

**Tajuk** : 13 . General provisions as to employment income.

**Tarikh Kuatkuasa** :

**Tarikh Kuatkuasa Tamat** :

**Kategori** : Rujukan Perundangan\Akta Cukai Pendapatan 1967 - Seksyen\PART II - IMPOSITION AND GENERAL CHARACTERISTICS OF THE TAX\PART II - IMPOSITION AND GENERAL CHARACTERISTICS OF THE TAX\

## Rencana

### **Akta Cukai Pendapatan 1967**

**(Akta 53)**

### **Pindaan Sehingga Akta 693 Tahun 2009**

**Tarikh Keluaran** :

**Title** : Income Tax Act

**Part** : PART II - IMPOSITION AND GENERAL CHARACTERISTICS OF THE TAX

**Chapter** : PART II - IMPOSITION AND GENERAL CHARACTERISTICS OF THE TAX

**Section** : 13 . General provisions as to employment income.

13. (1) Gross income of an employee in respect of gains or profits from an employment includes :

(a) any wages, salary, remuneration, leave pay, fee, commission, bonus, gratuity, perquisite or allowance (whether in money or otherwise) in respect of having or exercising the employment;

(b) an amount equal to the value of the use or enjoyment by the employee of any benefit or amenity (not being a benefit or amenity convertible into money) provided for the employee by or on behalf of his employer, excluding-

(i) a benefit or amenity consisting of medical or dental treatment or a benefit for child care;

History.

Subparagraph 13(1)(b)(i) amended by Act 557 of 1997 s6, by inserting after the words "dental treatment" the words "or benefit for child care", shall have effect for year of assessment 1997 and subsequent years of assessment.

(ii) a benefit or amenity consisting of-

General provisions as to employment income.  
[Am.  
Act 293;  
Act 309;  
Act 323  
Act 591  
Act 661.]

(A) leave passages including meals and accomodation for travel within Malaysia not exceeding three times in any calendar year; or

Subparagraph 13(1)(b)(ii)(A) is ammended by Act 661 of 2006 s8, by inserting after the words "leave passages" the words "including meals and accomodation". with effect from year of asesment 2007.

(B) one leave passage for travel between Malaysia and any place outside Malaysia in any calender year, limited to a maximum of three thousand ringgit:

Provided that the benefit or amenity enjoyed under this subparagraph is confined only to the employee and members of his immediate family;

#### History

Subparagraph 13(1)(b)(ii) substituted by Act 591 of 1998 s4, with effect from 24 October 1998.

Subparagraph 13(1)(b)(ii) formerly read:

"(ii) a benefit or amenity consisting of leave passages within Malaysia not exceeding three time in any calendar year or between Malaysia and any place outside Malaysia not exceeding one passage in any calendar year:

Provided that the benefit or amenity enjoyed under this subparagraph is confined only to the employee and members of his immediate family. "

(iii) a benefit or amenity used by the employee solely in connection with the performance of his duties; and

(iv) a benefit or amenity falling under paragraph (c);

(c) an amount in respect of the use or enjoyment by the employee of living accommodation in Malaysia (including living accommodation in premises occupied by his employer) provided for the employee by or on behalf of the employer rent free or otherwise;

(d) so much of any amount (other than a pension, annuity or periodical payment falling under section 4 (e)) received by the employee, whether before or after his employment ceases, from a pension or provident fund,

scheme or society not approved for the purpose of this Act as would not have been so received if his employer had not made contributions in respect of the employee to the fund, scheme or society or its trustees; and

(e) any amount received by the employee, whether before or after his employment ceases, by way of compensation for loss of the employment, including any amount in respect of-

(i) a covenant entered into by the employee restricting his right after leaving the employment to engage in employment of a similar kind; or

(ii) any agreement or arrangement having the like effect.

(2) Gross income in respect of gains or profits from an employment-

(a) for any period during which the employment is exercised in Malaysia;

(b) for any period of leave attributable to the exercise of the employment in Malaysia;

(c) for any period during which the employee performs outside Malaysia duties incidental to the exercise of the employment in Malaysia;

(d) for any period during which a person is a director of a company and that company is resident in Malaysia for the basis year for a year of assessment and within that basis year that period or part of that period falls; or

(e) for any period during which the employment is exercised aboard a ship or aircraft used in a business operated by a person who is resident in Malaysia for the basis year for a year of assessment and within that basis year that period or part of that period falls,

shall be deemed to be derived from Malaysia.

(3) Gross income in respect of gains or profits from an employment in the public services or the service of a statutory authority-

(a) for any period during which the employment is exercised outside Malaysia; or

(b) for any period of leave attributable to the exercise of

the employment outside Malaysia,

shall be deemed to be derived from Malaysia if the employee is a citizen.

(4) For the purposes of subsection (1) a benefit, amenity or living accommodation provided for an employee as therein mentioned shall be deemed to be used or enjoyed by the employee if it is used or enjoyed by his spouse, family, servants, dependants or guests.

(5) Any question whether any gross income is gross income for a period mentioned in subsection (2) shall be decided by applying the appropriate provisions of Chapter 3 of Part III as if that period were the basis period for a year of assessment.