RM	sen	
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
TOTAL NET DIVIDEND												
Total Regressed												

X [amount from B(i)]

Y [amount from B(ii)]

Note: Proceed with the computation overleaf if the rate of tax deducted on dividend received as per voucher / certificate differs from the tax rate for current year of assessment

B. Computation of regressed dividend and tax deemed deducted

If the rate of tax deducted as per dividend voucher / certificate differs from the current year's tax rate for corporations, please use the following formula to regress the net dividend received and compute the tax deemed deducted:-

(i) Dividend regressed (**X**)

$$\begin{aligned} &= \text{Net dividend} \times \frac{1}{(1 - Z^*)} \\ &= \frac{\text{Net dividend}}{(1 - Z^*)} \\ &= \text{(X)} \end{aligned}$$

(ii) Tax deemed deducted (**Y**)

$$\begin{aligned} &= \text{X} \times Z^* \\ &= \text{(Y)} \end{aligned}$$

* Where **Z** is the current year's tax rate for corporations

C. Computation of Statutory Income from Dividends

(i) Gross Dividend (**X**)

Less:

(ii) Interest on loan employed in the production of the above dividend income

(iii) Statutory Income

D. Tax deduction under section 51 of Finance Act 2007 (dividends) (as per amount Y above)