



INLAND REVENUE BOARD OF MALAYSIA

**SPECIAL ALLOWANCES FOR
SMALL VALUE ASSETS**

PUBLIC RULING NO. /2021

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DIRECTOR GENERAL'S PUBLIC RULING

Section 138A of the Income Tax Act 1967 (ITA) provides that the Director General is empowered to make a Public Ruling in relation to the application of any provisions of the ITA.

A Public Ruling is published as a guide for the public and officers of the Inland Revenue Board of Malaysia. It sets out the interpretation of the Director General in respect of the particular tax law and the policy as well as the procedure applicable to it.

The Director General may withdraw this Public Ruling either wholly or in part, by notice of withdrawal or by publication of a new Public Ruling.

**Director General of Inland Revenue,
Inland Revenue Board of Malaysia.**

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1. Objective

The objective of this Public Ruling (PR) is to explain the tax treatment in relation of the special allowances claimed as capital allowance on small value assets.

2. Relevant Provisions of The Law

- 2.1 This PR takes into account laws which are in force as at the date this PR is published.
- 2.2 The provisions of the Income Tax Act 1967 (ITA) related to this PR are section 2, subsections 2(1) and (9), paragraphs 8(1)(b) dan 8(1)(c), section 60F, paragraphs 10, 15, 19A, 35, 37, 46 and 61 of Schedule 3.

3. Interpretation

The words used in this PR have the following meaning:

- 3.1 "Resident" means resident in Malaysia for the basis year for a year of assesment by virtue of section 8 of the ITA.
- 3.2 "Balancing charge" refers to the difference where the disposal value of a small value asset is more than the residual expenditure on the date of disposal.
- 3.3 "Body of persons" means an unincorporated body of persons (not being a company) including a Hindu Joint Family but excluding a partnership.
- 3.4 "Disposed" means a small value asset is sold, discarded or destroyed or it ceased to be used for the purposes of the business.
- 3.5 "Person" includes a company, a body of persons, a limited liability partnership and a corporation sole.
- 3.6 "Tax computation" means the working sheets, statements, schedules, calculations and other supporting documents forming the basis upon which an income tax return is made which are required to be maintained by the person making the return.
- 3.7 "Qualifying plant expenditure" means capital expenditure incurred on the purchase of small value assets used for the purpose of a business other than assets that have an expected life span less than two (2) years.
- 3.8 "Source" means a source of income.

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- 3.9 “Company” means a body corporate and includes any body of persons established with a separate legal identity by or under the laws of a territory outside Malaysia and a business trust.
- 3.10 “Related company” means a company with paid-up capital of ordinary shares exceeding RM2.5 million at the beginning of the basis period for a year of assessment.

4. Introduction

Special allowances at special rates for small value assets have been introduced from the year of assessment (YA) 2006. A person is eligible to claim the special allowance if qualifying plant expenditure (QPE) has been incurred on such assets which are used for the purposes of his business. From YA 2006 to YA 2020, there have been changes in the value of the assets referred to as a small value assets. In addition, the limitation in respect of the maximum amount of QPE that can be claimed as special allowances for small value assets in a YA have also been amended. However, such limitations are only applicable for certain companies depending on the paid-up capital of the ordinary shares, gross business income and the indirect or direct shareholding of the relevant company.

5. Application of the Relevant Provisions of the Law

- 5.1 Paragraph 19A, Schedule 3 of the ITA provides a special rate of allowance to be given to small value assets instead of the normal rates of capital allowance as provided under paragraphs 10 and 15, Schedule 3 of the ITA.
- 5.2 The special allowance rates for each of this small value asset is 100% which is equivalent to the amount of QPE incurred on the small value asset.
- 5.3 In order for a person to qualify for the special allowances under paragraph 19A, Schedule 3 of the ITA, the general requirements regarding the claim for capital allowances as provided under Schedule 3 of the ITA has to be complied with.

6. Option to Claim Special Allowances for Small Value Assets

- 6.1 A person is given an option to either make a claim for special allowances for small value assets under paragraph 19A, Schedule 3 of the ITA or to claim normal capital allowances under paragraphs 10 and 15, Schedule 3 of the ITA.

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- 6.2 If an election has been made to claim capital allowances under paragraphs 10 and 15, Schedule 3 of the ITA, then the person has to consistently apply the said provisions of the ITA until the total QPE is fully absorbed.
- 6.3 However, once an election has been made by a person to claim special allowances for small value assets under paragraph 19A, Schedule 3 of the ITA, that person will not be entitled to claim capital allowances under paragraphs 10 and 15, Schedule 3 of the ITA in respect of the said assets.
- 6.4 A person is deemed to have elected for special allowances on small value assets if he computes the allowance for small value assets using the special allowances rate under paragraph 19A, Schedule 3 of the ITA in his tax computation.

7. Tax Treatment Prior to Year of Assessment 2020

Sub paragraph 19A(1) and sub paragraph 19A(3), Schedule 3 of the ITA provides the value of each small value assets and the maximum total QPE that can be claimed as a special allowance by Small and Medium Company (SMC) for the relevant YA are as follows –

Tax Treatment \ YA	YA 2006 – YA 2008	YA 2009 – YA 2014	YA 2015 – YA 2019
The value for each small value asset not exceeding (RM) can be claimed by ¹SMC and non-¹SMC.	1,000		1,300
The total maximum QPE of special allowance can be claimed by ¹SMC for each YA (RM).	Limited to 10,000	No limitation	
The total maximum QPE of special allowance can be claimed by non-¹SMC for each YA (RM).	Limited to 10,000		Limited to 13,000

¹Note : Prior to YA 2020, SMC for the purpose of this PR means a resident company which have a paid-up capital in respect of ordinary shares not exceeding RM2.5 million at the beginning of the basis period for a year of assesment

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8. Tax Treatment Effective from Year of Assessment 2020

Effective from the YA 2020, subparagraph 19A(1) and subparagraph 19A(3), Schedule 3 of the ITA have been amended as follows -

8.1 Subparagraph 19A(1), Schedule 3 of the ITA provides that -

- (i) the value of each small value assets **does not exceed RM2,000**; and
- (ii) the claim for special allowances for small value assets is **limited to a maximum amount of RM20,000 for each YA**.

8.2 The value of each small value assets as referred to in Paragraph 8.1(i) above, can be claimed by ²SMC as well as **other than ²SMC**.

8.3 **Other than ²SMC** are eligible to claim the total amount of special allowances for small value assets but is limited to a maximum amount of RM20,000 per YA.

8.4 Pursuant to subparagraph 19A (3), Schedule 3 of the ITA, an ²SMC is eligible to be fully claim special allowance on small value assets **without any limit** if the company is a company resident and incorporated in Malaysia that meets the following two criteria -

- (a) has paid-up capital in respect of ordinary shares RM2.5 million and less at the beginning of the basis period for a YA; and
- (b) ³**has gross income from a source or sources consisting of business not exceeding fifty million ringgit (RM50 million) for the basis period for that YA**.

²**Note:** From YA 2020, for the purpose of this PR, **SMC** means a company that fulfils the two criteria as mentioned in paragraph 8.4 of this PR.

³**Note:** For a further explanation on this **additional criteria** as mentioned in paragraph 8.4(b) above, please refer to the Practice Note No. 4/2020 titled Clarification on Determining The Gross Income from Business Sources of Not More Than RM50 Million of A Company or Limited Liability Partnership, dated 21.12.2020 that can be downloaded from the Inland Revenue Board of Malaysia's official portal at www.hasil.gov.my.

8.5 For the purposes of paragraph 8.4(b) above, generally, the gross income from a business source for a basis period is the full amount of income arising from that source for that basis period before any deduction.

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- 8.6 In relation to the additional criteria in paragraph 8.4(b), a company is not eligible for the tax treatment under subparagraph 19A (3), Schedule 3 of the ITA if -
- (i) the gross income received is deemed to have no gross income from a business sources such as Investment Holding Company that are not listed on Bursa Malaysia. For more information, please refer to Example 3 of this PR; and
 - (ii) does not have gross income of the business source under paragraph 4(a) of the ITA 1967 but have the other income such as rent and interest
- 8.7 If a person has incurred QPE on small value assets exceeding RM20,000 in a YA, then the excess amount of QPE in respect of the asset is not subject to the special allowances rate but would be eligible for the normal capital allowance rate provided under paragraphs 10 and 15, Schedule 3 of the ITA.

9. **Steps to Claim Special Allowances**

The steps that can be followed to facilitate the understanding of claiming special allowances for small value assets are as follows -

Step 1

Identify the value of each small value assets not exceeding RM2,000 and not acquired on hire purchase.

Step 2

Identify these small value assets which do not include assets that have an expected life span of not more than 2 years.

Step 3

Determine the total of QPE for small value assets that can be claimed -

- (a) For **other than SMC**, limited to a maximum amount of **RM20,000** per YA;
- (b) For **SMC**, there is **no limit** for each YA.

Step 4

Claim normal capital allowances under paragraphs 10 and 15, Schedule 3 of the ITA on identified small value assets that cannot claim a special allowance because -

- (a) the value of each small value assets exceeds RM2,000; and

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- (b) assets are taken out to ensure that the total QPE does not exceed RM20,000 if the company is other than SMC.

Step 5

Claim a special allowance for small value assets under paragraph 19A, Schedule 3 of the ITA after identifying the assets to claim the normal capital allowance as mentioned in Step 4.

10. Tax Treatment on Special Allowances for Small And Medium Companies

Subparagraph 19A (3), of Schedule 3 of the ITA provides that an SMC is entitled to claim special allowances for small value assets without any limitation on the total QPE for a YA. The SMC which is eligible to claim the special allowance must be a company resident and incorporated in Malaysia that fulfils the two criteria as mentioned in paragraph 8.4 of this PR. However, the QPE for each small value assets of SMC should not exceed RM2,000. Please refer to paragraph 8.2 of this PR.

Example 1

In YA 2021, Smarts Kitchen Sdn Bhd (SKSB) purchased 13 small value assets and used them in its restaurant and catering business in the basis period for YA 2021. The total gross income of both the restaurant and catering business sources in YA 2021 was RM1.5 million. At the beginning of the basis period for YA 2021, SKSB has a paid up capital in respect of ordinary shares of RM800,000. SKSB is an SMC as it fulfils both criteria as mentioned in paragraph 8.4 of this PR.

SKSB would like to claim special allowances for the following list of assets for the YA 2021.

Bill.	Asset	Asset Value (RM) [1]	Total QPE (RM) [2]	Special Allowances Claimed (100%) [3]
(i)	Dish cabinet	2,000	2,000	2,000
(ii)	Microwave oven	1,800	1,800	1,800
(iii)	Convection Oven - 1	1,850	1,850	1,850
(iv)	Convection Oven - 2	3,000	removed	removed
(v)	Chairs – set 1	1,950	1,950	1,950

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(vi)	Chairs – set 1	1,850	1,850	1,850
(vii)	Table – set 1	2,000	2,000	2,000
(viii)	Table – set 2	1,900	1,900	1,900
(ix)	Air conditioner - 1	2,000	2,000	2,000
(x)	Air conditioner - 2	1,900	1,900	1,900
(xi)	Vacuum cleaner	1,850	1,850	1,850
(xii)	Dish dryer	1,950	1,950	1,950
(xiii)	Crockery set	2,000	⁴ removed	⁴ removed
TOTAL ASSETS		26,050	21,050	21,050

Step 1

In column 1, there is one asset worth more than RM2,000 which is convection oven - 2. It is also identified that a small value asset not exceeding RM2,000 is not a hire purchase asset.

Step 2

⁴Crockery set under no. (xiii) is not a small value asset as it has a life span of less than two (2) years. Thus, the set of crockery is removed from column 2.

⁴**Note:** Expenditure incurred on the crockery asset is to be dealt with on a replacement basis. In the application of replacement basis, the original cost or cost of purchase for the first time the asset is purchased is not allowable as a tax deduction. If the replacement cost of the asset is for the second time of purchase, then it is allowed as a deductible expenditure under paragraph 33(1)(c) of the ITA in determining the adjusted income of the business.

Step 3

SKSB is eligible to claim special allowances equivalent to QPE incurred on small value assets amounting to RM21,050 as in column 2 because subparagraph 19A(3), Schedule 3 of the ITA allows an SMC to claim special allowance for small value assets without any maximum limits.

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Step 4

Claim normal capital allowance under paragraphs 10 and 15, Schedule 3, of the ITA in respect of the asset removed i.e. the convection oven - 2 as the value of the asset exceeds RM2,000. The QPE for normal capital allowance for convection ovens - 2 is RM3,000.

Step 5

Therefore, SKSB is eligible to claim a special allowance for small value assets under subparagraph 19A(3), Schedule 3 of the ITA amounting to **RM21,050** as in column 3.

11. Tax Treatment on Special Allowances for Other Than Small and Medium Companies

If a company does not meet any of the criteria or both criteria as mentioned in paragraph 8.4 of this PR, the company is not eligible to claim special allowances for small value assets without limits for a YA. This is because the company is not an SMC for the purposes of this PR. However, companies other than SMC are still eligible to claim special allowances for small value assets but the QPE is limited to a maximum amount of RM20,000 for each YA.

Example 2

Same facts as in Example 1 except that SKSB is a non-SMC. For the purpose of claiming special allowances for small value assets for YA 2021, SKSB has to identify and take the following actions –

Steps 1 and 2 are the same as in Example 1 except for Step 3.

Step 3

The total QPE for small value assets in column 2 is RM21,050 exceeds RM20,000. Thus, SKSB has chosen a microwave oven worth RM1,800 to be removed so that the total QPE claims does not exceed RM20,000.

Step 4 –

Claim normal capital allowances under paragraphs 10 and 15, Schedule 3, of the ITA in respect of the removed asset -

(i) Convection Oven - 2	RM3,000
(ii) Microwave oven	RM1,800
QPE for normal capital allowances	<u>RM4,800</u>

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Step 5 –

Claim a special allowances for small value assets under subparagraph 19A, Schedule 3 of the ITA.

Total small value assets as in column 2 (Convection oven - 2 removed)	RM21,050
Less :	
Microwave oven	<u>RM 1,800</u>
QPE for special allowances claim	<u>RM19,250</u>

Therefore, SKSB is eligible to claim special allowances for small value assets but **QPE is limited to RM19,250** for YA 2021.

Example 3

Syarikat Wira Sdn Bhd (SWSB) is an Investment Holding Company (IHC) not listed on Bursa Malaysia, has paid-up capital in respect of ordinary shares of RM2.5 million and less at the beginning of the basis period for a YA 2021. SWSB has a gross income of RM1.5 million derived from interest, dividend, rental (non-business) and rental (business of holding of an investment). SWSB would like to claim special allowances for small value assets for YA 2021.

Subject to ⁵section 60F of the ITA, SWSB is deemed to have **no gross income from a business source**. As SWSB does not meet any of the criteria as mentioned in paragraph 8.4(b) of this PR, SWSB is not SMC and is not eligible to claim special allowance under subparagraph 19A(3) of Schedule 3, ITA for small value assets in the basis period for YA 2021.

SWSB also does not comply with the general requirement in respect of capital allowances as provided under Schedule 3 of the ITA. Please refer to paragraph 5.3 of this PR and paragraph 10 in PR No. 10/2015 titled Investment Holding Company that can be downloaded from the Inland Revenue Board of Malaysia's official portal at www.hasil.gov.my.

⁵Note : Any income derived from the holding of investments [interest, dividend, rental (non-business) and rental (business of holding of an investment)] **is treated as a non-business source**. Whereas income other than income from the holding of investments is treated as a source of income under paragraph 4(f) of the ITA. Please refer to paragraph 8 in the PR No.10/2015 titled Investment Holding Company that can be downloaded from the Inland Revenue Board of Malaysia's official portal at www.hasil.gov.my.

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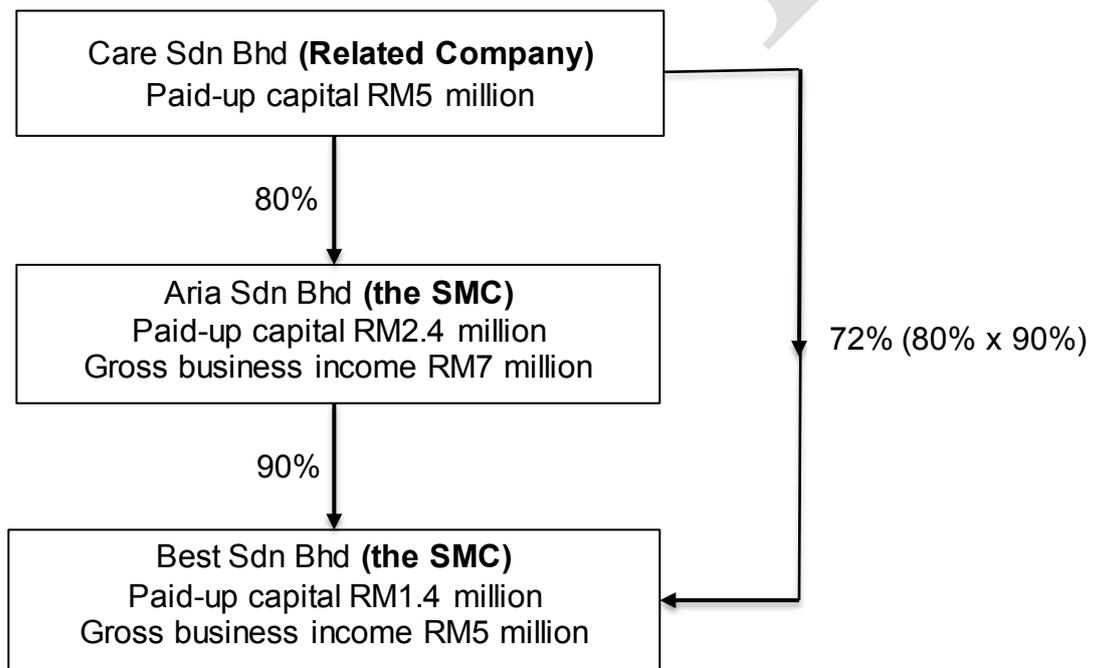
12. Maximum Limit of Special Allowance Claim for Small And Medium Companies

Effective from YA 2009, if the provisions of **subparagraph 19A(4)**, Schedule 3 of the ITA are **applicable to an SMC**, then the SMC is not eligible to claim special allowances for small value assets without any limits for a YA. However, the SMC is still eligible to claim a special allowance for small value assets but **QPE is limited to a maximum amount of RM20,000** for each YA which is the same as a non-SMC.

12.1 Subparagraph 19A(4), Schedule 3 of the ITA provides that an SMC is a company where / if -

- (a) more than 50% of the paid-up capital of **the SMC's** ordinary shares are owned directly or indirectly by a related company;

Example 4

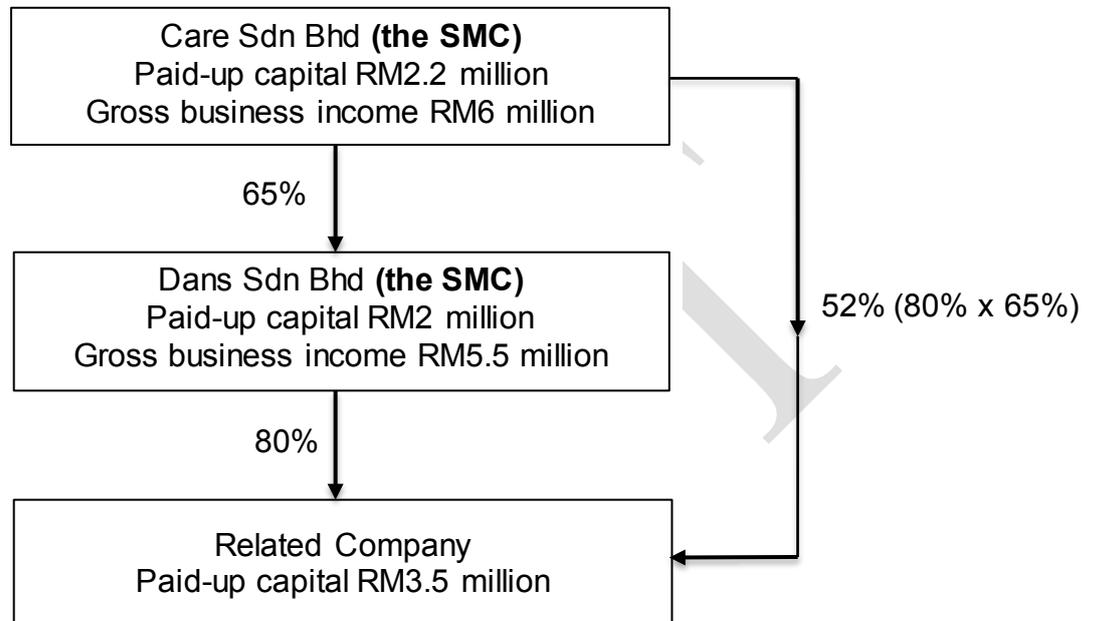


- (i) As **80%** of the paid-up capital for ordinary shares of Aria Sdn Bhd **(the SMC) owned directly by a related company** is more than 50%, **the SMC is eligible to claim a special allowances limited to a maximum amount of total QPE of RM20,000 only.**
- (ii) As **72%** of the paid-up capital for ordinary shares of Best Sdn Bhd **(the SMC) owned indirectly by a related company** is more than 50%, **the SMC is eligible to claim a special allowances limited to a maximum amount of total QPE of RM20,000 only.**

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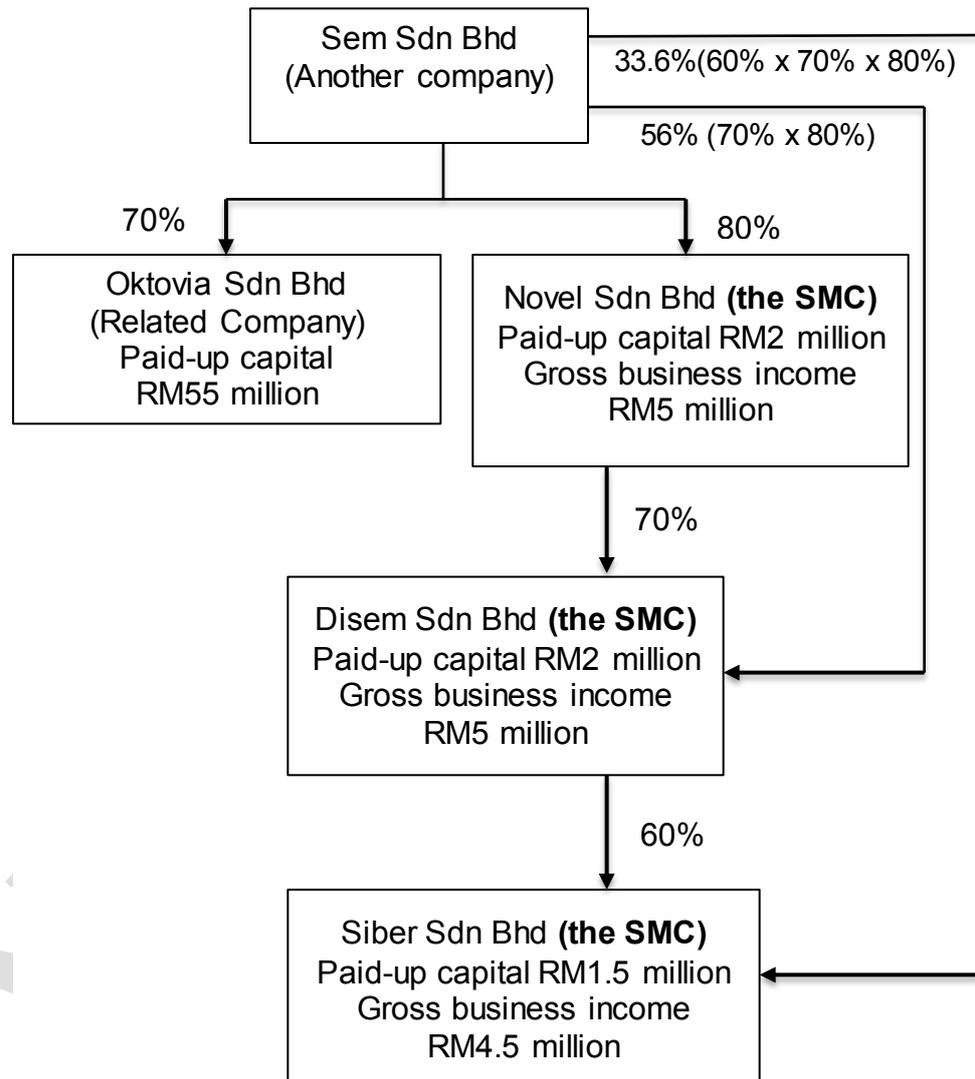
- (b) more than 50% of the paid-up capital of the related company's ordinary shares are owned directly or indirectly by **the SMC**;

Example 5



- (i) As **80%** of the paid-up capital for ordinary shares of related company **owned directly by Dans Sdn Bhd (the SMC)** is more than 50%, **the SMC is eligible to claim a special allowances limited to a maximum amount of total QPE of RM20,000 only.**
- (ii) As **52%** of the paid-up capital for ordinary shares of related company **owned indirectly by Care Sdn Bhd (the SMC)** is more than 50%, **the SMC is eligible to claim a special allowances limited to a maximum amount of total QPE of RM20,000 only.**
- (c) more than 50% of the paid-up capital of the ordinary shares of the SMC and its related company are owned directly or indirectly by another company.

Contoh 6



- (i) As, **70%** of the paid-up capital for the ordinary shares of the related company and **80%** of the paid-up capital for the ordinary shares of Novel Sdn Bhd (**the SMC**), **both of which are directly owned by another company** is more than 50%, then **the SMC is eligible to claim special allowances** which is **limited to** a maximum amount of total QPE of **RM20,000** only.
- (ii) As **56%** of the paid-up capital for ordinary shares of Disem Sdn Bhd (**the SMC**), **indirectly owned by another company** and **70%** of the paid-up capital for the ordinary shares of the related company is **directly owned by another company**, i.e, both are more than 50%, then **the SMC is eligible to claim special**

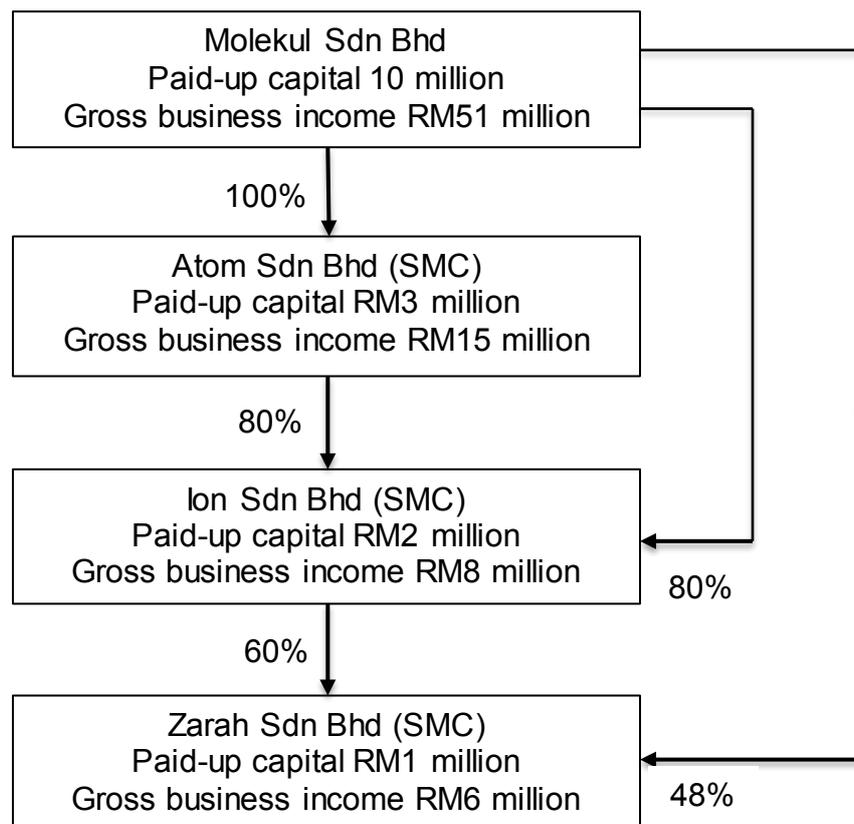
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allowances which is **limited to** a maximum amount of total QPE of **RM20,000** only.

- (iii) As **33.6%** of the paid-up capital for ordinary shares of Siber Sdn Bhd (**the SMC**), **indirectly owned by another company** is less than 50%, **the SMC is eligible to claim special allowances without any limit, although 70%** of the paid-up capital for ordinary shares of its related company **directly owned by another company** are more than 50%.

12.2 For the purposes of subparagraphs 12.1(a), (b) and (c) of this PR, the direct or indirect ownership of ordinary shares is determined at the beginning of the basis period for a YA and up to the level of ultimate holding company.

Example 7



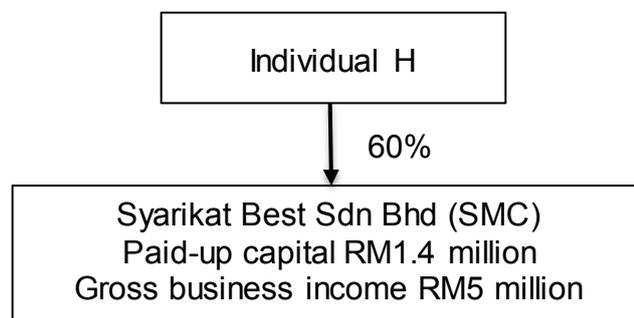
- (i) Molekul Sdn Bhd is the ultimate holding company of Atom Sdn Bhd, Ion Sdn Bhd and Zarah Sdn Bhd.
- (ii) The percentage of the ordinary shares owned by Molekul Sdn Bhd whether directly or indirectly in the Atom Sdn Bhd, Ion Sdn Bhd and Zarah Sdn Bhd is determined as follows:

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SMC	Percentage of Ordinary Shares Ownerships by Molekul Sdn Bhd (Directly or Indirectly)	Whether SMC entitled to Claim Special Allowances Without Limit on Total QPE
Atom Sdn Bhd	100% - directly	Not eligible
Ion Sdn Bhd	80% (100% x 80%) – indirectly	Not eligible
Zarah Sdn Bhd	48% (100% x 80% x 60%) - indirectly	Eligible

- 12.3 If the paid-up capital for ordinary shares of an SMC is owned by an entity not being an incorporated company, for example an individual, the company is eligible to claim special allowances for small value assets without any limitation on the amount even though more than 50% of the paid-up capital of the company's ordinary shares are owned by the individual.

Contoh 8



Best Sdn Bhd is eligible to claim special allowances for small value assets without any limitation on the total QPE even though 60% of the paid-up capital for its ordinary shares of SMC owned by individual H is more than 50%.

13. Person Not Eligible to Claim Special Allowances

A person is not eligible to claim this special allowances if the person:

- (a) is a business trust or a Special Purpose Vehicle which is established for the purpose of asset-backed securitization in a securitization transaction approved by the Securities Commission; or

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- (b) has made an election to claim capital allowances under paragraphs 10 and 15, Schedule 3 of the ITA. For more information, please refer to paragraph 6 of this PR.

14. Hire Purchase of Small Value Assets

The special allowances under paragraph 19A Schedule 3 of the ITA is not applicable to small value assets acquired on hire purchase. A person can make the normal capital allowance claim under paragraphs 10 and 15, Schedule 3 of the ITA in respect of such small value assets.

15. Disposal of Small Value Asset

If a small value asset is disposed of in the basis period for a year of assessment and that small value asset has been given the special allowances, then a balancing charge can be made in relation to that small value asset if its disposal value exceeds the residual expenditure at the date of disposal. This is in accordance with the provision of paragraph 35 Schedule 3 of the ITA. The amount of balancing charge cannot exceed the total amount of capital allowances claimed on the asset as provided under paragraph 37 Schedule 3 of the ITA.

16. Record Keeping

Taxpayers are required to keep proper records so as to distinguish assets given capital allowances under paragraphs 10 and 15, Schedule 3 of the ITA from assets given special allowances under paragraph 19A Schedule 3 of the ITA.

17. Updates and Amendments

	Amendments
This PR is to replace the PR No. 10/2014 dated 31.12.2014.	<p>Amendments are made to explain the tax treatment for the following matters:</p> <p>(a) Amendment to subparagraph 19A(1), Schedule 3 of the ITA;</p> <p>(b) Amendment to subparagraph 19A(3), Schedule 3 of the ITA;</p>

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	<p>Information on both subparagraph can be referred to the paragraphs 8.1 and 8.4 of this PR.</p> <p>(c) Paragraphs 5, 6, 7, 8 and 9 replace paragraph 4 in the PR No. 10/2014 with new titles.</p> <p>(d) Paragraphs with new titles, 4, 11 and 18.</p>
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18. Disclaimer

The examples in this PR are for illustration purposes only and are not exhaustive.

**Director General of Inland Revenue,
Inland Revenue Board of Malaysia.**

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