

GUIDEBOOK



B

2010

SELF

**INCOME TAX OF  
AN INDIVIDUAL**

**RESIDENT WHO CARRIES  
ON BUSINESS**

ASSESSMENT

Please use the new business codes (MCIS 2008)  
commencing from 15th February 2011 as per  
Appendix G

SYSTEM

**TOGETHER WE DEVELOP THE NATION**

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## Foreword

Lembaga Hasil Dalam Negeri Malaysia (LHDNM) expresses its appreciation towards individuals who have consistently performed their duty as responsible taxpayers in the settlement of their respective annual income tax. Their tax contributions have assisted in the development and improvement of the national socio-economic status.

To expedite and facilitate the performance by taxpayers of their respective tax responsibility, the government has entrusted its faith in them to assess and settle their income tax with the introduction of the Self Assessment System commencing from the year of assessment 2004 for individuals and non-corporate taxpayers.

Simplified forms with explanations and guides on how to fill out those forms and compute the chargeable income and income tax have been prepared to assist taxpayers.

## What is Form B Guidebook?

The following are contents of the Form B Guidebook :

1. A complete guide on how to fill out the Form B.
2. A series of Working Sheets (series HK-1 ... ) for computing the statutory income and loss from business :
  - HK-1 - Computation of Statutory Income from Business
  - HK-1B - Computation of Statutory Income from Partnership Business
  - HK-1C - Computation of Statutory Business Income for the Individual Entitled to Claim Schedule 7A Allowance
  - HK-1D - Computation of Statutory Business Income for the Individual Entitled to Claim Increased Exports Allowance for Qualifying Services
  - HK-1E - Computation of Statutory Income from Pioneer Business
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            - HK-1.2.4 - Plant and Machinery Allowances
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    - HK-1.2A - Summary of Capital Expenditure
    - HK-1.3 - Adjustment of Losses for Business and Partnership
    - HK-1.4 - Adjustment of Losses for Pioneer Business

3. A series of Working Sheets (series HK-2 ... ) for computing the statutory income from employment :
  - HK-2 - Computation of Statutory Income from Employment
  - HK-2.1 - Receipts under Paragraph 13(1)(a)
  - HK-2.2 - Computation of Taxable Gratuity
  - HK-2.3 - Computation of Tax Allowance
  - HK-2.4 - Benefits-In-Kind (BIK) [Paragraph 13(1)(b)]
  - HK-2.5 - Benefit/Value of Accommodation Provided [Paragraph 13(1)(c)]
  - HK-2.6 - Refund from Unapproved Pension or Provident Fund, Scheme or Society
  - HK-2.7 - Computation of Taxable Compensation
  
4. Ten (10) other Working Sheets are as follows :
  - HK-3 - Tax Deduction under Section 51 of Financial Act 2007 (Dividends)
  - HK-4 - Particulars of Properties/Assets and Total Rental
  - HK-5 - Computation of Statutory Income from Interest/Royalties
  - HK-6 - Tax Deduction under Section 110 (Others)
  - HK-7 - Not Applicable to Form B (Not Enclosed)
  - HK-8 - Income from Countries which have Avoidance of Double Taxation Agreement with Malaysia and Claim for Section 132 Tax Relief
  - HK-9 - Income from Countries Without Avoidance of Double Taxation Agreement with Malaysia and Claim for Section 133 Tax Relief
  
  - HK-10 - Instalments/Schedular Tax Deductions Paid
  - HK-11 - Basis Year Payments to Non-Residents (Withholding Tax)
  - HK-12 - Not Applicable to Form B (Not Enclosed)
  - HK-13 - Deduction for Maintenance of Unmarried Children
  - HK-14 - Life Insurance Premiums/Contributions to Approved Provident or Pension Fund, Education and Medical Insurance
  
5. A series of Appendices (series A ....) to explain and give guidance in computing the business income :
  - Appendix A1 -
    1. Gross business income
    2. Allowable expenses
  - Appendix A1.1 - Reminder on the need to keep record of adjustments and tax computation for the business
  
6. A series of Appendices (series B .....) to serve as a guide in the computation of employment income :
  - Appendix B1 - Explanation on Gratuity
  - Appendix B2 - Explanation on Tax Allowance/Tax Borne by the Employer
  - Appendix B3 - Explanation on Benefits-In-Kind or Amenities Arising out of Employment
  - Appendix B4 - Explanation on Living Accommodation Provided by the Employer
  - Appendix B5 - Explanation on Income from Compensation



The husband's Form B/BE is as follows:

- i) Total income of husband - RM76,463
  - ii) Total income transferred from wife - RM60,000 (with business income)
  - iii) Tax payable in the name of the husband - RM20,000.00
  - iv) Instalments paid by the husband - RM10,000.00
  - v) Instalments paid by the wife - RM3,000.00
- } RM13,000.00

**Part C**

**C16** (Form BE) TOTAL INCOME - SELF 7 6 4 6 3  
 OR **C34** (Form B)

**C17** (Form BE) **TOTAL INCOME TRANSFERRED FROM HUSBAND / WIFE \* FOR JOINT ASSESSMENT** 6 0 0 0 0  
 OR **C35** (Form B) \* Type of income transferred from Husband / Wife 1 1 = With business income  
 2 = Without business income

**C18** (Form BE) **AGGREGATE OF TOTAL INCOME** 1 3 6 4 6 3  
 OR **C36** (Form B)

**Part F**

**F1** Tax payable (from E14) 2 0 0 0 0 0 0

**LESS :**

**F2** Instalments/Monthly Tax Deductions Paid - SELF and HUSBAND / WIFE if joint assessment 1 3 0 0 0 0 0

**F3** Balance of tax payable ( F1 - F2 ) 7 0 0 0 0 0

**F4** OR : Tax paid in excess ( F2 - F1 )  

The wife does not have to fill in Parts D, E and F of her Form B.

Please take note that the tax computation should be done separately for the husband and wife when using relevant working sheets. Record of separate tax computations for the husband and wife must be properly kept for reference/audit by Lembaga Hasil Dalam Negeri Malaysia.

(4) General Rules for Filling out the Form B

- i. Part A : Particulars of Individual  
Fill in relevant information only.
- ii. Part B : Particulars of Husband/Wife  
Fill in relevant information only.

iii. Part C : Statutory Income and Total Income

This part has to be completed.

In the case of joint assessment, the individual who elects to be assessed in the name of the spouse is required to fill in until item C34 only. Items **C35** to **C36** need not be filled.

iv. Part D : Deductions

This part has to be completed. The individual who elects for joint assessment to be raised in the name of the spouse does not have to fill in this section.

v. Part E : Tax Payable

This part has to be completed. The individual who elects for joint assessment to be raised in the name of the spouse does not have to fill in this section.

vi. Part F : Status of Tax for Year of Assessment 2010

This part has to be completed. The individual who elects for joint assessment to be raised in the name of the spouse does not have to fill in this section.

vii. Part G : Income of Preceding Years Not Declared

Fill in relevant information only.

viii. Part H : Particulars of Executor of the Deceased Person's Estate

Fill in relevant information only.

ix. Part J : Particulars of Business Income

Fill in relevant information only.

x. Part K : Special Deduction, Further Deduction and Double Deduction

Fill in relevant information only.

xi. Part L : Incentive Claim / Exempt Income

Fill in relevant information only.

xii. Part M : Financial Particulars of Individual

Fill in relevant information only. Boxes not filled in are deemed inapplicable to you.

xiii. Declaration

This part has to be completed. If the form is not affirmed and duly signed, it will be returned to you and deemed not received by Lembaga Hasil Dalam Negeri Malaysia

xiv. Particulars of Tax Agent who Completes this Return Form

Fill in relevant information only.

## Part I - Form B

## BASIC INFORMATION

| Item | Subject                            | Explanation   | Working Sheet | Appendix |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|------|------------------------------------|---|---------------|----------|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1    | Name                               | Name as per identity card.  | -             | -        |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 2    | Income Tax No.                     | <p>Income tax number.</p> <p>Enter <b>SG</b> or <b>OG</b> followed by the income tax number in the boxes provided.</p> <p><i>Example I:</i> For income tax no. SG 10234567080</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>S</td><td>G</td><td>1</td><td>0</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>0</td><td>8</td><td>0</td> </tr> </table> <p style="text-align: center;">▲ Enter SG or OG</p> <p><i>Example II:</i> For income tax no. SG 10234567081</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>S</td><td>G</td><td>1</td><td>0</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>0</td><td>8</td><td>1</td> </tr> </table> <p style="text-align: center;">▲ Enter SG or OG</p> <p><i>Example III:</i> For income tax no. OG 12345678090</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>O</td><td>G</td><td>0</td><td>0</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>0</td><td>9</td><td>0</td> </tr> </table> <p style="text-align: center;">▲ Enter SG or OG</p> | S             | G        | 1 | 0 | 2 | 3 | 4 | 5 | 6 | 7 | 0 | 8 | 0 | S | G | 1 | 0 | 2 | 3 | 4 | 5 | 6 | 7 | 0 | 8 | 1 | O | G | 0 | 0 | 3 | 4 | 5 | 6 | 7 | 8 | 0 | 9 | 0 | - | - |
| S    | G                                  | 1   | 0             | 2        | 3 | 4 | 5 | 6 | 7 | 0 | 8 | 0 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| S    | G                                  | 1   | 0             | 2        | 3 | 4 | 5 | 6 | 7 | 0 | 8 | 1 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| O    | G                                  | 0   | 0             | 3        | 4 | 5 | 6 | 7 | 8 | 0 | 9 | 0 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 3    | New Identity Card No.              | New identity card number.   | -             | -        |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 4    | Old Identity Card No.              | Old identity card number.   | -             | -        |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 5    | Police No.                         | Police number (if any).   | -             | -        |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 6    | Army No.                           | Army number (if any).   | -             | -        |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 7    | Current Passport No.               | Passport number as per passport book.   | -             | -        |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
| 8    | Passport No. Registered with LHDNM | This refers to the last passport number filed with LHDNM prior to the current passport.   | -             | -        |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |

## STATUS OF TAX

To facilitate the processing of return forms, please complete this section correctly based on the tax computed on pages 6 and 7 of Form B 2010. Enter 'X' in one relevant box only.

## PART A :

## PARTICULARS OF INDIVIDUAL

| Item | Subject | Explanation  | Working Sheet | Appendix |
|------|---------|--|---------------|----------|
| A1   | Citizen | Enter "MY" if you are a citizen of Malaysian. If you are not a citizen of Malaysia, refer to the Appendix E to determine the country code. | -             | -        |

| Item | Subject                         | Explanation   | Working Sheet | Appendix   |
|------|---------------------------------|---|---------------|------------|
| A2   | Sex                             | Enter "1" for male or "2" for female.   | -             | -          |
| A3   | Status as at 31-12-2010         | Enter "1" for unmarried, "2" for married, "3" for a divorcee/widow/widower or "4" for deceased.   | -             | -          |
| A4   | Date of Marriage/Divorce/Dimise | 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.  | -             | -          |
| A5   | Type of Assessment              | <p>Enter:</p> <p>(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 C35 and C36, Part D, Part E and Part F of her Form B; or</p> <p>(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 C35 and C36, Part D, Part E and Part F of his Form B; or</p> <p>(iii) '3' if the individual and spouse elect for separate assessment; or</p> <p>(iv) '4' if the individual is married with a spouse who has no source of income or has income which is tax exempt.</p> <p>(iii) '5' if the individual is single / a divorcee / a widow / a widower / a deceased person.</p> <p><b>Note:</b> Conditions on eligibility to elect for joint assessment:</p> <p>(i) the husband and the wife were living together in the basis year for the year of assessment and did not in that basis year cease to live together;</p> <p>(ii) the husband or the wife must have total income to be aggregated with the total income of the spouse;</p> <p>(iii) must be a Malaysian citizen if not resident in Malaysia;</p> <p>(iv) the aggregation can be made with one wife only.</p> | -             | -          |
| A6   | Compliance with Public Rulings  | Public Ruling is a guide for the public which sets out the interpretation of the Director General of Inland Revenue in respect of a particular tax law, policy and procedure that are to be applied. Refer to Appendix H of the Form B Guidebook for the list of Public Rulings. Details of each Public Ruling are available from the LHDNM website. Enter '1' for full compliance with Public Rulings or '2' if one or more rulings are not complied with.   | -             | Appendix H |
| A7   | 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.  | -             | -          |
| A8   | Carry-back of current year loss | <p>Current year loss for year of assessment 2010 not exceeding RM100,000 shall be allowed for carry-back as a deduction against the defined aggregate income of the year of assessment 2009.</p> <p>Conditions for claiming carry-back loss under section 44B of ITA 1967:-</p> <ul style="list-style-type: none"> <li>● The amount of adjusted loss for the basis period for the year of assessment 2010 allowed for carry-back:- <ul style="list-style-type: none"> <li>(i) shall not exceed RM100,000; or</li> <li>(ii) where the defined aggregate income is less than RM100,000 for the year of assessment 2009, shall not exceed the amount of the defined aggregate income.</li> </ul> </li> </ul>   | -             | -          |

| Item | Subject  | Explanation  | Working Sheet | Appendix |
|------|--|--|---------------|----------|
|      |  | <ul style="list-style-type: none"> <li>The current year loss can be carried back by making an <b>irrevocable election</b> in the box indicated under Item A8; and stating the amount of loss carried back in item J1a(i) as well as the balance of loss carried forward in Item J1a(ii).</li> </ul> <p>In the box indicated under Item A8:</p> <ul style="list-style-type: none"> <li>enter '1' for those who qualify and wish to make a claim.</li> <li>Enter '2' for those who qualify but do not wish to make a claim <b>or</b> not entitled to make a claim.</li> <li>Revision is not allowed to be made on the amount of loss carried back after an election has been made; or when there is an increase in the amount of adjusted business loss for the basis period for year of assessment 2010 as a result of an appeal or audit.</li> <li>Penalty shall be imposed for the year of assessment 2009 if the Director General discovers that the amount of adjusted loss brought from the year of assessment 2010 exceeds the actual amount. The amount of penalty imposed shall be equal to the amount of tax undercharged as a result of the discovery. Rate of penalty shall be in accordance with the Tax Audit Framework (Amendment 2009).</li> </ul> <p><b>How to make a claim:-</b><br/>You are required to furnish:-</p> <ul style="list-style-type: none"> <li>copy of pages 1 and 8 of Form B for Year of Assessment 2010 which indicate the election made as well as the amount of loss carried back; and</li> <li>the amended tax computation for Year of Assessment 2009</li> </ul> <p>to the LHDNM branch handling his income tax file on the same day as the date on which he furnished his Form B for Year of Assessment 2010.</p> |               |          |
| A9   | Approved by the Minister as a Knowledge Worker | Enter '1' if your application to be subject to tax under Paragraph 1 of Part XIV Schedule 1 of ITA 1967 as a knowledge worker is approved by the Minister; or '2' if not applicable.<br>For further details, refer to P.U.(A) 344/2010 in the LHDNM website.   | -             | -        |
| A9a  | Date of Approval by the Minister               | If A9 = 1, enter the date of approval by the Minister.   | -             | -        |
| A10  | Correspondence Address                         | Address to be used for any correspondence with LHDNM.  | -             | -        |
| A11  | Address of Business Premise                    | Address where the main business is carried on.   | -             | -        |
| A12  | Telephone No.                                  | Telephone number of office/tax agent's firm/residence/handphone.   | -             | -        |
| A13  | Employer's No.                                 | Enter the employer's E file reference number.<br><i>Example</i> : E 1023456708   | -             | -        |
| A14  | e-mail   | e-mail address (if any).   | -             | -        |
| A15  | Website / Blog Address                         | Website / Blog address (if any).   | -             | -        |
| A16  | Name of Bank                                   | For the purpose of tax refund (if any) by LHDNM, state the name of the bank through which the payment is to be made.   | -             | -        |
| A17  | Bank Account No.                               | Your account number at the bank concerned.   | -             | -        |

|                 |                                    |
|-----------------|------------------------------------|
| <b>PART B :</b> | <b>PARTICULARS OF HUSBAND/WIFE</b> |
|-----------------|------------------------------------|

| Item | Subject               | Explanation  | Working Sheet | Appendix |
|------|-----------------------|--|---------------|----------|
| B1   | Name of Husband/Wife  | Name of the husband/wife as per identity card.   | -             | -        |
| B2   | Income Tax No.        | Fill in the income tax number of your husband/wife by entering <b>SG</b> or <b>OG</b> followed by the income tax number in the boxes provided. | -             | -        |
| B3   | New Identity Card No. | New identity card number of the husband/wife.  | -             | -        |
| B4   | Old Identity Card No. | Old identity card number of the husband/wife.  | -             | -        |
| B5   | Police No.            | Police number of the husband/wife (if any).  | -             | -        |
| B6   | Army No.              | Army number of the husband/wife (if any).  | -             | -        |
| B7   | Passport No.          | Passport number of the husband/wife as per passport book.  | -             | -        |

Note : Where there is more than one (1) wife, please furnish the information as per format B1 to B7 by using attachment(s) and submit together with the Form B.

|                 |  |
|-----------------|--|
| <b>PART C :</b> | <b>STATUTORY INCOME AND TOTAL INCOME</b> |
|-----------------|--|

| Item | Subject                                     | Explanation   | Working Sheet                         | Appendix    |
|------|---|---|---------------------------------------|-------------|
| C1   | Statutory Income From Business : Business 1 | If there is only one business, use the boxes provided for Business 1.<br>With effect from the year 2004, this business shall be known as "Business 1" until the business ceases. Other businesses shall be known as "Business 2" and so forth.  | -                                     | -           |
|      | Business Code                               | Refer to Appendix G for the business code of business 1.  | -                                     | Appendix G  |
|      | Amount                                      | Transfer amount from item J5 Working Sheet HK-1/ item N from Working Sheet HK-1C / item L from Working Sheet HK-1D to this box.   | HK-1, HK-1C, HK-1D, HK-1.1 to HK-1.2A | Appendix A1 |
| C2   | Business 2                                  | See the explanation for item C1.  | As per C1                             | As per C1   |
| C3   | Business 3 + 4 and so forth                 | See the explanation for item C1.<br>If there are more than three (3) businesses, enter the sum of statutory income from Business 3 and so forth in this box. List out Business 3 and so forth as per format C1 and C2 for each business by using attachment(s) and submit together with the Form B. | As per C1                             | As per C1   |

| Item | Subject   | Explanation   | Working Sheet | Appendix       |
|------|---|---|---------------|----------------|
| C4   | Statutory Income From Partnership - Partnership 1 | Partnership 1 as designated.  | -             | -              |
|      | Income Tax No.                                    | State the income tax number of the partnership concerned.<br>Example : D 1234567709   | -             | -              |
|      | Amount  | Amount from item E/G/J Working Sheet HK-1B.   | HK-1B         | -              |
| C5   | Partnership 2                                     | See the explanation for item C4.  | HK-1B         | -              |
| C6   | Partnership 3 + 4 and so forth                    | See the explanation for item C4.<br>If there are more than three (3) partnership businesses, enter the sum of statutory business income from Partnership 3 and so forth in this box. List out Partnership 3 and so forth as per format C4 and C5 for each partnership business by using attachment(s) and submit together with the Form B.  | HK-1B         | -              |
| C7   | Aggregate statutory income from businesses        | Sum of amounts from items C1 to C6.   | -             | -              |
| C8   | Business losses brought forward                   | Business losses not absorbed by income of the previous year of assessment.<br>Amount from item B Working Sheet HK-1.3.<br>If amount in C8 exceeds amount in C7, enter the amount as per item C7 in this box.<br>Enter "0" in this box if there is no business loss brought forward.   | HK-1.3        | -              |
| C9   | Total   | C7 minus C8   | -             | -              |
| C10  | Employment  | Amount from item N4 Working Sheet HK-2.   | HK-2          | Appendix B1-B5 |
| C11  | 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 E15.<br>Amount C(iii) from Working Sheet HK-3.  | HK-3          | -              |
| C12  | Interest and Discounts                            | Income in respect of interest received by individuals resident in Malaysia from money deposited with the following institutions is tax exempt:<br>(i) A bank or a finance company licensed or deemed to be licensed under the Banking and Financial Institutions Act 1989;<br>(ii) A bank licensed under the Islamic Banking Act 1983;<br>(iii) A development financial institutions prescribed under the Development Financial Institutions Act 2002;<br>(iv) The Lembaga Tabung Haji established under the Tabung Haji Act 1995;<br>(v) The Malaysia Building Society Berhad incorporated under the Companies Act 1965; | HK-5          | -              |

| Item   | Subject   | Explanation   | Working Sheet          | Appendix              |   |          |   |                 |  |                 |                           |          |   |           |                  |                  |  |                 |  |  |
|--|---|---|------------------------|-----------------------|---|----------|---|-----------------|--|-----------------|---------------------------|----------|---|-----------|------------------|------------------|--|-----------------|--|--|
|  |   | (vi) The Borneo Housing Finance Berhad incorporated under the Companies Act 1965.<br>Amount from item E Working Sheet HK-5.   |                        |                       |   |          |   |                 |  |                 |                           |          |   |           |                  |                  |  |                 |  |  |
|  |   | <b>Discounts</b> - These relate to earnings from discounting transactions such as dealings in treasury bills.   | -                      | -                     |   |          |   |                 |  |                 |                           |          |   |           |                  |                  |  |                 |  |  |
| C13  | Rents, royalties and premiums                     | <b>Rents</b> - These are rental received in respect of houses, shophouses, land, plant, machines, furniture and other similar assets.<br>Amount from item D Working Sheet HK-4.   | HK-4                   | -                     |   |          |   |                 |  |                 |                           |          |   |           |                  |                  |  |                 |  |  |
|  |   | <b>Royalties</b> - Royalties received in respect of the use of copyrights/patents are taxable if they exceed the following exemption limits:  | HK-5                   | -                     |   |          |   |                 |  |                 |                           |          |   |           |                  |                  |  |                 |  |  |
|  |   | <table border="0"> <thead> <tr> <th><u>Type of Royalty</u></th> <th><u>Exemption (RM)</u></th> </tr> </thead> <tbody> <tr> <td>(i) Publication of artistic works/recording discs/tapes<br/>(Paragraph 32 of Schedule 6)</td> <td>10,000</td> </tr> <tr> <td>(ii) Translation of books/literary works<br/>(Paragraph 32A of Schedule 6)</td> <td>12,000</td> </tr> <tr> <td>(iii) Publication of literary works/original paintings/musical compositions<br/>(Paragraph 32B of Schedule 6)</td> <td>20,000</td> </tr> <tr> <td><i>Example:</i></td> <td></td> </tr> <tr> <td>Amount received in respect of the publication of artistic works</td> <td>RM 14,000</td> </tr> <tr> <td>Less : exemption</td> <td><u>RM 10,000</u></td> </tr> <tr> <td></td> <td><u>RM 4,000</u></td> </tr> </tbody> </table> | <u>Type of Royalty</u> | <u>Exemption (RM)</u> | (i) Publication of artistic works/recording discs/tapes<br>(Paragraph 32 of Schedule 6) | 10,000   | (ii) Translation of books/literary works<br>(Paragraph 32A of Schedule 6) | 12,000          | (iii) Publication of literary works/original paintings/musical compositions<br>(Paragraph 32B of Schedule 6) | 20,000          | <i>Example:</i>           |          | Amount received in respect of the publication of artistic works | RM 14,000 | Less : exemption | <u>RM 10,000</u> |  | <u>RM 4,000</u> |  |  |
| <u>Type of Royalty</u>   | <u>Exemption (RM)</u>                             |   |                        |                       |   |          |   |                 |  |                 |                           |          |   |           |                  |                  |  |                 |  |  |
| (i) Publication of artistic works/recording discs/tapes<br>(Paragraph 32 of Schedule 6)                      | 10,000  |   |                        |                       |   |          |   |                 |  |                 |                           |          |   |           |                  |                  |  |                 |  |  |
| (ii) Translation of books/literary works<br>(Paragraph 32A of Schedule 6)                                    | 12,000  |   |                        |                       |   |          |   |                 |  |                 |                           |          |   |           |                  |                  |  |                 |  |  |
| (iii) Publication of literary works/original paintings/musical compositions<br>(Paragraph 32B of Schedule 6) | 20,000  |   |                        |                       |   |          |   |                 |  |                 |                           |          |   |           |                  |                  |  |                 |  |  |
| <i>Example:</i>  |   |   |                        |                       |   |          |   |                 |  |                 |                           |          |   |           |                  |                  |  |                 |  |  |
| Amount received in respect of the publication of artistic works  | RM 14,000   |   |                        |                       |   |          |   |                 |  |                 |                           |          |   |           |                  |                  |  |                 |  |  |
| Less : exemption   | <u>RM 10,000</u>                                  |   |                        |                       |   |          |   |                 |  |                 |                           |          |   |           |                  |                  |  |                 |  |  |
|  | <u>RM 4,000</u>                                   |   |                        |                       |   |          |   |                 |  |                 |                           |          |   |           |                  |                  |  |                 |  |  |
|  |   | Enter RM4,000 in item F Working Sheet HK-5<br>Amount from item H Working Sheet HK-5.  |                        |                       |   |          |   |                 |  |                 |                           |          |   |           |                  |                  |  |                 |  |  |
| C14  | Pensions, annuities and other periodical payments | <b>Pensions</b> – 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 tax exempt if paid out from an approved fund, scheme or society. 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.<br><br>Amount of pension to be taxed is as per the annual pension statement.  | -                      | -                     |   |          |   |                 |  |                 |                           |          |   |           |                  |                  |  |                 |  |  |
|  |   | <table border="0"> <tbody> <tr> <td><i>Example :</i></td> <td></td> </tr> <tr> <td>Public service pension (approved fund)</td> <td>RM35,000</td> </tr> <tr> <td>Political pension</td> <td><u>RM55,000</u></td> </tr> <tr> <td style="text-align: right;">Total</td> <td><u>RM90,000</u></td> </tr> <tr> <td>Amount of taxable pension</td> <td>RM35,000</td> </tr> </tbody> </table>   | <i>Example :</i>       |                       | Public service pension (approved fund)  | RM35,000 | Political pension   | <u>RM55,000</u> | Total  | <u>RM90,000</u> | Amount of taxable pension | RM35,000 |   |           |                  |                  |  |                 |  |  |
| <i>Example :</i>   |   |   |                        |                       |   |          |   |                 |  |                 |                           |          |   |           |                  |                  |  |                 |  |  |
| Public service pension (approved fund)   | RM35,000  |   |                        |                       |   |          |   |                 |  |                 |                           |          |   |           |                  |                  |  |                 |  |  |
| Political pension  | <u>RM55,000</u>                                   |   |                        |                       |   |          |   |                 |  |                 |                           |          |   |           |                  |                  |  |                 |  |  |
| Total  | <u>RM90,000</u>                                   |   |                        |                       |   |          |   |                 |  |                 |                           |          |   |           |                  |                  |  |                 |  |  |
| Amount of taxable pension  | RM35,000  |   |                        |                       |   |          |   |                 |  |                 |                           |          |   |           |                  |                  |  |                 |  |  |
|  |   | <b>Annuities</b> – These are sums of money received in accordance with a will or investment of money or contract entitling the annuitant to a series of payments, whether or not received regularly or for a limited period only.   |                        |                       |   |          |   |                 |  |                 |                           |          |   |           |                  |                  |  |                 |  |  |
|  |   | <b>Periodical payments</b> – These refer to recurring payments received at fixed times.   |                        |                       |   |          |   |                 |  |                 |                           |          |   |           |                  |                  |  |                 |  |  |

| Item | Subject                                       | Explanation   | Working Sheet               | Appendix |
|------|---|---|-----------------------------|----------|
| C15  | Other gains or profits                        | Other income such as payments received for part-time/occasional broadcasting, lecturing, writing and so forth.  | HK-6                        | -        |
| C16  | 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"> <li><input type="checkbox"/> Earnings/proceeds in relation to expenditure on prospecting operations under Schedule 4 ITA 1967.</li> <li><input type="checkbox"/> The earnings/proceeds can be taken into account in the tax computation if claims for such expenditure had previously been made.</li> <li><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.</li> <li><input type="checkbox"/> Computations must be properly kept for examination.</li> <li><input type="checkbox"/> Enter the amount computed in this box.</li> </ul> | -                           | -        |
| C17  | Aggregate statutory income from other sources | Sum of amounts from items C10 to C16.   | -                           | -        |
| C18  | Aggregate Income                              | Sum of amounts from items C9 and C17.   | -                           | -        |
| C19  | Current year business losses                  | <p>Current year losses from business can be deducted from the same year's aggregate income.</p> <p><i>Example:</i> Business losses of the year 2010 can be deducted from the aggregate income of the year 2010.</p> <p>Adjustment of losses for business (if any) should be done on Working Sheet HK-1.3.</p> <p>Adjusted business loss is to be computed based on the format in Working Sheet HK-1/HK-1C/HK-1D. Total up all the adjusted losses if there are losses from more than one (1) business and enter the amount in item D Working Sheet HK-1.3.</p> <p>Amount from item E Working Sheet HK-1.3</p> <p>Amount in C19 is restricted to the amount in C18. If amount in C19 exceeds the amount in C18, enter the amount as per item C18 in this box.</p>                            | HK-1, HK-1C, HK-1D & HK-1.3 | -        |
| C20  | Total   | C18 minus C19   | -                           | -        |
| C21  | Qualifying prospecting expenditure            | <p>Refer to paragraph 44(1)(b) and Schedule 4 ITA 1967 to determine the eligibility.</p> <p>Refer to paragraph 5 of Schedule 4 on the method of computation.</p> <p>Retain the computation for examination.</p> <p>Enter the amount of claim (unclaimed balance from previous years and current year claim) in this box. However, this amount is restricted to the amount in C20.</p> <p>The balance not absorbed by item C20 (if any) is to be entered in item L3.</p>   | -                           | -        |
| C22  | Qualifying farm expenditure                   | <p>Refer to the saving and transitional provision for Schedule 4A relating to the balance of capital expenditure not fully claimed.</p> <p>The amount is restricted to the amount in C20. The balance not absorbed by item C20 (if any) is to be entered in item L4.</p>  | -                           | -        |
| C23  | Total   | C20 minus (C21 plus C22). Enter "0" if value is negative.   | -                           | -        |

| Item | Subject  | Explanation   | Working Sheet  | Appendix |
|------|--|---|--|----------|
| C24  | Gift of money to the Government, State Government, local authorities   | Monetary gifts made to the Government, State Government, a local authority or an institution/organisation approved by the Director General of Inland Revenue.<br>Subsection 44(6)   | -  | -        |
| C24A | Gift of money to approved institutions or organisations  | Gift of money to institutions / organizations approved by the Director General of Inland Revenue.<br>Subsection 44(6) and proviso   | Restricted to 7% of the aggregate income in item C18 |          |
| C25  | 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.<br>Subsection 44(11B) |  |          |
| C26  | Gift of money or cost of contribution in kind for any project of nasional interest approved by the Minister of Finance     | Gift of money or cost of contribution in kind for any project of nasional interest approved by the Minister.<br>Subsection 44(11c)  |  |          |
| C27  | 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 Museum Malaysia or the Director General of National Archives.<br>Subsection 44(6A)               | -  | -        |
| C28  | 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.<br>Subsection 44(8)  | -  | -        |
| C29  | Gift of money or contribution in kind for the provision of facilities in public places for the benefit of disabled persons | An amount equal to the value of any gift of money or contribution in kind for the provision of public facilities for the benefit of disabled persons, will be determined by the relevant local authority.<br>Subsection 44(9)   | -  | -        |
| C30  | 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.<br>Subseksyen 44(10)   | -  | -        |
| C31  | Gift of paintings to the National Art Gallery or any state art gallery   | An amount equal to the value of any gift of paintings to the National Art Gallery or any state art gallery, will be determined by the National Art Gallery or any state art gallery.<br>Subsection 44(11)                       | -  | -        |
| C32  | Total  | C23 minus ( C24 to C31 ). Enter "0" if the result of the computation is negative.   | -  | -        |

| Item | Subject  | Explanation   | Working Sheet | Appendix |
|------|--|---|---------------|----------|
| C33  | 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 <b>agriculture</b> (agro-based) shall be fully/partially tax exempt.<br><br>Refer to Working Sheet HK-1E for the amount to be entered in this item.                             | HK-1E         | -        |
| C34  | Total Income (Self)  | C32 plus C33  | -             | -        |
| C35  | Total Income Transferred from Husband/Wife* For Joint Assessment | This item has to be filled in by the individual in whose name the joint assessment is to be raised.<br><br><b>This item and item C36 need not be filled if:</b><br>1. The individual is single/a divorcee/a widow/a widower<br>2. the spouse of the individual does not have any source of income or has income which is tax exempt<br>3. elect of separate assessment<br>4. elects for joint assessment to be raised in the name of his/her spouse | -             | -        |
|      | * Type of income transferred from Husband/Wife                   | Enter '1' if income transferred from husband / wife includes business source or '2' if not.   |               |          |
| C36  | Aggregate of Total Income  | C34 plus C35  |               |          |

## PART D:

## DEDUCTIONS

| Item | Subject                            | Explanation   | Working Sheet | Appendix |
|------|------------------------------------|---|---------------|----------|
| D1   | 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)  | -             | -        |
| D2   | Medical expenses for parents       | Medical expenses incurred on parents are limited to RM5,000. Medical expenses which qualify for deductions would include:<br>(i) medical care and treatment provided by a nursing home; and<br>(ii) dental treatment limited to tooth extraction, filling, scaling and cleaning but not including cosmetic dental treatment expenses such as teeth restoration and replacement involving crowning, root canal and dentures.<br>Paragraph 46(1)(c) | -             | -        |
| D3   | 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)   | -             | -        |

| Item | Subject   | Explanation  | Working Sheet | Appendix |
|------|---|--|---------------|----------|
| D4   | Disabled person   | An individual will be allowed an additional personal relief of RM6,000 if he is a disabled person.<br>Paragraph 46(1)(e)   | -             | -        |
| D5   | 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:<br>(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<br>(ii) any course of study for a degree at Masters or Doctorate level.<br>Paragraph 46(1)(f) | -             | -        |
| D6   | 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 oneself, husband/wife or child is limited to a maximum of RM5,000.<br>Paragraph 46(1)(g)  | -             | -        |
| D7   | Complete medical examination                            | Complete medical examination refers to thorough examination. Amount expended on oneself, the spouse or child is deductible up to a maximum of RM500 but the total of both deductions (D6 and D7) is limited to a maximum of RM5,000.<br>Paragraph 46(1)(h)   | -             | -        |
| D8   | Purchase of books/magazines                             | 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.<br>Paragraph 46(1)(i)  | -             | -        |
| D9   | 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)  | -             | -        |
| D10  | 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 RM3,000. The allowable deduction is limited to the net amount deposited in that basis year only.<br>Example: For year 2010,<br>Balance brought forward: RM4,500<br>Total deposit: RM2,000<br>Total withdrawal: RM1,500<br><br>Allowable deduction is <b>RM500</b> (RM2,000 – RM1,500). The balance brought forward of RM4,500 is not taken into account.   | -             | -        |

| Item | Subject  | Explanation  | Working Sheet | Appendix |
|------|--|--|---------------|----------|
| D11  | Purchase of sports equipment or any sports activity as defined under the Sports Development Act 1997 | 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, swimsuits and sports shoes. Paragraph 46(1)(l)  | -             | -        |
| D12  | Payment of broadband subscription  | An amount limited to a maximum of RM500 is deductible in respect of expenses expended by the individual for the payment of broadband subscription under the individual's name. This deduction is only allowed for Years of Assessment 2010, 2011 and 2012. Paragraph 46(1)(m)  | -             | -        |
| D13  | Interest on housing loan   | 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.<br>Conditions for eligibility:<br>(i) an individual who is a citizen and resident;<br>(ii) the purchase of the residential property is limited to one unit only;<br>(iii) the Sale and Purchase Agreement has been executed 10 March 2009 to 31 December 2010; and from<br>(iv) that residential property must not be rented out.<br>Where:<br>(a) 2 or more individuals are each entitled to claim deduction in respect of the same residential property; and<br>(b) the total amount of interest expended by those individuals exceed the amount of deduction allowable for that relevant year,<br>There shall be allowed to each of those individuals for that relevant year an amount to be determined in accordance with the following formula: $A \times \frac{B}{C}$<br>Where;<br>A = total amount of deduction allowed for that relevant year;<br>B = total interest expended in the basis year for the relevant year by that individual; and<br>C = total interest expended in the basis year for that relevant year by all such individuals. | -             | -        |
| D14  | Husband / Wife / Payment of alimony to former wife   | Relief of RM3,000 is given in respect of a husband living together in the basis year provided that he has no total income or has elected for joint assessment. Section 45A<br>Relief of RM3,000 is given in respect of a wife living together in the basis year provided that she has no income / total income or has elected for joint assessment. Paragraph 47(1)(a)<br>Payment to a former wife is also deductible provided that the deduction for wife and alimony payments <b>shall not exceed RM3,000</b> . Voluntary alimony payments under a mutual agreement but without any formal agreement do not qualify. Subsection 47(2) and 47(3)  | -             | -        |
| D15  | 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) & section 45A   | -             | -        |

| Item        | Subject                                 | Explanation   | Working Sheet | Appendix   |                      |  |            |      |     |   |     |      |   |   |      |                  |       |     |   |       |       |   |   |      |   |   |       |   |
|-------------|---|---|---------------|------------|----------------------|--|------------|------|-----|---|-----|------|---|---|------|------------------|-------|-----|---|-------|-------|---|---|------|---|---|-------|---|
| D16         | No. of children eligible for deduction  | Enter the total number of children eligible for claim of child relief by the individual and husband/wife (including 50%* eligibility).  | -             | -          |                      |  |            |      |     |   |     |      |   |   |      |                  |       |     |   |       |       |   |   |      |   |   |       |   |
|             | No. of children claimed by own self     | Enter the total number of children in respect of the deduction claimed by the individual in this item.  | -             | -          |                      |  |            |      |     |   |     |      |   |   |      |                  |       |     |   |       |       |   |   |      |   |   |       |   |
|             | No. of children claimed by husband/wife | Enter the total number of children in respect of the deduction claimed by the husband/wife for separate assessment.   | -             | -          |                      |  |            |      |     |   |     |      |   |   |      |                  |       |     |   |       |       |   |   |      |   |   |       |   |
|             |   | <p><u>100% Eligibility</u><br/>This part has to be filled in by the individual who is entitled to claim the whole of the allowable deduction.</p> <p><u>50% Eligibility</u><br/>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 that whole deduction.<br/>Subsection 48(4)<br/>Refer Working Sheet HK-13 for computation.</p> <p>For <b>Separate Assessment</b>, 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"> <tr> <td></td> <td>Ali</td> <td>Wife</td> <td></td> <td>Ali</td> <td>Wife</td> </tr> <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> </table> |               | Ali        | Wife                 |  | Ali        | Wife | (i) | 5 | 0   | (iv) | 2 | 3 | (ii) | 4                | 1     | (v) | 1 | 4     | (iii) | 3 | 2 | (vi) | 0 | 5 | HK-13 | - |
|             | Ali                                     | Wife  |               | Ali        | Wife                 |  |            |      |     |   |     |      |   |   |      |                  |       |     |   |       |       |   |   |      |   |   |       |   |
| (i)         | 5                                       | 0   | (iv)          | 2          | 3                    |  |            |      |     |   |     |      |   |   |      |                  |       |     |   |       |       |   |   |      |   |   |       |   |
| (ii)        | 4                                       | 1   | (v)           | 1          | 4                    |  |            |      |     |   |     |      |   |   |      |                  |       |     |   |       |       |   |   |      |   |   |       |   |
| (iii)       | 3                                       | 2   | (vi)          | 0          | 5                    |  |            |      |     |   |     |      |   |   |      |                  |       |     |   |       |       |   |   |      |   |   |       |   |
| D16a        | Child - Under the age of 18 years       | <p>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.<br/>Paragraph 48(1)(a) &amp; 48(2)(a)</p> <p><i>Example:</i></p> <p>Mr. A claimed deduction for children in respect of the following:<br/>The eldest child studying at Sekolah Rendah Taman Desa is seven (7) years old while the second child who is five (5) years old is studying at Tadika GCC.</p> <p>Computation of child relief:</p> <table border="1"> <tr> <td colspan="2" style="text-align: center;"><b>100%</b></td> <td colspan="2" style="text-align: center;"><b>Eligible Rate</b></td> <td colspan="2" style="text-align: center;"><b>50%</b></td> </tr> <tr> <td>No.</td> <td></td> <td>No.</td> <td></td> <td></td> <td></td> </tr> <tr> <td>2</td> <td><math>\times 1,000 =</math></td> <td>2,000</td> <td></td> <td></td> <td>2,000</td> </tr> </table>   | <b>100%</b>   |            | <b>Eligible Rate</b> |  | <b>50%</b> |      | No. |   | No. |      |   |   | 2    | $\times 1,000 =$ | 2,000 |     |   | 2,000 | -     | - |   |      |   |   |       |   |
| <b>100%</b> |   | <b>Eligible Rate</b>  |               | <b>50%</b> |                      |  |            |      |     |   |     |      |   |   |      |                  |       |     |   |       |       |   |   |      |   |   |       |   |
| No.         |   | No.   |               |            |                      |  |            |      |     |   |     |      |   |   |      |                  |       |     |   |       |       |   |   |      |   |   |       |   |
| 2           | $\times 1,000 =$                        | 2,000   |               |            | 2,000                |  |            |      |     |   |     |      |   |   |      |                  |       |     |   |       |       |   |   |      |   |   |       |   |
| D16b        | 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.<br/>Paragraph 48(1)(b) &amp; 48(2)(a)</p> <p><input type="checkbox"/> Relief of RM4,000 for each unmarried child of 18 years and above on condition that:</p>  | -             | -          |                      |  |            |      |     |   |     |      |   |   |      |                  |       |     |   |       |       |   |   |      |   |   |       |   |

| Item          | Subject                | Explanation  | Working Sheet  | Appendix  |               |         |              |         |              |         |              |       |   |           |       |  |  |  |  |  |        |  |
|---------------|------------------------|--|--|-----------|---------------|---------|--------------|---------|--------------|---------|--------------|-------|---|-----------|-------|--|--|--|--|--|--------|--|
|               |                        | (i) receiving further education <b>in Malaysia</b> in respect of an award of diploma or higher (excluding matriculation/preparatory courses).<br>(ii) receiving further education <b>outside Malaysia</b> in respect of an award of degree or its equivalent (including Master or Doctorate).<br>(iii) the instruction and educational establishment shall be approved by the relevant government authority.<br>Subparagraph 48(3)(a)(i)   |  |           |               |         |              |         |              |         |              |       |   |           |       |  |  |  |  |  |        |  |
|               |                        | <p><i>Example:</i></p> <p>Mr. A claimed the following child relief for the year 2010:<br/>                     The eldest child who is 25 years old (unmarried), is taking a degree course at Boston University.<br/>                     The second child who is 23 years old (unmarried), is pursuit of a diploma course at UiTM.<br/>                     The third child who is 22 years old (unmarried), is taking a diploma course at the University of New Haven.<br/>                     The forth child who is 20 years old (unmarried), undertakes a matriculation course at UKM.<br/>                     Mr. A and his former wife claimed a deduction of 50% each on the expended amount in respect of the fifth child who is 18 years old and studying at Sekolah Menengah Wangsa Maju.</p> <p>Computation of child relief:</p> |  |           |               |         |              |         |              |         |              |       |   |           |       |  |  |  |  |  |        |  |
|               |                        | <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Eldest child:</td> <td style="text-align: right;">RM4,000</td> </tr> <tr> <td>Second child:</td> <td style="text-align: right;">RM4,000</td> </tr> <tr> <td>Third child:</td> <td style="text-align: right;">RM1,000</td> </tr> <tr> <td>Forth child:</td> <td style="text-align: right;">RM1,000</td> </tr> <tr> <td>Fifth child:</td> <td style="text-align: right;">RM500</td> </tr> </table>  | Eldest child:  | RM4,000   | Second child: | RM4,000 | Third child: | RM1,000 | Forth child: | RM1,000 | Fifth child: | RM500 |   |           |       |  |  |  |  |  |        |  |
| Eldest child: | RM4,000                |  |  |           |               |         |              |         |              |         |              |       |   |           |       |  |  |  |  |  |        |  |
| Second child: | RM4,000                |  |  |           |               |         |              |         |              |         |              |       |   |           |       |  |  |  |  |  |        |  |
| Third child:  | RM1,000                |  |  |           |               |         |              |         |              |         |              |       |   |           |       |  |  |  |  |  |        |  |
| Forth child:  | RM1,000                |  |  |           |               |         |              |         |              |         |              |       |   |           |       |  |  |  |  |  |        |  |
| Fifth child:  | RM500                  |  |  |           |               |         |              |         |              |         |              |       |   |           |       |  |  |  |  |  |        |  |
|               |                        |  | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; text-align: center;">2</td> <td style="width: 10%; text-align: center;">x 1,000 =</td> <td style="width: 25%; text-align: center;">2,000</td> <td style="width: 25%; text-align: center;">1</td> <td style="width: 10%; text-align: center;">x 500 =</td> <td style="width: 25%; text-align: center;">500</td> </tr> <tr> <td style="text-align: center;">2</td> <td style="text-align: center;">x 4,000 =</td> <td style="text-align: center;">8,000</td> <td style="text-align: center;">2</td> <td style="text-align: center;">x 2,000 =</td> <td style="text-align: center;">4,000</td> </tr> <tr> <td colspan="5"></td> <td style="text-align: center;">10,500</td> </tr> </table> | 2         | x 1,000 =     | 2,000   | 1            | x 500 = | 500          | 2       | x 4,000 =    | 8,000 | 2 | x 2,000 = | 4,000 |  |  |  |  |  | 10,500 |  |
| 2             | x 1,000 =              | 2,000  | 1  | x 500 =   | 500           |         |              |         |              |         |              |       |   |           |       |  |  |  |  |  |        |  |
| 2             | x 4,000 =              | 8,000  | 2  | x 2,000 = | 4,000         |         |              |         |              |         |              |       |   |           |       |  |  |  |  |  |        |  |
|               |                        |  |  |           | 10,500        |         |              |         |              |         |              |       |   |           |       |  |  |  |  |  |        |  |
| D16c          | Child - Disabled child | An individual is entitled to a relief of RM5,000 if the child is disabled.<br>Paragraph 48(1)(d) & 48(2)(b).   | -  | -         |               |         |              |         |              |         |              |       |   |           |       |  |  |  |  |  |        |  |
|               |                        | <p>An additional relief of RM4,000 is given for each disabled child of 18 years and above on condition that:</p> <p>(i) receiving further education <b>in Malaysia</b> in respect of an award of diploma or higher (excluding matriculation/preparatory courses).<br/>                     (ii) receiving further education <b>outside Malaysia</b> in respect of an award of degree or its equivalent (including Master or Doctorate).<br/>                     (iii) the instruction and educational establishment shall be approved by the relevant government authority.</p>   |  |           |               |         |              |         |              |         |              |       |   |           |       |  |  |  |  |  |        |  |

| Item | Subject | Explanation  | Working Sheet | Appendix |
|------|---------|--|---------------|----------|
|      |         | <p>An individual is entitled to a total relief of <b>RM9,000</b> if the above condition is complied with.</p> <p>Subparagraph 48(3)(a)(ii)</p> <p><b>Example:</b></p> <p>Mr. B claimed the child relief as following for the year 2010 :</p> <p>The eldest child who is 30 years old, is disabled (unmarried) and unemployed.</p> <p>The second child who is 22 years old, is also disabled but pursuing a degree course at USM.</p> <p>Computation of child relief:</p> <p>Eldest child: RM5,000</p> <p>Second child: RM9,000</p> <div style="border: 1px solid black; padding: 5px; display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;"> <math>\boxed{1} \times 5,000 = \boxed{5,000}</math> </div> <div style="text-align: center;"> <math>\boxed{1} \times 2,500 = \boxed{2,500}</math> </div> </div> <div style="border: 1px solid black; padding: 5px; display: flex; justify-content: space-around; align-items: center; margin-top: 5px;"> <div style="text-align: center;"> <math>\boxed{1} \times 9,000 = \boxed{9,000}</math> </div> <div style="text-align: center;"> <math>\boxed{1} \times 4,500 = \boxed{4,500}</math> </div> <div style="text-align: center;"> <math>\boxed{14,000}</math> </div> </div> |               |          |

|     |                              |   |       |   |
|-----|------------------------------|---|-------|---|
| D17 | Insurance and provident fund | <ul style="list-style-type: none"> <li><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 does not qualify.</li> <li><input type="checkbox"/> Contributions to the Employees Provident Fund or other provident funds or pension schemes approved by the Director General of Inland Revenue.</li> <li><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 each for the individual and his wife who are assessed separately. If the husband or wife elects for <b>joint assessment</b>, the deduction for insurance premiums and EPF contributions is limited to <b>RM6,000</b>.</li> </ul> <p>Paragraphs 49(1)(a)/ 49(1)(b)/ 49(1)(c)/ subsection 49(1A)</p> <p>Refer to Working Sheet HK-14 for computation.</p> <p><b>Example:</b></p> <p>The taxpayer elects for joint assessment and the insurance premiums paid are RM300 for the husband and RM6,500 for the wife. The allowable deduction is limited to <b>RM6,000</b> and not <b>RM6,800</b>.</p> <p>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.</p> <p>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.</p> <p>Subsections 50(2) and 50(3)</p> | HK-14 | - |
|-----|------------------------------|---|-------|---|

| Item       | Subject                         | Explanation  | Working Sheet         | Appendix                     |                                   |                       |                              |   |       |       |       |       |   |       |       |     |       |   |       |       |       |       |   |   |
|------------|---------------------------------|--|-----------------------|------------------------------|-----------------------------------|-----------------------|------------------------------|---|-------|-------|-------|-------|---|-------|-------|-----|-------|---|-------|-------|-------|-------|---|---|
| D18        | Deferred Annuity                | <p>A further deduction is given in respect of any payment of premium for deferred annuity contracted on or after <b>01/01/2010</b>, the total deduction for D17 and D18 is limited to a maximum of <b>RM7,000</b>. However, the total deduction in respect of life insurance premium and EPF contribution (item D17) is limited to RM6,000. Subsection 49(1A).</p> <p>Example:</p> <table border="1"> <thead> <tr> <th>Individual</th> <th>Life Insurance and EPF (RM)</th> <th>Deduction Allowed [Item D17] (RM)</th> <th>Deferred Annuity (RM)</th> <th>Total Deduction Allowed (RM)</th> </tr> </thead> <tbody> <tr> <td>A</td> <td>6,500</td> <td>6,000</td> <td>1,200</td> <td>7,000</td> </tr> <tr> <td>B</td> <td>8,000</td> <td>6,000</td> <td>800</td> <td>6,800</td> </tr> <tr> <td>C</td> <td>5,000</td> <td>5,000</td> <td>1,500</td> <td>6,500</td> </tr> </tbody> </table> | Individual            | Life Insurance and EPF (RM)  | Deduction Allowed [Item D17] (RM) | Deferred Annuity (RM) | Total Deduction Allowed (RM) | A | 6,500 | 6,000 | 1,200 | 7,000 | B | 8,000 | 6,000 | 800 | 6,800 | C | 5,000 | 5,000 | 1,500 | 6,500 | - | - |
| Individual | Life Insurance and EPF (RM)     | Deduction Allowed [Item D17] (RM)  | Deferred Annuity (RM) | Total Deduction Allowed (RM) |                                   |                       |                              |   |       |       |       |       |   |       |       |     |       |   |       |       |       |       |   |   |
| A          | 6,500                           | 6,000  | 1,200                 | 7,000                        |                                   |                       |                              |   |       |       |       |       |   |       |       |     |       |   |       |       |       |       |   |   |
| B          | 8,000                           | 6,000  | 800                   | 6,800                        |                                   |                       |                              |   |       |       |       |       |   |       |       |     |       |   |       |       |       |       |   |   |
| C          | 5,000                           | 5,000  | 1,500                 | 6,500                        |                                   |                       |                              |   |       |       |       |       |   |       |       |     |       |   |       |       |       |       |   |   |
| D19        | Education and medical insurance | <p>A relief not exceeding RM3,000 is available on insurance premiums paid in respect of education or medical benefits for an individual, husband, wife, or child. Subsection 49(1b)</p> <p>Refer to Working Sheet HK-14 for computation.</p>   | HK-14                 | -                            |                                   |                       |                              |   |       |       |       |       |   |       |       |     |       |   |       |       |       |       |   |   |
| D20        | Total relief                    | Sum of amounts from items D1 to D19  | -                     | -                            |                                   |                       |                              |   |       |       |       |       |   |       |       |     |       |   |       |       |       |       |   |   |

|                |                    |
|----------------|--------------------|
| <b>PART E:</b> | <b>TAX PAYABLE</b> |
|----------------|--------------------|

| Item | Subject           | Explanation                    | Working Sheet | Appendix |
|------|-------------------|--------------------------------|---------------|----------|
| E1   | Chargeable income | C34 minus D20 or C36 minus D20 | -             | -        |

- E2 Chargeable Income Subject to Part XIV of Schedule 1 **FILL IN THIS ITEM IF A9 = 1.** Only an individual who has been approved by the Minister as knowledge worker is qualified to fill in this item.

|  |   |                             |
|--|---|-----------------------------|
| <u>Gross income from employment with a designated company</u><br>Total gross income from all sources | X | Chargeable income (from E1) |
|--|---|-----------------------------|

**This item need not be completed if A9 = 2**

#### TAX SCHEDULE

| CATEGORY | RANGE OF CHARGEABLE INCOME (a) | COMPUTATION RM (b)                      | RATE % (c) | TAX RM (d)      |
|----------|--------------------------------|---|------------|-----------------|
| A        | 0 - 2,500                      | First 2,500                             | 0          | 0               |
| B        | 2,501 - 5,000                  | Next 2,500                              | 1          | 25              |
| C        | 5,001 - 10,000                 | First 5,000<br>Next 5,000               | 3          | 25<br>150       |
| D        | 10,001 - 20,000                | First 10,000<br>Next 10,000             | 3          | 175<br>300      |
| E        | 20,001 - 35,000                | First 20,000<br>Next 15,000             | 7          | 475<br>1,050    |
| F        | 35,001 - 50,000                | First 35,000<br>Next 15,000             | 12         | 1,525<br>1,800  |
| G        | 50,001 - 70,000                | First 50,000<br>Next 20,000             | 19         | 3,325<br>3,800  |
| H        | 70,001 - 100,000               | First 70,000<br>Next 30,000             | 24         | 7,125<br>7,200  |
| I        | Exceeding 100,00               | First 100,000<br>For every next ringgit | 26         | 14,325<br>..... |

| Item      | Subject  | Explanation   | Working Sheet | Appendix |
|-----------|--|---|---------------|----------|
| E2b & E2c | Income Tax Computation In Respect of Chargeable Income Subject to Part I of Schedule 1 | Match the chargeable income which is not subject to Part XIV of Schedule 1 (E2a) with the range of chargeable income as provided in the tax schedule. | -             | -        |
| E3        | Total Income Tax   | E2a plus E2b plus E2c   | -             | -        |

**EXAMPLE ON HOW TO FILL IN THE ITEMS E2a, E2b AND E2c**

**Example I:**

A9 = 2  
 Chargeable income (E1) : RM220,000

Item E2a need not be completed as it is not applicable.

**Chargeable Income Subject to Part I of Schedule 1 = RM220,000**  
 [Refer category I of the tax schedule]

Enter in items E2a, E2b, E2c and E3 in Form B as follow:

|            |                                    |                                     |             |                                      |
|------------|------------------------------------|-------------------------------------|-------------|--------------------------------------|
| <b>E2a</b> | =                                  | <input type="text"/>                | At Rate     | <input type="text"/>                 |
| <b>E2b</b> | Tax on the first                   | <input type="text" value="100000"/> | 15%         | <input type="text" value="1432500"/> |
| <b>E2c</b> | Tax on the balance                 | <input type="text" value="120000"/> | At Rate (%) | <input type="text" value="3120000"/> |
| <b>E3</b>  | TOTAL INCOME TAX (E2a + E2b + E2c) |                                     | 26          | <input type="text" value="4552500"/> |
|            |                                    |                                     | E3          |                                      |

**Example II:**

A9 = 1  
 Chargeable income (E1) : RM220,000  
 Chargeable income from employment with a designated company : RM250,000  
 Total gross income from all sources : RM250,000

**Chargeable income subject to Part XIV of Schedule 1 (15%)**

$$= \frac{250,000}{250,000} \times 220,000$$

$$= 220,000$$

Items E2b and E2c need not be completed as it is not applicable.

| Item | Subject | Explanation | Working Sheet | Appendix |
|------|---------|-------------|---------------|----------|
|------|---------|-------------|---------------|----------|

Enter in items E2a, E2b, E2c and E3 in Form B as follow:

|            |                                    |                                     |                      |                                     |
|------------|------------------------------------|-------------------------------------|----------------------|-------------------------------------|
| <b>E2a</b> | =                                  | <input type="text" value="220000"/> | AtRate<br><b>15%</b> | <input type="text" value="330000"/> |
| <b>E2b</b> | Tax on the first                   | <input type="text"/>                | AtRate (%)           | <input type="text"/>                |
| <b>E2c</b> | Tax on the balance                 | <input type="text"/>                | <input type="text"/> | <input type="text"/>                |
| <b>E3</b>  | TOTAL INCOME TAX (E2a + E2b + E2c) |                                     | E3                   | <input type="text" value="330000"/> |

Contoh III:

A9 = 1

|   |   |           |
|---|---|-----------|
| Chargeable income (E1)                                      | : | RM220,000 |
| Chargeable income from employment with a designated company | : | RM180,000 |
| Total gross income from all sources                         | : | RM250,000 |

**Chargeable income subject to Part XIV of Schedule 1 (15%)**

$$= \frac{180,000}{250,000} \times 220,000$$

$$= \text{RM}158,400$$

**Chargeable income subject to Part I of Schedule 1**

$$= \text{RM}220,000 - \text{RM}158,400$$

$$= \text{RM}61,600 \text{ [Refer category G of the tax schedule]}$$

Enter in items E2a, E2b, E2c and E3 in Form B as follow:

|            |                                    |                                     |                                 |                                     |
|------------|------------------------------------|-------------------------------------|---------------------------------|-------------------------------------|
| <b>E2a</b> | =                                  | <input type="text" value="158400"/> | AtRate<br><b>15%</b>            | <input type="text" value="237600"/> |
| <b>E2b</b> | Tax on the first                   | <input type="text" value="50000"/>  | AtRate (%)                      | <input type="text" value="332500"/> |
| <b>E2c</b> | Tax on the balance                 | <input type="text" value="11600"/>  | <input type="text" value="19"/> | <input type="text" value="220400"/> |
| <b>E3</b>  | TOTAL INCOME TAX (E2a + E2b + E2c) |                                     | E3                              | <input type="text" value="292890"/> |

|    |                              |   |   |   |
|----|------------------------------|---|---|---|
| E4 | Tax rebate for individual    | A rebate of RM400 is granted to an individual whose chargeable income does not exceed RM35,000. Paragraph 6A(2)(a)  | - | - |
| E5 | Tax rebate for husband/wifel | 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) / 6A(2)(c) | - | - |
| E6 | Zakat or fitrah              | A rebate is granted for payments of any zakat, fitrah or other obligatory Islamic religious dues in the basis year. Subsection 6A(3)  | - | - |

| Item | Subject  | Explanation  | Working Sheet          | Appendix   |
|------|--|--|------------------------|------------|
| E7   | Fees (Levy)  | A rebate is given in respect of any fee paid to the Malaysian Government under the Fees Act 1951 for the issue of an Employment Pass, Visit Pass (Temporary Employment) or Work Pass.<br>Section 6c  | -                      | -          |
| E8   | Total rebate   | Sum of amounts from items E4 to E7<br>Amount in E8 is restricted to the amount in E3.  | -                      | -          |
| E9   | Total tax charged  | E3 minus E8  | -                      | -          |
| E10  | Tax deduction under section 51 of Finance Act 2007 (dividends) | Use Working Sheet HK-3 for computation. Please submit Working Sheet HK-3 if you are entitled to a tax refund.<br><br>Amount from item D Working Sheet HK-3   | HK-3                   | -          |
| E11  | 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.<br>Amount from item B Working Sheet HK-6    | HK-6                   | -          |
| E12  | 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. | HK-8                   | Appendix F |
| E13  | 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.  | HK-9                   | -          |
| E14  | Tax Payable  | E9 minus (E10 to E13)  | -                      | -          |
| E15  | Tax Repayable  | (E10 to E13) minus E9.<br>This item is applicable if the amount in E10 to E13 exceeds the amount in E9.<br>Submit Working Sheet HK-3/HK-6/HK-8/HK-9 together with the Form B.<br>(For a 'Tax repayable' case, fill in items A16 and A17 on page 2 of Form B 2010).                               | HK-3/HK-6<br>HK-8/HK-9 | -          |

## PART F :

## STATUS OF TAX FOR YEAR OF ASSESSMENT 2010

The tax payable and tax paid (through the instalment or Schedular Tax Deduction scheme) are set-off in this section.

| Item | Subject  | Explanation  | Working Sheet | Appendix |
|------|--|--|---------------|----------|
| F1   | Tax payable  | Amount from item E14<br>Enter "0" in this box if entitled to a tax refund as per item E15.   | -             | -        |
| F2   | Instalments/<br>Monthly Tax<br>Deductions paid -<br>SELF and Husband/<br>Wife if joint<br>assessment | Use Working Sheet HK-10 for computation.<br>This excludes payments made in respect of outstanding tax for previous years of assessment.<br>Monthly Tax Deduction made in 2010 in respect of bonus or director's fee (including bonus's or director's fee for previous years of assessment paid in 2010) has to be included in this item.<br>Transfer the amount from item E of Working Sheet HK-10 to this item<br>For Joint Assessment - enter the total amount of instalment/ Schedular Tax Deductions paid by the husband/wife in this item.  | HK-10         | -        |
| F3   | Balance of tax payable   | F1 minus F2<br><br>The balance of tax payable must be paid within the stipulated period. Payment can be made as follows:<br><br>(a) Bank - Counters of <b>CIMB Bank Berhad (CIMB), Public Bank Berhad (PBB), Malayan Banking Berhad (Maybank)</b> and <b>EON Bank</b> by using the bank payment slip.<br>- <b>CIMB, PBB, Maybank, EON Bank</b> internet banking and <b>Maybank</b> phone banking.<br>- Auto Teller Machine (ATM) of <b>PBB</b> and <b>Maybank</b> .<br><br>(b) LHDNM - <b>e-Payment</b> through FPX (Financial Process Exchange) at LHDNM website, <a href="http://www.hasil.gov.my">http://www.hasil.gov.my</a><br>- Payment counters of LHDNM or by mail and use the Remittance Slip (CP501) provided with the form<br><br>(a) Pos Malaysia Berhad - counter and Pos Online<br><br>If the sum of amounts in F2 exceeds the amount in F1, enter "0" in this item. | -             | -        |
| F4   | Tax paid in excess   | F2 minus F1  | -             | -        |

After computing the tax from Part C to Part E, you are reminded to complete the 'Status of Tax' section on page 1 of Form B 2010 by entering 'X' in one relevant box only.

**PART G : PRECEDING YEARS' INCOME NOT DECLARED**

| Item    | Subject | Explanation  | Working Sheet | Appendix |
|---------|---------|--|---------------|----------|
| G1 - G3 |         | <p>Income received in respect of any earlier year not declared. With effect from Year of Assessment 2009, 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> <p><i>Example:</i> Payment of salary in arrears, dividends paid in the year 2009 but vouchers are received in the year 2010. Fill in the type of income, year for which paid, gross amount received and Provident and Pension Fund Contribution (if any) in the boxes provided.</p> <p>Use attachment(s) as per format G1 to G3 in case of insufficient writing space.</p> | -             | -        |

**PART H : PARTICULARS OF EXECUTOR OF THE DECEASED PERSON'S ESTATE**

| Item | Subject                   | Explanation   | Working Sheet | Appendix |
|------|---------------------------|---|---------------|----------|
| H1   | Name of the Administrator | Name of the appointed executor of the deceased person's estate. | -             | -        |
| H2   | New Identity Card No.     | New identity card number of the executor.                       | -             | -        |
| H3   | Old Identity Card No.     | Old identity card number of the executor.                       | -             | -        |
| H4   | Police No.                | Police number of the executor (if any).                         | -             | -        |
| H5   | Army No.                  | Army number of the executor (if any).                           | -             | -        |
| H6   | Passport No.              | Passport number of the executor as per passport book.           | -             | -        |

**PART J: PARTICULARS OF BUSINESS INCOME**

| Item    | Subject                          | Explanation  | Working Sheet | Appendix |
|---------|----------------------------------|--|---------------|----------|
| J1a     | Balance from current year losses | Current year's business/partnership losses not absorbed; | HK-1.3        | -        |
| J1a(i)  | Amount Carried Back              | Amount G from Working Sheet HK-1.3                       | HK-1.3        | -        |
| J1a(ii) | Balance Carried forward          | Amount H from Working Sheet HK-1.3                       | HK-1.3        | -        |

| Item | Subject                             | Explanation  | Working Sheet            | Appendix |
|------|-------------------------------------|--|--------------------------|----------|
| J1b  | Balance from previous years' losses | Balance from previous years' business/partnership losses not absorbed<br>Amount C from Working Sheet HK-1.3  | HK-1.3                   | -        |
| J1c  | Losses carried forward              | J1a(ii) plus J1b<br>Amount J from Working Sheet HK-1.3   | HK-1.3                   | -        |
| J1d  | Pioneer loss                        | Pioneer business loss can only be absorbed by income from other pioneer business. Hence, its accounts must be kept separate from that of non-pioneer business.                                       | HK-1.4                   | -        |
|      | Amount absorbed                     | Enter the amount of pioneer loss that has been absorbed in this item.<br><br>Amount from item D Working Sheet HK-1.4   | HK-1.4                   | -        |
|      | Balance carried forward             | Enter the amount of unabsorbed balance of pioneer loss in this item.<br><br>Amount from item E Working Sheet HK-1.4  | HK-1.4                   | -        |
| J2   | Capital allowances                  | Claim for capital allowances in the computation of statutory income from business.   | -                        | -        |
| J2a  | Business 1                          | This refers to Business 1 in item C1.  | -                        | -        |
|      | Allowance absorbed                  | Capital allowance absorbed in the current year for Business 1.<br>Amount from item K5 Working Sheet HK-1 or<br>Amount from item Q5 Working Sheet HK-1C or<br>Amount from item N5 Working Sheet HK-1D | HK-1/<br>HK-1C/<br>HK-1D | -        |
|      | Balance carried forward             | Amount from item K6 Working Sheet HK-1 or<br>Amount from item Q6 Working Sheet HK-1C or<br>Amount from item N6 Working Sheet HK-1D   | HK-1/<br>HK-1C/<br>HK-1D | -        |
| J2b  | Business 2                          | See the explanation for item J2a   | As per K2a               | -        |
| J2c  | Business 3 + 4 and so forth         | See the explanation for item J2a   | As per K2a               | -        |
| J2d  | Partnership 1                       | This refers to Partnership 1 in item C4.   | -                        | -        |
|      | Allowance absorbed                  | Capital allowance absorbed in the current year for Partnership 1.<br><br>Amount from item D / K4 Working Sheet HK-1B   | HK-1B                    | -        |
|      | Balance carried forward             | Amount from item K5 Working Sheet HK-1B  | HK-1B                    | -        |
| J2e  | Partnership 2                       | See the explanation for item J2d   | As per K2d               | -        |
| J2f  | Partnership 3 + 4 and so forth      | See the explanation for item J2d   | -                        | -        |

| Item | Subject | Explanation  | Working Sheet | Appendix   |
|------|---------|--|---------------|------------|
| J3a  | 107A    | Withholding tax under section 107A<br><br><b>Total Gross Amount Paid</b><br>Gross income in respect of services under a contract paid to a non-resident contractor pursuant to section 107A<br><br><b>Tax withheld and remitted to LHDNM</b><br>10 % of gross amount [paragraph 107A(1)(a)]<br><br>Plus<br><br>3% of gross amount [paragraph 107A(1)(b)]<br><br>(Regulations and procedures for payment set out by the Collections Branch must be complied). | HK-11         | -          |
| J3b  | 109     | Withholding tax under section 109 - tax rate is according to Part II Schedule 1 of ITA 1967 except rates which differ according to the Avoidance of Double Taxation Agreements. (Refer to Appendix F)<br><br><b>Total Gross Amount Paid</b><br>Total gross amount paid before any deduction.   | HK-11         | Appendix F |
| J3c  | 109A    | Withholding tax under section 109A - 15%<br><br><b>Total Gross Amount Paid</b><br>See the explanation for item J3b.  | HK-11         | -          |
| J3d  | 109B    | Withholding tax under section 109B - tax rate is according to Part V Schedule 1 of ITA 1967 except rates which differ according to the Avoidance of Double Taxation Agreements. (Refer to Appendix F)<br><br><b>Total Gross Amount Paid</b><br>See the explanation for item J3b.   | HK-11         | Appendix F |
| J3e  | 109F    | Payment to a non-resident person in relation to income under paragraph 4(f) of ITA 1967, is subject to withholding tax at the rate of 10% on gross as specified in Part XIII Schedule 1 of ITA 1967.   | HK-11         | Appendix F |

**PART K :****SPECIAL DEDUCTION, FURTHER DEDUCTION AND DOUBLE DEDUCTION**

| Item     | Subject       | Explanation                                | Working Sheet | Appendix   |
|----------|---------------|--|---------------|------------|
| K1 to K4 | CLAIM CODE    | Use the claim code provided in Appendix D. | -             | Appendix D |
| K5       | TOTAL CLAIMED | Sum of amounts from items K1 to K4.-       | -             |            |

| PART L : INCENTIVE CLAIM / EXEMPT INCOME |   |   |               |          |
|--|---|---|---------------|----------|
| Item                                     | Subject   | Explanation   | Working Sheet | Appendix |
| L1                                       | Schedule 7A allowance                               | <p>This incentive is given to an individual who undertakes a project in transforming his business of rearing chicken and ducks from an opened house to a closed house system; or in expanding his existing business of rearing chicken and ducks in a closed house system as verified by the Minister responsible for agriculture and agro-based industry. Only a business which has been in operation for not less than 36 months is entitled to apply for this incentive.</p> <p>Refer to section 133A and paragraph 1C Schedule 7A ITA 1967 to determine the eligibility; paragraph 1 and paragraph 3 Schedule 7A ITA 1967 on the method of computation.</p> <p>Retain original documents pertaining to the qualifying capital expenditure, application form and detailed computation of the allowance for examination.</p> <p>Use Working Sheet HK-1B/HK-1C to compute the statutory income and adjust the claim for Schedule 7A allowance.</p> | HK-1B, HK-1C  | -        |
|  | Amount claimed                                      | Transfer the amount of Reinvestment Allowance claimed i.e. amount from item L4 Working Sheet HK-1B / P4 Working Sheet HK-1C to this item.   |               |          |
|  | Balance carried forward                             | Transfer the balance of unabsorbed Reinvestment Allowance (balance carried forward) i.e. amount from item L5 Working Sheet HK-1B / P5 Working Sheet HK-1C to this item.<br>Enter "0" if there is no balance.  |               |          |
| L2                                       | Increased exports allowance for qualifying services | Refer to paragraphs 2, 3 and 6 Income Tax (Exemption) (No.9) Order 2002 and Income Tax (Exemption) (Amendment) Order 2006 [P.U.(A) 275] to determine the eligibility. Use Working Sheet HK-1D to compute.   | HK-1B, HK-1D  | -        |
|  | Amount claimed                                      | Transfer amount from item M4 Working Sheet HK-1B / M7 Working Sheet HK-1D to this item.   |               |          |
|  | Balance carried forward                             | Transfer the balance of unabsorbed allowance (balance carried forward) i.e. amount from item M5 Working Sheet HK-1B / M8 Working Sheet HK-1D into this item. If there is no balance, enter "0".   |               |          |
| L3                                       | Schedule 4 qualifying expenditure                   | Refer to the explanation for item C21.<br>Any balance of claim not absorbed in item C21 is carried forward by entering the amount in this item.<br>Enter "0" if there is no balance to be carried forward.  | -             | -        |
| L4                                       | Schedule 4A qualifying expenditure                  | See the explanation for item C22.<br>Any balance of claim not absorbed in item C22, is carried forward by entering the amount in this item.<br><br>Enter "0" if there is no balance.  | -             | -        |
| L5                                       | Pioneer Income (Amount Exempted)                    | Enter the amount/portion of income which is tax exempt from item M4 Working Sheet HK-1E in this item.   | HK-1E         | -        |
| L6                                       | Approved Food Production Project                    | Refer to Income Tax (Exemption) (No. 10) Order 2006 [P.U.(A) 51]. Enter the statutory income which is tax exempt in this item.  | -             | -        |

| PART M : |                                  | FINANCIAL PARTICULARS OF INDIVIDUAL   |               |            |
|----------|----------------------------------|---|---------------|------------|
| Item     | Subject                          | Explanation   | Working Sheet | Appendix   |
| M1       | 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.                                | -             | -          |
| M1A      | Business code                    | Enter the business code (refer to Appendix G) for the main business only. If there is more than one (1) main business, enter the code for the business with the highest turnover.                           | -             | Appendix G |
| M2       | Sales or Turnover                | Gross amount including accrued income from sales, fees and other receipts.  | -             | -          |
| M3       | Opening stock                    | Opening stock of finished goods as per Trading Account.   | -             | -          |
| M4       | Purchases and cost of production | <ul style="list-style-type: none"> <li>● Gross amount of purchases minus discounts/rebates received pertaining to the main business.</li> <li>● Cost of production as per Manufacturing Account.</li> </ul> | -             | -          |
| M5       | Closing stock                    | Closing stock of finished goods as per Trading Account.   | -             | -          |
| M6       | Cost of sales                    | M3 plus M4 minus M5. Enter "0" if none.   | -             | -          |
| M7       | Gross profit/loss                | M2 minus M6. Enter "X" if loss.   | -             | -          |
| M8       | Other business income            | Sum of gross income from businesses other than M1. For partnership income - amount from item A13.   | -             | -          |
| M9       | Dividends                        | Sum of gross income from dividends.<br>Amount from item C(i) Working Sheet HK-3.  | HK-3          | -          |
| M10      | Interest and discounts           | Sum of gross income from interest/discounts.<br>Amount from item A Working Sheet HK-5.  | HK-5          | -          |
| M11      | Rents, royalties and premiums    | Sum of gross income from rents, royalties and premium.<br>Rent - Amount from item B1 Working Sheet HK-4.<br>Royalties - Amount from item F Working Sheet HK-5.  | HK-4<br>HK-5  | -<br>-     |
| M12      | Other income                     | Sum of gross income from other non-business sources not mentioned above.  | -             | -          |
| M13      | Total                            | Sum of amounts from items M8 to M12.  | -             | -          |
| M14      | Loan interest                    | Total expenditure on interest excluding interest on hire-purchase/lease.  | -             | -          |
| M15      | Salaries and wages               | Amount as per Profit and Loss Account.  | -             | -          |
| M16      | Rental/Lease                     | Amount as per Profit and Loss Account.  | -             | -          |
| M17      | Contracts and subcontracts       | Amount as per Profit and Loss Account.  | -             | -          |
| M18      | Commissions                      | Amount as per Profit and Loss Account.  | -             | -          |
| M19      | Bad debts                        | Amount as per Profit and Loss Account.  | -             | -          |

| Item | Subject                     | Explanation   | Working Sheet              | Appendix |
|------|-----------------------------|---|----------------------------|----------|
| M20  | Travelling and transport    | Amount as per Profit and Loss Account.                                      | -                          | -        |
| M21  | Repairs and maintenance     | Amount as per Profit and Loss Account.                                      | -                          | -        |
| M22  | Promotion and advertisement | Amount as per Profit and Loss Account.                                      | -                          | -        |
| M23  | Other expenses              | Total amount of other expenses not listed in items from M14 to M22.         | -                          | -        |
| M24  | Total expense               | Sum of amounts from items M14 to M23.                                       | -                          | -        |
| M25  | Net profit/ loss            | Net profit or loss as per Profit and Loss Account.                          | -                          | -        |
| M26  | Non-allowable expenses      | Amount from item F1 Working Sheet HK-1, HK-1C, HK-1D or HK-1E               | HK-1 / HK-1C / HK-1D/HK-1E | -        |
| M27  | Land and buildings          | Net book value as per Balance Sheet.  | -                          | -        |
| M28  | Plant and machinery         | Net book value as per Balance Sheet.  | -                          | -        |
| M29  | Motor vehicles              | Net book value as per Balance Sheet.  | -                          | -        |
| M30  | Other fixed assets          | Net book value as per Balance Sheet.  | -                          | -        |
| M31  | Total fixed asset           | Sum of amounts from items M27 to M30.                                       | -                          | -        |
| M32  | Investments                 | Cost of investments and fixed deposits.                                     | -                          | -        |
| M33  | Stock                       | Closing stock of finished goods as per Balance Sheet.                       | -                          | -        |
| M34  | Trade debtors               | Trade debtors as per Balance Sheet.   | -                          | -        |
| M35  | Other debtors               | Other/Sundry debtors as per Balance Sheet excluding drawings by proprietor. | -                          | -        |
| M36  | Cash in hand                | Amount as per Balance Sheet.  | -                          | -        |
| M37  | Cash at bank                | Amount as per Balance Sheet.  | -                          | -        |
| M38  | Other current assets        | Current assets other than M33 to M37.                                       | -                          | -        |
| M39  | Total current asset         | Sum of amounts from items M33 to M38.                                       | -                          | -        |
| M40  | Total asset                 | Sum of amounts from items M31, M32 and M39.                                 | -                          | -        |
| M41  | Loans                       | Amount as per Balance Sheet.  | -                          | -        |

| Item | Subject                                 | Explanation   | Working Sheet | Appendix |
|------|---|---|---------------|----------|
| M42  | Trade creditors                         | Trade creditors as per Balance Sheet.   | -             | -        |
| M43  | Other creditors                         | Other/Sundry creditors as per Balance Sheet.  | -             | -        |
| M44  | Total liability                         | Sum of amounts from items M41 to M43.   | -             | -        |
| M45  | Capital Account                         | Amount as per Balance Sheet.  | -             | -        |
| M46  | Current account balance brought forward | Current account balance carried forward from last year, excluding capital.                                  | -             | -        |
| M47  | Current year profit/loss                | Amount as per Profit and Loss Account.<br>If loss, indicate 'X' in the box provided.                        | -             | -        |
| M48  | Net advance/drawings                    | Takings of cash, stock in trade, etc. from the business by the proprietor for personal use/advance of cash. | -             | -        |
| M49  | Current account balance carried forward | Sum of amounts from items M46 to M48.   | -             | -        |

#### DECLARATION

If the return form is not affirmed and duly signed, it shall be deemed incomplete and returned to you. Penalty will be imposed in case of late resubmission of the return form to Lembaga Hasil Dalam Negeri Malaysia.

| Item | Subject  | Explanation  | Working Sheet | Appendix |
|------|--|--|---------------|----------|
|      | This return form is made on my own behalf                  | Enter "1" if this return form is signed by the individual himself.             | -             | -        |
|      | This return form is made on behalf of the above individual | Enter "2" if this return form is signed by a representative of the individual. | -             | -        |

#### PARTICULARS OF TAX AGENT WHO COMPLETES THIS RETURN FORM

| Item | Subject                  | Explanation  | Working Sheet | Appendix |
|------|--------------------------|--|---------------|----------|
| a    | Name of Firm             | Name of the appointed tax consultancy firm responsible for filling out this Form B.                    | -             | -        |
| b    | Address of Firm          | Corresponding address of the tax consultancy firm.   | -             | -        |
| c    | Tax Agent's Approval No. | This item is to be filled in only by a tax agent approved under the provision of paragraphs 153(3)(b). | -             | -        |

Please take note of the reminder of the Form B before signing it. Fill in the date and designation clearly.

## Part 2 - Working Sheets

This working sheet is prepared to assist you in the computation of statutory income from business.

### HK-1 : COMPUTATION OF STATUTORY INCOME FROM BUSINESS

Use separate Working Sheet HK-1 for each business source.

| Item | Subject   | Explanation   | Working Sheet | Appendix |
|------|---|---|---------------|----------|
| A    | Balance as per Profit and Loss Account                          | Transfer the balance from the Profit and Loss Account to this box.  | -             | -        |
|      | Separation of income according to class                         | Extract any non-business income which has been included in the Profit and Loss Account and enter it in the appropriate box provided.  | -             | -        |
| B    | Total non-business income                                       | This is the sum of all non-business income from sources such as dividends, rents, royalties, interest and others.   | -             | -        |
| C    | Total business income   | A minus B   | -             | -        |
| D1   | Non-allowable losses  | Examine and extract non-allowable losses from the Profit and Loss Account. Indicate the type of loss in the space provided if not listed and fill in the amount.<br><br><i>Example :</i><br>Loss on disposal of motor vehicle WGA 2001      RM4,000<br>Loss on disposal of cutting machine              RM3,000 | -             | -        |
| D2   | Surplus recovered expenditure (mining)                          | Amount from item A Working Sheet HK-1.1A  | HK-1.1A       | -        |
| D3   | Total   | D1 plus D2.   | -             | -        |
| D4   | Non-taxable gains/income entered in the profit and loss account | Examine the Profit and Loss Account and extract the profits which are not taxable as business income. Enter the amount in the box provided.<br><br><i>Example :</i><br>Profit on disposal of motor vehicle WHU 9001      RM5,000<br>Profit on disposal of sewing machine              RM2,000                   | -             | -        |
| D5   | Total   | D3 minus D4   | -             | -        |
| E    | Business income   | C plus D5.  | -             | -        |
| F    | Adjustment of business expenditure                              | Non-allowable expenditure must be adjusted in accordance with income tax provisions.  | -             | -        |
| 1.1  | Depreciation  | Provision made on the use of business assets. Paragraph 39(1)(b)  | -             | -        |

| Item | Subject                                     | Explanation   | Working Sheet | Appendix |
|------|---|---|---------------|----------|
| 1.2  | Own salary, allowances, bonus, EPF          | Remuneration payable to oneself.<br>Paragraph 39(1)(a)  | -             | -        |
| 1.3  | Entertainment                               | Entertainment includes the provision of food, drinks, recreation or hospitality of any kind (unless for the benefit of own employees).<br>Paragraph 39(1)(l)  | -             | -        |
| 1.4  | Gifts                                       | Expenditure on gifts except for own employees.<br>Paragraph 39(1)(b)  | -             | -        |
| 1.5  | Donations                                   | Donations include those made to approved institutions/ organisations under the provision of subsection 44(6). Donations claimed and approved are deductible from the aggregate income in item C24 to C31 of Form B or C8 to C15 of Borang BE.<br>Paragraph 39(1)(b) | -             | -        |
| 1.6  | Penalties/fines/compound                    | Payments made due to legal offences or violations of law.<br>Paragraph 39(1)(b)   | -             | -        |
| 1.7  | Withdrawal of stock in trade                | Withdrawal of stock in trade for personal use is taken into account at market value.<br>Paragraph 24(2)(a)  | -             | -        |
| 1.8  | Cash drawings                               | Withdrawal for personal use of unrecorded business cash receipts.<br>Paragraph 39(1)(a)   | -             | -        |
| 1.9  | Provision for bad/doubtful debts            | General provision for bad/doubtful debts is disallowed unless it is specific.<br>Subsection 34(2)   | -             | -        |
| 1.10 | Initial/Termination of business expenditure | Expenditure incurred prior to the commencement of the business or in terminating it.<br>Paragraph 39(1)(b)  | -             | -        |
| 1.11 | Capital expenditure                         | Expenses which are capital in nature such as the purchase of assets. Paragraph 39(1)(b)   | -             | -        |
| 1.12 | Legal fees                                  | Legal fees which are capital/personal in nature, incurred for example in the acquisition of assets.<br>Paragraph 39(1)(b)   | -             | -        |
| 1.13 | Expenditure on interest                     | Interest not wholly and exclusively incurred in the production of gross business income such as interest on loan taken wholly/ partly for personal use.<br>Subsection 33(2).  | -             | -        |
| 1.14 | Restriction on EPF                          | Contributions by the employer to an approved scheme which exceeds 19% of the employees' remuneration.<br>Paragraph 34(4)(a)   | -             | -        |
| 1.15 | Assets written off                          | This refers to assets no longer used in the business and are written off.<br>Paragraph 39(1)(b)   | -             | -        |

| Item | Subject                               | Explanation   | Working Sheet | Appendix   |
|------|---------------------------------------|---|---------------|------------|
| 1.16 | Personal expenditure                  | Domestic or private expenses.<br>Paragraph 39(1)(a)   | -             | -          |
| (a)  | Travelling/<br>Accommodation          | Allowances/Reimbursements to oneself or own employees in respect of travelling/accommodation unrelated to the business.   | -             | -          |
| (b)  | Use of motor vehicle(s)               | Expenses on petrol, toll, parking, insurance, repairs and maintenance of motor vehicle(s) for personal use.   | -             | -          |
| (c)  | Household benefits                    | Disbursements for personal/household use charged to the business.<br><br><i>Example :</i><br>Water and electricity bills, quit rent, assessment, rental, loan interest, renovation and maintenance.   | -             | -          |
| (d)  | Telephones                            | Personal calls charged to the business.   | -             | -          |
| (e)  | Fees/<br>Subscriptions                | Fees/Subscriptions paid to associations and clubs such as entrance fees and membership subscriptions.<br><br><i>Example :</i><br>Golf club membership   | -             | -          |
| (f)  | Seminars                              | Payments to attend seminars for the purpose of enhancing knowledge and skills.  | -             | -          |
| (g)  | Medical                               | Medical expenses on oneself and family members.   | -             | -          |
| 1.17 | Other expenditure                     | Other expenses not wholly and exclusively incurred in the production of gross business income.<br>Paragraph 39(1)(b)  | -             | -          |
|      | Total                                 | Sum of amounts from items 1.1 to 1.17   | -             | -          |
| F2   | Mining allowance                      | Amount from item B Working Sheet HK-1.1A.   | HK-1.1A       | -          |
| F3   | Surplus residual expenditure (mining) | Amount from item C Working Sheet HK-1.1A.   | HK-1.1A       | -          |
| F4   | Further deductions                    | These are incentives given under income tax provisions.<br>List out the incentives claimed in the spaces provided.<br><br><i>Example :</i><br>Further deduction is allowed on the remuneration for disabled employees RM12,000 *<br><br>* This expenditure qualifies for further deduction. As RM12,000 has already been charged once to the Profit and Loss Account, a further deduction of the same amount is allowed.<br><br>Refer to Appendix D to determine the type of incentive you qualify for. | -             | Appendix D |
| F5   | Total                                 | Sum of amounts from items F2, F3 and F4.  | -             | -          |

| Item | Subject  | Explanation   | Working Sheet | Appendix |
|------|--|---|---------------|----------|
| F6   | Total adjusted expenditure                     | F1 minus F5   | -             | -        |
| G    | Adjusted income                                | <p>Compute the adjusted income/loss by doing the necessary subtractions and additions for items E and F6.</p> <p>If the computed figure is positive (+), it is adjusted income.</p> <p>If the computed figure is negative (-), which is adjusted loss, proceed to item H.</p> | -             | -        |
| H    | Adjusted loss                                  | <p>Refer to the above explanation.</p> <p>Transfer the amount to item D1 Working Sheet HK-1.3.</p>  | HK-1.3        | -        |
| J1   | Adjusted income                                | <p>Amount from item G.</p> <p>Enter "0" in the box provided if it is an adjusted loss.</p>  | -             | -        |
| J2   | Balancing charge                               | <p>Adjustment of profit on disposal of assets transferred from HK-1.2</p> <p>Enter "0" if not relevant.</p>   | HK-1.2        | -        |
| J3   | Total  | J1 plus J2.   | -             | -        |
| J4   | Capital allowance absorbed                     | Amount as per item K4 (restricted to the amount in item J3).  | -             | -        |
| J5   | Statutory income                               | <p>J3 minus J4</p> <p>Transfer this amount to item C1 / C2 / C3 Form B.</p>   | -             | -        |
| K1   | Balance brought forward                        | Balance of capital allowances from previous years not absorbed.   | -             | -        |
| K2   | Balancing allowance                            | <p>Residual expenditure of business assets which ceased to be used in the business.</p> <p>Transfer the amount from item B3 Working Sheet HK-1.2.</p> <p>Enter "0" if not applicable.</p>   | HK-1.2        | -        |
| K3   | Capital allowance                              | <p>Claim for current year capital allowance.</p> <p>Transfer the amount from item C5 Working Sheet HK-1.2.</p>  | HK-1.2        | -        |
| K4   | Total  | Sum of amounts from items K1, K2 and K3.  | -             | -        |
| K5   | Capital allowance absorbed in the current year | Amount as per item K4 but restricted to the amount in item J3.  | -             | -        |
| K6   | Balance carried forward                        | <p>K4 minus K5.</p> <p>This amount arises if the amount in item K4 is not fully absorbed by the amount in item J3.</p> <p>This balance shall be the amount for item K1 in the following year of assessment.</p>   | -             | -        |

**HK-1B: COMPUTATION OF STATUTORY INCOME FROM PARTNERSHIP BUSINESS**

Use separate working sheet HK-1B for each partnership business source.

| Item  | Subject  | Explanation  | Working Sheet | Appendix |
|-------|--|--|---------------|----------|
| A     | Adjusted income from partnership business  | Enter the sum of amounts from items A13 and A19 of the CP30.   | CP 30         | -        |
| B     | Balancing charge   | Enter the sum of amounts from items A14 and A20 of the CP30.   | CP 30         | -        |
| C     | Total  | A plus B.  | -             | -        |
| D     | Capital allowance absorbed   | Amount of capital allowance that can be absorbed (restricted to the amount in item C).   | CP 30         | -        |
| E     | Statutory income   | C minus D  | -             | -        |
| F - G | Schedule 7A allowance  | These items are relevant if you are entitled to claim Schedule 7A allowance.   | -             | -        |
| H - J | Increased exports allowance for qualifying services  | These items are applicable if you are entitled to claim increased exports allowance for qualifying services.                         | -             | -        |
| K     | Adjustment of the balance of capital allowance   |  |               |          |
|       | 1. Balance brought forward   | Previous years' capital allowances not absorbed.   | -             | -        |
|       | 2. Balancing allowance and capital allowance   | Enter the sum of amounts from items A15 and A21 of the CP 30.  | CP 30         | -        |
|       | 3. Total   | Sum of amounts from items K1 and K2.   | -             | -        |
|       | 4. Claim absorbed in the current year  | Amount as per item D.  | -             | -        |
|       | 5. Balance carried forward   | K3 minus K4.   | -             | -        |
| L - M | Adjustment of the balance of Schedule 7A allowance & Increased exports allowance for qualifying services | These items are relevant if you are entitled to claim Schedule 7A allowance and increased exports allowance for qualifying services. | -             | -        |

**HK-1C: COMPUTATION OF STATUTORY BUSINESS INCOME FOR THE INDIVIDUAL ENTITLED TO CLAIM SCHEDULE 7A ALLOWANCE**

This working sheet is prepared for use in the computation of Schedule 7A allowance.

**HK-1D: COMPUTATION OF STATUTORY BUSINESS INCOME FOR THE INDIVIDUAL ENTITLED TO CLAIM INCREASED EXPORTS ALLOWANCE FOR QUALIFYING SERVICES**

This working sheet is provided for use in the computation of increased exports allowance for qualifying services.

**HK-1E: COMPUTATION OF STATUTORY INCOME FROM PIONEER BUSINESS**

This working sheet is provided for use in the computation of statutory income from pioneer business. Use separate working sheet for each pioneer business.

**HK-1.1 : COMPUTATION OF MINING ALLOWANCES &****HK-1.2 : SUMMARY OF CAPITAL ALLOWANCES**

1. To facilitate a proper claim for mining allowances and capital allowances, relevant assets and expenditure have been classified as follows :

**SUMMARY OF CAPITAL ALLOWANCES CLAIM INDEX**  
(Arranged in order according to the ITA 1967)

| Allowance           | Type | Class | Schedule (ITA 1967) | Working Sheet |
|---------------------|------|-------|---------------------|---------------|
| Mining              | A    | A1-A3 | 2                   | 1.1           |
| Agriculture         | B    | B1-B3 | 3                   | 1.2.1         |
| Forest              | C    | C1-C2 | 3                   | 1.2.2         |
| Industrial Building | D    | D1-D4 | 3                   | 1.2.3         |
| Plant and Machinery | E    | E1-E6 | 3                   | 1.2.4         |

2. Assets/Expenditure (according to type) have been classified according to the rate of capital allowance that can be claimed. Refer to this index before entering the type of claim in column A of every working sheet for the computation of mining allowances and capital allowances.
3. Working Sheet HK1.2 has been prepared for use as a summary of capital allowances claim for a year of assessment so that the final computed figure can be entered in Working Sheet HK-1/HK-1C/HK-1D/HK-1E.
4. Refer to the index of business assets/capital expenditure provided behind Working Sheets HK-1.1/HK1.2.1/HK-1.2.2/ HK-1.2.3 and HK-1.2.4 for guidance. Working Sheet HK-1.2A is to be used as a summary of capital expenditure made and has to be kept as long as the business still operates.

**HK-1.3 : ADJUSTMENT OF LOSSES FOR BUSINESS AND PARTNERSHIP**

| Item | Subject  | Explanation  | Working Sheet      | Appendix |
|------|--|--|--------------------|----------|
| A    | Previous years' losses brought forward                             | Balance of previous years' losses from business/ partnership not absorbed. | -                  | -        |
| B    | Previous years' losses absorbed by current year's statutory income | Amount as per item C8 Form B.  | -                  | -        |
| C    | Balance from previous years' losses carried forward                | A minus B  | -                  | -        |
| D    | Current year losses :  |  |                    |          |
|      | 1. Business  | Amount from item H Working Sheet HK-1/ HK-1C/ HK-1D                        | HK-1/ HK-1C/ HK-1D | -        |
|      | 2. Partnership   | Sum of amounts from items A13 and A19 of the CP 30.                        | CP 30              | -        |
|      | 3. Total   | Sum of amount from item D1 and D2  | -                  | -        |

| Item | Subject  | Explanation   | Working Sheet | Appendix |
|------|--|---|---------------|----------|
| E    | Losses absorbed by current year's aggregate income | Amount as per item C19 Form B.  | -             | -        |
| F    | Balance from current year losses not absorbed      | D minus E   | -             | -        |
| G    | Current year losses carried back                   | Current year loss for year of assessment 2010 shall be allowed for carry-back as a deduction against the defined aggregate income of the year of assessment 2009. | -             | -        |
| H    | Balance of current year losses carried forward     | F minus G   | -             | -        |
| J    | Total losses carried forward                       | C plus H  | -             | -        |

#### HK-1.4 : ADJUSTMENT OF LOSSES FOR PIONEER BUSINESS

| Item | Subject                      | Explanation   | Working Sheet | Appendix |
|------|------------------------------|---|---------------|----------|
| A    | Losses brought forward       | Balance of previous years' losses from pioneer business(es) not absorbed. | -             | -        |
| B    | Current year's adjusted loss | Amount from item H Working Sheet HK-1E.                                   | HK-1E         | -        |
| C    | Total                        | Sum of amount from items A and B.   | -             | -        |
| D    | Losses absorbed              | Amount from item M3 Working Sheet HK-1E.                                  | HK-1E         | -        |
| E    | Losses carried forward       | C minus D   | -             | -        |

#### HK-2 : COMPUTATION OF STATUTORY INCOME FROM EMPLOYMENT

This working sheet is prepared for the purpose of computing the statutory income from employment.

Use separate working sheet HK-2 for each employment source.

| Item | Subject                           | Explanation   | Working Sheet | Appendix |
|------|-----------------------------------|---|---------------|----------|
| A    | Receipts under paragraph 13(1)(a) |   |               |          |
| 1.   | Cash receipts                     | Monetary receipts in respect of having or exercising an HK-2.1 employment include:<br><br>Gross salary      Fees      Perquisites<br>Wages              Commissions      Awards/rewards<br>Leave pay          Bonuses          Allowances<br>Overtime pay      Gross tips<br><br>Amount from item R Working Sheet HK-2.1. | -             |          |

| Item | Subject  | Explanation   | Working Sheet | Appendix    |
|------|--|---|---------------|-------------|
|      | Benefits or amenities convertible into money                       | Receipts such as shares given free or offered at lower than market price by the employer.   |               |             |
| 2.   | Gratuity   | Refer to the explanation in Appendix B1<br><br>Amount from item E4(vi) Working Sheet HK-2.2.  | HK-2.2        | Appendix B1 |
| 3.   | Tax allowance/<br>Tax borne by the employer                        | Refer to the explanation in Appendix B2<br><br>Amount from item C7 Working Sheet HK-2.3.  | HK-2.3        | Appendix B2 |
| 4.   | Total  | Sum of amounts from items A1 to A3.   | -             | -           |
| B    | Benefits-in-kind   | Refer to the explanation in Appendix B3<br><br>Amount from item K Working Sheet HK-2.4.   | HK-2.4        | Appendix B3 |
| C    | Value of living accommodation benefit                              | Refer to the explanation in Appendix B4<br><br>Amount <b>Z</b> from item J1 / 2.1 / 2.2 / 2.3 / 3.1 / 3.2 (whichever applies) Working Sheet HK-2.5.   | HK-2.5        | Appendix B4 |
| D    | Refund from unapproved Pension or Provident Fund Scheme or Society | Amount as reported by the employer in the Form EA / EC. Amount to be taxed shall be the amount paid out from the employer's contribution in such fund, scheme or society to the employee.<br><br><i>Example :</i><br>Amount received from an unapproved pension scheme :-<br><br>Employer's contribution <b>RM24,000</b><br>Employee's contribution <u>RM30,000</u><br>Total <u>RM54,000</u><br><br>Taxable amount is <b>RM24,000</b><br>Enter the employer's contribution in this box.<br><br>Amount from item A Working Sheet HK-2.6. | HK-2.6        | -           |
| E    | Compensation for loss of employment                                | Refer to the explanation in Appendix B5<br><br>Amount from item D Working Sheet HK-2.7.   | HK-2.7        | Appendix B5 |
| F    | Total gross employment income                                      | Sum of amounts from items A to E.   | -             | -           |
| G    | Subscriptions to professional bodies                               | Compulsory membership subscriptions paid to professional bodies to ensure the continuance of a professional standing and practice such as those paid by those in the medical and legal profession.  | -             | -           |

| Item                        | Subject   | Explanation   | Working Sheet | Appendix    |                             |          |   |   |
|-----------------------------|---|---|---------------|-------------|-----------------------------|----------|---|---|
| H                           | Entertainment expenditure   | <p>Entertainment includes the provision of :</p> <ol style="list-style-type: none"> <li>1. food, drinks, recreation or hospitality of any kind ; or</li> <li>2. accomodation or travel in connection with or for the purpose of facilitating entertainment of the kind mentioned in (1) above.</li> </ol> <p><b>Section 18</b></p> <p>Deduction is allowed if incurred in the discharge of official duties but shall not exceed the amount of entertainment allowance included as part of the gross employment income.</p> <p><b>Section 38A</b></p> <p><i>Example :</i></p> <table> <tr> <td>Salary</td> <td>RM30,000</td> </tr> <tr> <td>Entertainment allowance</td> <td>RM 8,000</td> </tr> </table> <p>Amount expended in respect of entertainment is RM10,000.<br/>Deduction allowed is restricted to <b>RM8,000</b>.</p>   | Salary        | RM30,000    | Entertainment allowance     | RM 8,000 | - | - |
| Salary                      | RM30,000  |   |               |             |                             |          |   |   |
| Entertainment allowance     | RM 8,000  |   |               |             |                             |          |   |   |
| J                           | Travelling expenditure  | <p>Travelling expenditure wholly and exclusively incurred in the production of gross employment income is deductible.</p> <ol style="list-style-type: none"> <li>1. The full amount of allowance must be included in the gross employment income irrespective of whether this expenditure is wholly or partly deductible.</li> <li>2. Reimbursements received from the employer in respect of travelling is neither liable to tax nor deductible.</li> <li>3. Travelling expenditure is not deductible if incurred in travelling to and from the house and place of work.</li> </ol> <p><i>Example :</i></p> <table> <tr> <td>Annual salary</td> <td>RM30,000</td> </tr> <tr> <td>Annual travelling allowance</td> <td>RM 6,000</td> </tr> </table> <p>Amount expended on travelling in the discharge of official duties is RM5,000.<br/>Amount of deduction allowed is <b>RM5,000</b>.</p> | Annual salary | RM30,000    | Annual travelling allowance | RM 6,000 | - | - |
| Annual salary               | RM30,000  |   |               |             |                             |          |   |   |
| Annual travelling allowance | RM 6,000  |   |               |             |                             |          |   |   |
| K                           | Expenditure related to the living accomodation provided by the employer | <p>Expenditure paid by an employee in respect of the living accomodation provided by his employer, is deductible such as :</p> <ol style="list-style-type: none"> <li>1. Rental (accomodation and furniture).</li> <li>2. Quit rent, assessment and insurance.</li> <li>3. Repairs/Maintenance of the premise.</li> </ol> <p>(However, the amount of claim is restricted to the sum of the value of living accomodation and related benefits/amenities provided to the employee)<br/>Paragraphs 38(1)(a) and 38(1)(b)</p>   | HK-2.5        | Appendix B4 |                             |          |   |   |
| L                           | Total   | Sum of amounts from items G, H, J and K5  | -             | -           |                             |          |   |   |
| M                           | Statutory income from employment  | F minus L   | -             | -           |                             |          |   |   |

| Item | Subject                                     | Explanation  | Working Sheet | Appendix |
|------|---|--|---------------|----------|
| N    | SUMMARY OF STATUTORY INCOME FROM EMPLOYMENT |  | -             | -        |
|      | 1. Employment 1                             | Enter the amount from items M for Employment 1.                    |               |          |
|      | 2. Employment 2                             | Enter the amount from items M for Employment 2.                    |               |          |
|      | 3. Employment 3                             | Enter the amount from items M for Employment 3.                    |               |          |
|      | 4. Total                                    | Sum of amounts from items N1 to N3.                                |               |          |
|      |   | Transfer the amount from items N4 to item C1 Form BE / C10 Form B. |               |          |

## HK-2.1 :

## RECEIPTS UNDER PARAGRAPH 13(1)(a)

Before using this working sheet to compute, refer to Second and Third Addendum to Public Ruling No. 1/2006 (Perquisites From Employment), Income Tax (Exemption) (No. 4) Order 2008 [P.U. (A) 191/2008] and Income Tax (Exemption) Order 2009 [P.U. (A) 152/2009]

| Item | Subject                   | Explanation  | Working Sheet | Appendix |
|------|---------------------------|--|---------------|----------|
| A    | Gross salary/remuneration | Gross salary/remuneration as per Form EA / EC.   | -             | -        |
| B    | Wages                     | Payments received for work/services rendered.  | -             | -        |
| C    | Leave pay                 | Gains or profits for any period of leave attributable to the exercise of an employment in Malaysia, constitutes employment income derived from Malaysia.   | -             | -        |
| D    | Overtime pay              | Payments received in respect of overtime work.   | -             | -        |
| E    | Fees                      | Fees received as per Form EA / EC.   | -             | -        |
| F    | Commissions               | Commissions received as per Form EA / EC.  | -             | -        |
| G    | Bonuses                   | Bonuses received as per Form EA / EC.  | -             | -        |
| H    | Gross tips                | Tips received from customers.  | -             | -        |
| J    | Perquisites               | Benefits convertible into money received from the employer/third parties in respect of having or exercising the employment.<br><br>With effect from year of assessment 2008, perquisite provided to employee pursuant to his employment, whether in money or otherwise, is exempted from tax up to maximum amount or value of RM2,000 in respect of:<br><ol style="list-style-type: none"> <li>1. past achievement award;</li> <li>2. service excellence award, innovation award or productivity award; or</li> <li>3. long service award provided that the employee has exercised an employment for more than <b>10 years</b> with the same employer.</li> </ol> (Paragraph 25C Schedule 6 of ITA 1967) | -             | -        |

| Item | Subject   | Explanation   | Working Sheet | Appendix |
|------|---|---|---------------|----------|
| K    | Awards/Rewards  | Awards/Rewards received from the employer.  | -             | -        |
| L    | Allowances  | Allowances received may be of various types such as motor vehicle allowance and housing allowance.  | -             | -        |
| M    | Fixed line telephone, mobile phone, pager or personal digital assistant (PDA)                 | A gift of fixed line telephone, mobile phone, pager or PDA (including the cost of registration and installation) registered under the employee's name is fully exempted from tax. However, the exemption is limited to 1 unit for each asset.   | -             | -        |
| N    | Monthly bills for fixed line telephone, mobile phone, pager, PDA or subscription of broadband | With effect from year of assessment 2008, the exemption given is limited to 1 line for each category of assets (including the cost of registration and installation). The amount to be taxed shall be the value (including the cost of registration and installation) of the unit(s) exceeding the exemption given. | -             | -        |
| P    | Recreational club membership  | Where the type of the membership is for individual, the taxable benefit shall be the amount paid/reimbursed by the employer for his employee's entrance fee and monthly/annual membership subscription fees for club membership and term membership.  | -             | -        |
| Q    | Other receipts  | Other payments received for work/services rendered.   | -             | -        |
| R    | Total   | Sum of amounts from items A to Q.<br>Transfer the amount from item Q to item A1 Working Sheet HK-2.   | HK-2          | -        |

**HK-2.2 :****COMPUTATION OF TAXABLE GRATUITY**

| Item  | Subject          | Explanation   | Working Sheet | Appendix    |
|-------|------------------|---|---------------|-------------|
| A - D | Taxable gratuity | Refer to the explanation in Appendix B1.  | -             | Appendix B1 |
| E     |                  | Transfer the amounts from items E4(i) to E4(v) for the preceding years of assessment to Part G Form B/BE. | -             | -           |
| F     |                  | Transfer the amount from item E4(vi) to item A2 Working Sheet HK-2.                                       | HK-2          | -           |

**HK-2.3 :****COMPUTATION OF TAX ALLOWANCE**

| Item  | Subject       | Explanation                                   | Working Sheet | Appendix    |
|-------|---------------|---|---------------|-------------|
| A - C | Tax allowance | Refer to Appendix B2 for further explanation. | -             | Appendix B2 |

| HK-2.4 : |                  | BENEFITS-IN-KIND (BIK) [PARAGRAPH 13(1)(b)]  |               |             |
|----------|------------------|--|---------------|-------------|
| Item     | Subject          | Explanation  | Working Sheet | Appendix    |
| A - J    | Benefits-in-kind | Enter the amount according to the type of benefit received.<br>Refer to Appendix B3 for further explanation. | -             | Appendix B3 |
| K        | Total            | Transfer this amount to item B Working Sheet HK-2.   | HK-2          | -           |

| HK-2.5 : |  | BENEFIT / VALUE OF LIVING ACCOMMODATION PROVIDED [PARAGRAPH 13(1)(c)]  |               |          |
|----------|--|--|---------------|----------|
| Item     | Subject  | Explanation  | Working Sheet | Appendix |
| A        | Job status   | Enter " X " according to the current job status.   | -             | -        |
| B        | Type of accommodation  | Enter " X " according to the type of accommodation provided.   | -             | -        |
| C        | Share of accommodation   | Enter " X " in the relevant box.<br><br><b>If shared</b> - Indicate your share of the accommodation provided and the accommodation provided as a whole.<br><i>Example :</i><br>If your share of the accommodation provided = 1/4<br>Enter :<br>Share of accommodation ( X ) <input type="text" value="1"/> ( Y ) <input type="text" value="4"/><br><br><b>If the accommodation is partly used to advance the interests of the employer</b> - Indicate the portion of the premise used for such purpose and your share of the accommodation provided.<br><i>Example :</i><br>If your share of the accommodation provided = 1/2<br>Enter :<br>Share of accommodation ( X ) <input type="text" value="1"/> ( Y ) <input type="text" value="2"/> | -             | -        |
| D        | Period for which the accommodation is provided                         | State the length of the period for which the accommodation is provided (indicate in number of months).   | -             | -        |
| E        | Length of employment in the current year                               | State the length of employment in the current year (indicate in number of months).   | -             | -        |
| F        | Defined value  | Enter the annual value of the accommodation provided.  | -             | -        |
| G        | Receipts under paragraph 13(1)(a)                                      | Transfer the amount from item A5 Working Sheet HK-2  | HK-2          | -        |
| G1       | Amount from item A4 Working Sheet HK-2                                 | Transfer the amount from item A4 Working Sheet HK-2  | HK-2          | -        |
| G2       | Gross income from perquisite in respect of any right to acquire shares | The amount of gross income in respect of the right to acquire shares in a company as provided under subsection 32(1A) is determined as follows:<br>Number of share x (market value of share at date of exercise or market value of share at the exercisable date, whichever is lower less the offer price of the shares)   |               |          |

| Item   | Subject                                      | Explanation  | Working Sheet | Appendix    |
|--------|--|--|---------------|-------------|
| G3     | Total  | G1 minus G2  | -             | -           |
| H      | 1. 30% of G                                  | Enter the result of <b>G</b> x 30/100 in this box.   | -             | -           |
|        | 2. 3% of G                                   | Enter the result of <b>G</b> x 3/100 in this box.  |               |             |
| J1-3.2 | Value of living accommodation subject to tax | Select the appropriate category, compute and enter the amount derived in the box provided.<br>Refer to Appendix B4 for further explanation.<br>Transfer the amount from item Z to item C Working Sheet HK-2. | HK-2          | Appendix B4 |

#### HK-2.6 : REFUND FROM UNAPPROVED PENSION OR PROVIDENT FUND, SCHEME OR SOCIETY

| Item | Subject                 | Explanation  | Working Sheet | Appendix |
|------|-------------------------|--|---------------|----------|
| A    | Employer's contribution | Enter the amount of employer's contribution.<br>Transfer this amount to item D Working Sheet HK-2. | HK-2          | -        |
| B    | Employee's contribution | Enter the amount of employee's contribution.   | -             | -        |
| C    | Total                   | Sum of amounts from items A and B.   | -             | -        |

#### HK-2.7 : COMPUTATION OF TAXABLE COMPENSATION

| Item  | Subject      | Explanation  | Working Sheet | Appendix    |
|-------|--------------|--|---------------|-------------|
| A - D | Compensation | Refer to Appendix B5 for further explanation.<br>Transfer the amount from item D to item E Working Sheet HK-2. | HK-2          | Appendix B5 |

#### HK-3 : TAX DEDUCTION UNDER SECTION 51 OF FINANCE ACT 2007 (DIVIDENDS)

| Item  | Subject  | Explanation  | Working Sheet | Appendix |
|-------|--|--|---------------|----------|
| A - D | Tax deduction under section 51 of Finance Act 2007 (dividends) | This working sheet is provided for the purpose of computing the gross income from dividends and the tax to be deducted under section section 51 of Finance Act 2007 (dividends). | -             | -        |

#### HK-4 : PARTICULARS OF PROPERTIES / ASSETS AND TOTAL RENTAL

| Item  | Subject   | Explanation  | Working Sheet | Appendix |
|-------|---|--|---------------|----------|
| A - D | Particulars of properties/assets and total rental | This working sheet is provided for the purpose of computing the statutory income from rents. | -             | -        |

**HK-5 : COMPUTATION OF STATUTORY INCOME FROM INTEREST / ROYALTIES**

| Item  | Subject            | Explanation   | Working Sheet | Appendix |
|-------|--------------------|---|---------------|----------|
| A - H | Interest/Royalties | This working sheet is provided for the purpose of computing the statutory income from interest/royalties. | -             | -        |

**HK-6 : TAX DEDUCTION UNDER SECTION 110 (OTHERS)**

| Item  | Subject                                  | Explanation   | Working Sheet | Appendix |
|-------|--|---|---------------|----------|
| A - G | Tax deduction under section 110 (others) | Use this working sheet to compute the gross income and tax to be deducted under section 110 in respect of interest/royalties/ special classes of income under section 4A. | -             | -        |

**HK-8 : INCOME FROM COUNTRIES WHICH HAVE AVOIDANCE OF DOUBLE TAXATION AGREEMENT WITH MALAYSIA AND CLAIM FOR SECTION 132 TAX RELIEF**

| Item  | Subject                | Explanation   | Working Sheet | Appendix |
|-------|------------------------|---|---------------|----------|
| A - H | Section 132 tax relief | Use this working sheet to compute the income from countries with avoidance of double taxation agreement and claim for tax relief under section 132. | -             | -        |

**HK-9 : INCOME FROM COUNTRIES WITHOUT DOUBLE TAXATION AGREEMENT WITH MALAYSIA AND CLAIM FOR SECTION 133 TAX RELIEF**

| Item  | Subject                | Explanation  | Working Sheet | Appendix |
|-------|------------------------|--|---------------|----------|
| A - H | Section 133 tax relief | Use this working sheet to compute the income from countries without avoidance of double taxation agreement and claim for tax relief under section 133. | -             | -        |

**HK-10 : INSTALMENTS / MONTHLY TAX DEDUCTIONS PAID**

| Item | Subject                      | Explanation  | Working Sheet | Appendix |
|------|------------------------------|--|---------------|----------|
| A1   | Employer's E No.             | Enter the E file reference number of the employer who made the deductions.                                 | -             | -        |
| A2   | Period of Deduction          | State the period of deduction for which the deductions were made in the current year.                      | -             | -        |
| A3   | Monthly Tax Deductions (MTD) | Monthly Tax Deductions (MTD) made in the current year by the employer in respect of current year's income. | -             | -        |

| Item | Subject  | Explanation   | Working Sheet | Appendix |
|------|--|---|---------------|----------|
| A4   | CP38 Deductions  | Deductions made by the employer according to the CP38 (Direction To Deduct From The Remuneration) for payment of the previous years' tax liability. | -             | -        |
| A5   | Deductions for Zakat                                     | Deductions for zakat made by the employer in the current year.  | -             | -        |
| B1   | Employer's E No.   | Enter the E file reference number of the employer who deducts.  | -             | -        |
| B2   | Year/Period of Income                                    | The year or period for which the previous year's income is paid.  | -             | -        |
| B3   | Monthly Tax Deductions (MTD)                             | Monthly Tax Deductions (MTD) made in the current year due to previous years' income.  | -             | -        |
| C    | Instalments paid in respect of CP500 or CP503            | Instalment payments made under the direction of CP500 or CP503 in respect of current year's income.   | -             | -        |
| D    | Payments made for the current year other than A, B and C | Payments made in the current year other than A, B and C with regard to the current year's income.   | -             | -        |
| E    | Total  | Sum of amounts from items A3, C and D.<br>Transfer this amount to item F2 Form B/BE.  | -             | -        |

#### HK-11 : BASIS YEAR PAYMENTS TO NON-RESIDENTS (WITHHOLDING TAX)

| Item | Subject  | Explanation   | Working Sheet | Appendix |
|------|--|---|---------------|----------|
|      | Basis year payments to non-residents (withholding tax) | Use this working sheet to report the details of payments made in the basis year to non-residents which involve withholding tax. | -             | -        |

#### HK-13 : DEDUCTION FOR MAINTENANCE OF UNMARRIED CHILDREN

| Item | Subject   | Explanation   | Working Sheet | Appendix |
|------|---|---|---------------|----------|
|      | Deduction for maintenance of unmarried children | This working sheet is provided for the computation of claim for deduction under section 48. | -             | -        |

#### HK-14 : LIFE INSURANCE PREMIUMS / CONTRIBUTIONS TO APPROVED PROVIDENT OR PENSION FUND, EDUCATION AND MEDICAL INSURANCE

| Item | Subject   | Explanation   | Working Sheet | Appendix |
|------|---|---|---------------|----------|
|      | Life insurance premiums /EPF, education and medical insurance | Use this working sheet to compute the claim for deduction of life insurance premiums/contributions made to an approved Provident or Pension Fund, insurance on education or for medical benefits. | -             | -        |

HK-1:

**COMPUTATION OF STATUTORY INCOME FROM BUSINESS**

Name

Income Tax No. 



 I/C No.

Business Registration No.

**Business**      1   2   3   4   5      **Year Of Assessment**

▲ Enter "X" in the relevant box.

**Type Of Business**



**Business Code**

| Item | Amount |
|------|--------|
|------|--------|

|  |   |  |
|--|---|--|
|  | + |  |
|  | - |  |

**A. BALANCE AS PER PROFIT AND LOSS ACCOUNT**

**LESS : SEPARATION OF INCOME ACCORDING TO CLASS**

|                 |   |
|-----------------|---|
| Dividend income | <table border="1" style="width: 100%; height: 20px;"></table> |
| Rental income   | <table border="1" style="width: 100%; height: 20px;"></table> |
| Royalty income  | <table border="1" style="width: 100%; height: 20px;"></table> |
| Interest income | <table border="1" style="width: 100%; height: 20px;"></table> |
| Other income    | <table border="1" style="width: 100%; height: 20px;"></table> |

**B. TOTAL NON-BUSINESS INCOME**

**C. TOTAL BUSINESS INCOME (A - B)**

**D. ADJUSTMENT OF BUSINESS INCOME**

**ADD :**

1. Non-allowable losses :

|                            |   |
|----------------------------|---|
| Loss on disposal of assets | <table border="1" style="width: 100%; height: 20px;"></table> |
| Foreign exchange loss      | <table border="1" style="width: 100%; height: 20px;"></table> |
| Loss from investments      | <table border="1" style="width: 100%; height: 20px;"></table> |
| .....                      | <table border="1" style="width: 100%; height: 20px;"></table> |
| .....                      | <table border="1" style="width: 100%; height: 20px;"></table> |
| <b>TOTAL</b>               | <table border="1" style="width: 100%; height: 20px;"></table> |

2. Surplus recovered expenditure (mining)

3. TOTAL (D1 + D2)

**LESS :**

4. Non-taxable gains/income entered in the profit and loss account :

|                              |  |
|------------------------------|--|
| Profit on disposal of assets |  |
| Foreign exchange gain        |  |
| Profit from investments      |  |
| .....                        |  |
| .....                        |  |
| <b>TOTAL</b>                 |  |

5. TOTAL (D3 - D4) [ ] [ ]

**E. BUSINESS INCOME (C + D5)** [ ] [ ]

**F. ADJUSTMENT OF BUSINESS EXPENDITURE**

**ADD :**

1. Non-allowable expenditure and charges :

|  |  |
|--|--|
| 1.1 Depreciation                                 |  |
| 1.2 Own salary, allowances, bonus, EPF           |  |
| 1.3 Entertainment                                |  |
| 1.4 Gifts  |  |
| 1.5 Donations                                    |  |
| 1.6 Penalties/Fines/Compound                     |  |
| 1.7 Withdrawal of stock in trade for own use     |  |
| 1.8 Cash drawings                                |  |
| 1.9 Provision for bad/doubtful debts             |  |
| 1.10 Initial/Termination of business expenditure |  |
| 1.11 Capital expenditure                         |  |
| 1.12 Legal fees                                  |  |
| 1.13 Expenditure on interest                     |  |
| 1.14 Restriction on EPF                          |  |
| 1.15 Assets written off                          |  |

|  |  |
|--|--|
| 1.16 Personal expenditure :                        |  |
| (a) Travelling/Accommodation                       |  |
| (b) Use of motor vehicle(s)                        |  |
| (c) Household benefits                             |  |
| (d) Telephones/Handphones                          |  |
| (e) Fees/Subscriptions (unrelated to the business) |  |
| (f) Seminars                                       |  |
| (g) Medical  |  |

1.17 Other expenditure (Please specify .....)  
 TOTAL (1.1 to 1.17)

**LESS :**

2. Mining allowance  
 3. Surplus residual expenditure (mining)  
 4. Further deductions :  
 4.1 .....  
 4.2 .....  
 4.3 .....  
 5. TOTAL (F2 + F3 + F4)

6. **TOTAL ADJUSTED EXPENDITURE (F1 - F5)**

**G. ADJUSTED INCOME (E + F6)**  
 Or

**H. ADJUSTED LOSS (F6 - E)**

If G - (Adjusted Income), proceed to item J for further computation.  
 If H - (Adjusted Loss) , transfer this amount to item D1 HK-1.3 before proceeding to items J and K for computing the balance of capital allowance to be carried forward.

**J. COMPUTATION OF STATUTORY INCOME**

1. **ADJUSTED INCOME**  
*(Enter "0" in this box if there is adjusted loss for item H)*  
 2. **ADD** : Balancing Charge  
 3. **TOTAL (J1 + J2)**  
 4. **LESS** : Capital Allowance absorbed  
*(amount as per item K4 but restricted to the amount in item J3)*  
 5. **STATUTORY INCOME (J3 - J4)**

**K. ADJUSTMENT OF THE BALANCE OF CAPITAL ALLOWANCE (if relevant)**

1. Balance brought forward  
**ADD :**  
 2. Balancing allowance  
 3. Capital allowance  
 4. **TOTAL (K1 + K2 + K3)**  
**LESS :**  
 5. Capital allowance absorbed in the current year  
*(amount as per item J4)*  
 6. **Balance carried forward (K4 - K5)**

## HK-1B : COMPUTATION OF STATUTORY INCOME FROM PARTNERSHIP BUSINESS

|                |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |                           |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|----------------|--|--|--|--|--|--|--|--|--|--|---------|--|--|--|--|--|--|--|--|--|---------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Name           |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  |                           |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Income Tax No. |  |  |  |  |  |  |  |  |  |  | I/C No. |  |  |  |  |  |  |  |  |  |                           |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                |  |  |  |  |  |  |  |  |  |  |         |  |  |  |  |  |  |  |  |  | Business Registration No. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

|                             |                          |                          |                          |                          |                          |  |                           |  |  |  |  |
|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--|---------------------------|--|--|--|--|
| <b>Partnership Business</b> | 1                        | 2                        | 3                        | 4                        | 5                        |  | <b>Year Of Assessment</b> |  |  |  |  |
|                             | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |  |                           |  |  |  |  |

▲ Enter "X" in the relevant box.

|   |  |
|---|--|
| <b>A.</b> Adjusted income from partnership business<br><i>(amount from items A13 and A19 of the CP30)</i><br><i>If loss, enter "0" in this box and transfer the amount of adjusted loss to item D2 Working Sheet HK-1.3. Proceed with your computation for items B to M below (if applicable)</i> |  |
| <b>ADD :</b>  |  |
| <b>B.</b> Balancing Charge<br><i>(Amount from items A14 and A20 of the CP30)</i>  |  |
| <b>C.</b> TOTAL (A + B)   |  |
| <b>LESS :</b>   |  |
| <b>D.</b> Capital allowance absorbed<br><i>(Amount as per item K3 but restricted to the amount in item C)</i>   |  |
| <b>E. STATUTORY INCOME (C - D)</b>  |  |

Or

**\*IF ENTITLED TO CLAIM SCHEDULE 7A ALLOWANCE, PROCEED TO COMPUTE AS FOLLOWS:**

**LESS:**

|   |  |
|---|--|
| <b>F.</b> Schedule 7A allowance<br><i>(Amount from items A16 and A22 of the CP30)</i><br><i>(Restricted to 70% of the statutory income in item E)</i> |  |
| <b>G. STATUTORY INCOME AFTER DEDUCTION OF SCHEDULE 7A ALLOWANCE (E - F)</b>   |  |

Or

**\*IF ENTITLED TO CLAIM INCREASED EXPORTS ALLOWANCE FOR QUALIFYING SERVICES, PROCEED TO COMPUTE AS FOLLOWS:**

**LESS:**

|   |  |
|---|--|
| <b>H.</b> Increased Exports Allowance For Qualifying Services claimed<br><i>(Amount from items A17 and A23 of the CP30)</i><br><i>(Restricted to 70% of the statutory income in item E)</i> |  |
| <b>J. STATUTORY INCOME AFTER DEDUCTION OF INCREASED EXPORTS ALLOWANCE FOR QUALIFYING SERVICES (E - H)</b>   |  |

**K. ADJUSTMENT OF THE BALANCE OF CAPITAL ALLOWANCE (if relevant)**

|   |                      |
|---|----------------------|
| 1. Balance brought forward  | <input type="text"/> |
| <b>ADD :</b>  |                      |
| 2. Balancing allowance and capital allowance<br>(Amount from items A15 and A21 of the CP30) | <input type="text"/> |
| 3. TOTAL (K1 + K2)  | <input type="text"/> |
| <b>LESS :</b>   |                      |
| 4. Claim absorbed in the current year<br>(Amount as per item D)                             | <input type="text"/> |
| 5. <b>Balance carried forward (K3 - K4)</b>   | <input type="text"/> |

---

**L. ADJUSTMENT OF THE BALANCE OF SCHEDULE 7A ALLOWANCE (if relevant)**

|  |                      |
|--|----------------------|
| 1. Balance brought forward   | <input type="text"/> |
| <b>ADD :</b>   |                      |
| 2. Current year's Schedule 7A allowance<br>(Amount from items A16 and A22 of the CP30) | <input type="text"/> |
| 3. <b>TOTAL (L1 + L2)</b>  | <input type="text"/> |
| <b>LESS :</b>  |                      |
| 4. Claim absorbed in current year (Amount as per item F)                               | <input type="text"/> |
| 5. <b>Balance carried forward (L3 - L4)</b>  | <input type="text"/> |

---

**M. ADJUSTMENT OF THE BALANCE OF INCREASED EXPORTS ALLOWANCE FOR QUALIFYING SERVICES (if relevant)**

|  |                      |
|--|----------------------|
| 1. Balance brought forward   | <input type="text"/> |
| <b>ADD :</b>   |                      |
| 2. Current year's Increased Exports Allowance for Qualifying Services<br>(Amount from items A17 and A23 of the CP30) | <input type="text"/> |
| 3. TOTAL (M1 + M2)   | <input type="text"/> |
| <b>LESS :</b>  |                      |
| 4. Claim absorbed in current year (Amount as per item H)   | <input type="text"/> |
| 5. <b>Balance carried forward (M3 - M4)</b>  | <input type="text"/> |

**HK-1C: COMPUTATION OF STATUTORY BUSINESS INCOME FOR THE INDIVIDUAL ENTITLED TO CLAIM SCHEDULE 7A ALLOWANCE**

Name

Income Tax No.  I/C No.

Business Registration No.

Business  1  2  3  4  5 Year Of Assessment

▲ Enter "X" in the relevant box.

Type Of Business  Business Code

| Item | Amount |  |
|------|--------|--|
|------|--------|--|

|  |                      |                      |
|--|----------------------|----------------------|
|  | +                    | -                    |
| <b>A. BALANCE AS PER PROFIT AND LOSS ACCOUNT</b> | <input type="text"/> | <input type="text"/> |

**LESS : SEPARATION OF INCOME ACCORDING TO CLASS**

|                 |                      |
|-----------------|----------------------|
| Dividend income | <input type="text"/> |
| Rental income   | <input type="text"/> |
| Royalty income  | <input type="text"/> |
| Interest income | <input type="text"/> |
| Other income    | <input type="text"/> |

**B. TOTAL NON-BUSINESS INCOME**

**C. TOTAL BUSINESS INCOME (A - B)**

**D. ADJUSTMENT OF BUSINESS INCOME**

**ADD :**

1. Non-allowable losses :

|                            |                      |
|----------------------------|----------------------|
| Loss on disposal of assets | <input type="text"/> |
| Foreign exchange loss      | <input type="text"/> |
| Loss from investments      | <input type="text"/> |
| .....                      | <input type="text"/> |
| .....                      | <input type="text"/> |
| <b>TOTAL</b>               | <input type="text"/> |

2. Surplus recovered expenditure (mining)

3. TOTAL (D1 + D2)

**LESS :**

4. Non-taxable gains/income entered in the profit and loss account :

|                              |  |
|------------------------------|--|
| Profit on disposal of assets |  |
| Foreign exchange gain        |  |
| Profit from investments      |  |
| .....                        |  |
| .....                        |  |
| <b>TOTAL</b>                 |  |

5. TOTAL (D3 - D4)

|  |  |
|--|--|
|  |  |
|--|--|

**E. BUSINESS INCOME  
(C + D5)**

|  |  |
|--|--|
|  |  |
|--|--|

**F. ADJUSTMENT OF BUSINESS EXPENDITURE**

**ADD :**

1. Non-allowable expenditure and charges :

|  |  |
|--|--|
| 1.1 Depreciation                                   |  |
| 1.2 Own salary, allowances, bonus, EPF             |  |
| 1.3 Entertainment                                  |  |
| 1.4 Gifts  |  |
| 1.5 Donations                                      |  |
| 1.6 Penalties/Fines/Compound                       |  |
| 1.7 Withdrawal of stock in trade for own use       |  |
| 1.8 Cash drawings                                  |  |
| 1.9 Provision for bad/doubtful debts               |  |
| 1.10 Initial/Termination of business expenditure   |  |
| 1.11 Capital expenditure                           |  |
| 1.12 Legal fees                                    |  |
| 1.13 Expenditure on interest                       |  |
| 1.14 Restriction on EPF                            |  |
| 1.15 Assets written off                            |  |
| 1.16 Personal expenditure :                        |  |
| (a) Travelling/Accommodation                       |  |
| (b) Use of motor vehicle(s)                        |  |
| (c) Household benefits                             |  |
| (d) Telephones/Handphones                          |  |
| (e) Fees/Subscriptions (unrelated to the business) |  |
| (f) Seminars                                       |  |
| (g) Medical  |  |

1.17 Other expenditure (Please specify .....)

TOTAL (1.1 to 1.17)

**LESS :**

2. Mining allowance

3. Surplus residual expenditure (mining)

4. Further deductions

    4.1 .....

    4.2 .....

    4.3 .....

5. TOTAL (F2 + F3 + F4)

6. **TOTAL ADJUSTED EXPENDITURE (F1 - F5)**

**G. ADJUSTED INCOME (E + F6)**

Or

**H. ADJUSTED LOSS (F6 – E)**

If G - (Adjusted Income), proceed to item J for further computation.

If H - (Adjusted Loss), transfer the amount of adjusted loss to item D1 HK-1.3 before proceeding to items J and Q for computing the balance of capital allowance to be carried forward.

**J. COMPUTATION OF STATUTORY INCOME**

1. ADJUSTED INCOME  
(Enter "0" in this box if there is adjusted loss for item H)

2. **ADD :** Balancing Charge

3. TOTAL

4. **LESS :** Capital Allowance absorbed  
(Amount as per item Q4 below but restricted to the amount in item J3)

5. **STATUTORY INCOME (J3 – J4)**

**K. COMPUTATION OF CLAIM FOR SCHEDULE 7A ALLOWANCE**

1.  % x  =   
(qualifying capital expenditure)

**ADD**

2. Balance of allowance brought forward

3. **TOTAL (K1 + K2)**

**L. RESTRICTION LIMIT OF STATUTORY INCOME**

% x  **(J5)**

**M. SCHEDULE 7A ALLOWANCE (K3 OR L whichever is lower)**

**N. TAXABLE STATUTORY INCOME (J5 - M)**

**P. ADJUSTMENT OF THE BALANCE OF SCHEDULE 7A ALLOWANCE**

|   |                      |
|---|----------------------|
| 1. Balance brought forward  | <input type="text"/> |
| <b>ADD:</b>   |                      |
| 2. Current year claim   | <input type="text"/> |
| 3. TOTAL  | <input type="text"/> |
| <b>LESS :</b>   |                      |
| 4. Claim absorbed in current year ( <i>amount as per item M</i> ) | <input type="text"/> |
| 5. <b>Balance carried forward (P3 - P4)</b>                       | <input type="text"/> |

---

**Q. ADJUSTMENT OF THE BALANCE OF CAPITAL ALLOWANCE (if relevant)**

|  |                      |
|--|----------------------|
| 1. Balance brought forward   | <input type="text"/> |
| <b>ADD :</b>   |                      |
| 2. Balancing allowance   | <input type="text"/> |
| 3. Capital allowance   | <input type="text"/> |
| 4. TOTAL   | <input type="text"/> |
| <b>LESS :</b>  |                      |
| 5. Claim absorbed in the current year ( <i>amount as per item J4</i> ) | <input type="text"/> |
| 6. <b>Balance carried forward (Q4 - Q5)</b>                            | <input type="text"/> |

**HK-1D : COMPUTATION OF STATUTORY BUSINESS INCOME FOR THE INDIVIDUAL ENTITLED TO CLAIM INCREASED EXPORTS ALLOWANCE FOR QUALIFYING SERVICES**

Name

Income Tax No.  I/C No.

Business Registration No.

Business  1  2  3  4  5 Year Of Assessment

▲ Enter "X" in the relevant box.

Type Of Business  Business Code

| Item | Amount |  |  |  |
|------|--------|--|--|--|
|------|--------|--|--|--|

|  |   |  |   |  |
|--|---|--|---|--|
| <b>A. BALANCE AS PER PROFIT AND LOSS ACCOUNT</b> | + |  | - |  |
|--|---|--|---|--|

**LESS : SEPARATION OF INCOME ACCORDING TO CLASS**

|                 |  |
|-----------------|--|
| Dividend income |  |
| Rental income   |  |
| Royalty income  |  |
| Interest income |  |
| Other income    |  |

**B. TOTAL NON-BUSINESS INCOME**

**C. TOTAL BUSINESS INCOME (A - B)**

**D. ADJUSTMENT OF BUSINESS INCOME**

**ADD :**

1. Non-allowable losses :

|                            |  |
|----------------------------|--|
| Loss on disposal of assets |  |
| Foreign exchange loss      |  |
| Loss from investments      |  |
| .....                      |  |
| .....                      |  |
| <b>TOTAL</b>               |  |

**LESS :**

2. Non-taxable gains/income entered in the profit and loss account :

|                              |  |
|------------------------------|--|
| Profit on disposal of assets |  |
| Foreign exchange gain        |  |
| Profit from investments      |  |
| .....                        |  |
| .....                        |  |
| 3. TOTAL (D1 - D2)           |  |

**E. BUSINESS INCOME  
(C + D3)**

|  |  |
|--|--|
|  |  |
|--|--|

**F. ADJUSTMENT OF BUSINESS EXPENDITURE**

|  |  |
|--|--|
|  |  |
|--|--|

**ADD :**

1. Non-allowable expenditure and charges :

|  |  |
|--|--|
| 1.1 Depreciation                                   |  |
| 1.2 Own salary, allowances, bonus, EPF             |  |
| 1.3 Entertainment                                  |  |
| 1.4 Gifts  |  |
| 1.5 Donations                                      |  |
| 1.6 Penalties/Fines/Compound                       |  |
| 1.7 Withdrawal of stock in trade for own use       |  |
| 1.8 Cash drawings                                  |  |
| 1.9 Provision for bad/doubtful debts               |  |
| 1.10 Initial/Termination of business expenditures  |  |
| 1.11 Capital expenditure                           |  |
| 1.12 Legal fees                                    |  |
| 1.13 Expenditure on interest                       |  |
| 1.14 Restriction on EPF                            |  |
| 1.15 Assets written off                            |  |
| 1.16 Personal expenditure :                        |  |
| (a) Travelling/Accommodation                       |  |
| (b) Use of motor vehicle(s)                        |  |
| (c) Household benefits                             |  |
| (d) Telephones/Handphones                          |  |
| (e) Fees/Subscriptions (unrelated to the business) |  |
| (f) Seminars                                       |  |
| (g) Medical  |  |
| 1.17 Other expenditure<br>(Please specify .....)   |  |
| TOTAL (1.1 to 1.17)                                |  |

**LESS :**

2. Further deductions

- 2.1 .....
- 2.2 .....
- 2.3 .....

|  |
|--|
|  |
|  |
|  |
|  |

TOTAL (2.1 to 2.3)

3. **TOTAL ADJUSTED EXPENDITURE (F1 - F2)**

|  |
|--|
|  |
|--|

**G. ADJUSTED INCOME (E + F3)**

|  |
|--|
|  |
|--|

Or

**H. ADJUSTED LOSS (F3 - E)**

|  |
|--|
|  |
|--|

If G - (Adjusted Income), proceed to item J for further computation.

If H - (Adjusted Loss), transfer the amount of adjusted loss to item D1 HK-1.3 before proceeding to items J and N for computing the balance of capital allowance to be carried forward.

**J. COMPUTATION OF STATUTORY INCOME**

1. ADJUSTED INCOME  
(Enter "0" in this box if there is adjusted loss for item H)

|  |
|--|
|  |
|--|

2. **ADD :** Balancing Charge

|  |
|--|
|  |
|--|

3. TOTAL

|  |
|--|
|  |
|--|

4. **LESS :** Capital Allowance absorbed  
(Amount as per item N4 below but restricted to the amount in item J3)

|  |
|--|
|  |
|--|

5. **STATUTORY INCOME (J3 - J4)**

|  |
|--|
|  |
|--|

**K. COMPUTATION OF CLAIM FOR INCREASED EXPORTS ALLOWANCE FOR QUALIFYING SERVICES**

1. 70% x Statutory Income (**Restriction**) =

|  |
|--|
|  |
|--|

2. Eligible claim for Increased Exports Allowance For Qualifying Services (Amount from item M6)

|  |
|--|
|  |
|--|

3. Increased Exports Allowance For Qualifying Services absorbed (Amount K1 or K2 whichever is lower)

|  |
|--|
|  |
|--|

**L. TAXABLE STATUTORY INCOME (J5 - K3)**

|  |
|--|
|  |
|--|

**M. ADJUSTMENT OF THE BALANCE OF INCREASED EXPORTS ALLOWANCE FOR QUALIFYING SERVICES**

1. Balance of Increased Exports Allowance For Qualifying Services brought forward

|  |
|--|
|  |
|--|

2. Current year income from Exports Of Qualifying Services

|  |
|--|
|  |
|--|

**LESS :**

3. Previous year's income from Exports Of Qualifying Services

|  |
|--|
|  |
|--|

|  |                      |
|--|----------------------|
| 4. Value of Increased Exports Of Qualifying Services<br>(M2 - M3)                          | <input type="text"/> |
| 5. Increased Exports Allowance For Qualifying Services (M4 x 50%)                          | <input type="text"/> |
| 6. TOTAL (M1 + M5)<br>(Transfer this amount to item K2)                                    | <input type="text"/> |
| 7. Increased Exports Allowance For Qualifying Services absorbed<br>(Amount as per item K3) | <input type="text"/> |
| 8. <b>Balance carried forward (M6 - M7)</b>  | <input type="text"/> |

---

**N. ADJUSTMENT OF THE BALANCE OF CAPITAL ALLOWANCE (if relevant)**

|   |                      |
|---|----------------------|
| 1. Balance brought forward                                    | <input type="text"/> |
| <b>ADD :</b>  |                      |
| 2. Balancing allowance  | <input type="text"/> |
| 3. Capital allowance  | <input type="text"/> |
| 4. TOTAL  | <input type="text"/> |
| <b>LESS :</b>   |                      |
| 5. Claim absorbed in the current year (Amount as per item J4) | <input type="text"/> |
| 6. <b>Balance carried forward (N4 - N5)</b>                   | <input type="text"/> |

---

**QUALIFYING SERVICES**

1. Legal
2. Accounting
3. Architecture
4. Marketing
5. Business consultancy
6. Office services
7. Construction management
8. Building management
9. Plantation management
10. Private health care
11. Private education
12. Publishing services
13. Information technology and communication (ICT) services
14. Engineering services
15. Printing services
16. Local franchise services



**D. ADJUSTMENT OF BUSINESS INCOME**

**ADD:**

1. Non-allowable losses:

|                            |  |
|----------------------------|--|
| Loss on disposal of assets |  |
| Foreign exchange losses    |  |
| Loss from investments      |  |
| .....                      |  |
| .....                      |  |
| <b>TOTAL</b>               |  |

**LESS:**

2. Non-taxable gains/income entered in the profit and loss account:

|                              |  |
|------------------------------|--|
| Profit on disposal of assets |  |
| Foreign exchange gain        |  |
| Profit from investments      |  |
| .....                        |  |
| .....                        |  |
| <b>TOTAL</b>                 |  |

3. TOTAL ( D1 - D2 )

|  |  |
|--|--|
|  |  |
|--|--|

**E. BUSINESS INCOME ( C + D3 )**

|  |  |
|--|--|
|  |  |
|--|--|

**F. ADJUSTMENT OF BUSINESS EXPENDITURE**

**ADD:**

1. Non-allowable expenditure and charges:

|  |  |
|--|--|
| 1.1 Depreciation                                 |  |
| 1.2 Own salary, allowances, bonus, EPF           |  |
| 1.3 Entertainment                                |  |
| 1.4 Gifts  |  |
| 1.5 Donations                                    |  |
| 1.6 Penalties/Fines/Compound                     |  |
| 1.7 Withdrawal of stock in trade for own use     |  |
| 1.8 Cash drawings                                |  |
| 1.9 Provision for bad/doubtful debts             |  |
| 1.10 Initial/Termination of business expenditure |  |
| 1.11 Capital expenditure                         |  |
| 1.12 Legal fees                                  |  |
| 1.13 Expenditure on interest                     |  |
| 1.14 Restriction on EPF                          |  |
| 1.15 Assets written off                          |  |

|  |                      |
|--|----------------------|
| 1.16 Personal expenditure:                         |                      |
| (a) Travelling/Accommodation                       | <input type="text"/> |
| (b) Use of motor vehicle(s)                        | <input type="text"/> |
| (c) Household benefits                             | <input type="text"/> |
| (d) Telephones/Handphones                          | <input type="text"/> |
| (e) Fees/Subscriptions (unrelated to the business) | <input type="text"/> |
| (f) Seminars                                       | <input type="text"/> |
| (g) Medical  | <input type="text"/> |
| 1.17 Other expenditure<br>(Please specify .....)   | <input type="text"/> |
| TOTAL ( 1.1 to 1.17 )                              | <input type="text"/> |

**LESS:**

|  |                      |
|--|----------------------|
| 2. Further deductions:                               |                      |
| 2.1 .....  | <input type="text"/> |
| 2.2 .....  | <input type="text"/> |
| 2.3 .....  | <input type="text"/> |
| <b>3. TOTAL ADJUSTED EXPENDITURE<br/>( F1 - F2 )</b> | <input type="text"/> |

**G. ADJUSTED INCOME ( E + F3 )**

OR

**H. ADJUSTED LOSS ( F3 – E )**

If G (Adjusted Income) - Proceed to item J for further computation.  
 If H (Adjusted Loss) - Transfer this amount to item B Working Sheet HK-1.4.

**J. COMPUTATION OF STATUTORY INCOME**

|   |                      |
|---|----------------------|
| 1. ADJUSTED INCOME<br>(Enter '0' in this box if there is adjusted loss for item H)                            | <input type="text"/> |
| 2. <b>ADD:</b> Balancing charge   | <input type="text"/> |
| 3. TOTAL ( J1 + J2 )  | <input type="text"/> |
| 4. <b>LESS:</b> Capital allowance absorbed<br>(amount as per item N4 but restricted to the amount in item J3) | <input type="text"/> |
| 5. <b>STATUTORY INCOME ( J3 - J4 )</b>  | <input type="text"/> |

**K. Computation of the taxable and tax exempt statutory income**

1. Taxable statutory income =

% x (J5)  =

2. Tax exempt statutory income =

% x (J5)  =

**L. Please use the following columns for deduction of losses (if any).**

1. Adjusted income (*amount from item J1*)

**OR**

2. Statutory income (*amount from item J5*)

**M. COMPUTATION OF TAX EXEMPT PIONEER INCOME**

1. Amount from item K2 / L1 / L2

**LESS:**

2. Section 21A PIA 1986 loss  
(*Non-promoted activity/product*)

3. Section 25(2) PIA 1986 loss  
(*Pioneer loss brought forward and current year's  
pioneer losses from other pioneer businesses (if any)*)

4. **TAX EXEMPT PIONEER INCOME (M1 - M2 - M3)**

---

**N. ADJUSTMENT OF THE BALANCE OF CAPITAL ALLOWANCE (if relevant)**

1. Balance brought forward

**ADD:**

2. Balancing allowance

3. Capital allowance

4. **TOTAL (N1 + N2 + N3)**

**LESS:**

5. Claim absorbed in the current year  
(*amount as per item J4*)

6. **Balance carried forward (N4 - N5)**



## MINING ALLOWANCE INDEX

| Class | Type Of Asset  | Allowance                                       | Reference  |
|-------|--|---|--|
| A1    | <b>Cost of acquisition of the mine or rights in or over the mine,</b><br>a. Roads, tramways,<br>b. Workshops, stores and quarters.   |   |  |
| A2    | <b>Cost of prospecting new or existing mine;</b><br>a. Sinking shafts, tunnelling and underground development ;<br>b. Works in connection with water and power supply, roads, tramways, railway sidings, tailings, retention and slime disposal ; and<br>c. Construction of buildings including quarters for the mining staff. | As per computation prepared under this Schedule | Section 34(6)(c)<br>Paragraphs 3 and 5<br>Schedule 2 ITA<br>1967 |
| A3    | <b>General administration and management expenses before the commencement of production or during the temporary non-production period.</b>   |   |  |

### COMPUTATION OF THE EXPECTED LIFE OF THE MINE

The expected life of the mine is computed as follows :

$$1. \quad \frac{\text{Total acreage of deposits available for dredging or other mining operations (T)}}{\text{Expected acreage to be dredged, etc., annually (M)}} = X \text{ years}$$

$$\text{Or} \quad \frac{T}{M} = X \text{ years}$$

$$2. \quad \frac{\text{Total estimated deposits in tons/piculs (P)}}{\text{Expected rate of annual production in tons/piculs (K)}} = X \text{ years}$$

$$\text{Or} \quad \frac{P}{K} = X \text{ years}$$

Year Of Assessment

Name

Income Tax No.

|              | A<br>Surplus Recovered<br>Expenditure<br>[Subsection 30(3)]   | B<br>Mining Allowance<br>[Section 34 &<br>Paragraph 3 Schedule 2] | C<br>Surplus Residual<br>Expenditure [Section 34 &<br>Paragraph 12 Schedule 2] |
|--------------|---|---|--|
| ATTACHMENT 1 | _____   | _____   | _____  |
| ATTACHMENT 2 | _____   | _____   | _____  |
| ATTACHMENT 3 | _____   | _____   | _____  |
| ATTACHMENT 4 | _____   | _____   | _____  |
| ATTACHMENT 5 | _____   | _____   | _____  |
| <b>TOTAL</b> | _____   | _____   | _____  |
|              | <i>(Transfer this amount<br/>to item D2, HK-1/<br/>HK-1C)</i> | <i>(Transfer this amount<br/>to item F2, HK-1/<br/>HK-1C)</i>     | <i>(Transfer this amount<br/>to item F3, HK-1/<br/>HK-1C)</i>                  |

Year Of Assessment

Name

Income Tax No.

**A. BALANCING CHARGE**

**Working Sheet**

- |                                       |       |           |
|---------------------------------------|-------|-----------|
| 1. Qualifying agriculture expenditure | _____ | HK-1.2.1A |
| 2. Qualifying forest expenditure      | _____ | HK-1.2.2A |
| 3. Industrial building                | _____ | HK-1.2.3A |
| 4. Plant and machinery                | _____ | HK-1.2.4A |
| 5. <b>TOTAL</b>                       | ===== |           |

*(Transfer this amount to item J2, HK-1/ J2, HK-1C/ J2, HK-1D/ J2, HK-1E)*

**B. BALANCING ALLOWANCE**

- |                        |       |           |
|------------------------|-------|-----------|
| 1. Industrial building | _____ | HK-1.2.3A |
| 2. Plant and machinery | _____ | HK-1.2.4A |
| 3. <b>TOTAL</b>        | ===== |           |

*(Transfer this amount to item K2, HK-1/ Q2, HK-1C/ N2, HK-1D/ N2, HK-1E)*

**C. CURRENT YEAR CAPITAL ALLOWANCE**

- |                                       |       |           |
|---------------------------------------|-------|-----------|
| 1. Qualifying agriculture expenditure | _____ | HK-1.2.1A |
| 2. Qualifying forest expenditure      | _____ | HK-1.2.2A |
| 3. Industrial building                | _____ | HK-1.2.3A |
| 4. Plant and machinery                | _____ | HK-1.2.4A |
| 5. <b>TOTAL</b>                       | ===== |           |

*(Transfer this amount to item K3, HK-1/ Q3, HK-1C/ N3, HK-1D/ N3, HK-1E)*



## AGRICULTURE ALLOWANCE INDEX

| Class     | Type Of Asset  | Reference<br>(Schedule 3) | Annual Allowance |                        |
|-----------|--|---------------------------|------------------|------------------------|
|           |  |                           | Rate (%)         | Reference (Schedule 3) |
| <b>B1</b> | <b>Qualifying agriculture expenditure :</b>  |                           |                  |                        |
| a.        | Clearing and preparation of land for the purposes of agriculture   | Paragraph 7(1)(a)         |                  |                        |
| b.        | Planting (but not replanting) of crops on land cleared for planting  | Paragraph 7(1)(b)         | 50               | Paragraph 23           |
| c.        | Construction on a farm of a road or bridge   | Paragraph 7(1)(c)         |                  |                        |
| <b>B2</b> | <b>Construction of a building for the welfare of persons or as living accomodation for persons, employed in or in connection with the working of that farm</b> | Paragraph 7(1)(d)         | 20               | Paragraph 22(a)        |
| <b>B3</b> | <b>Buildings</b>   |                           |                  |                        |
| a.        | Office   |                           |                  |                        |
| b.        | Building for the purpose of working the farm   | Paragraph 7(1)(d)         | 10               | Paragraph 22(b)        |





## FOREST ALLOWANCE INDEX

| Class     | Type Of Asset  | Reference<br>(Schedule 3) | Annual Allowance |                           |
|-----------|--|---------------------------|------------------|---------------------------|
|           |  |                           | Rate (%)         | Reference<br>(Schedule 3) |
| <b>C1</b> | <b>Expenditure for the purpose of a business which consists wholly or partly of the extraction of timber from the forest :</b> |                           |                  |                           |
| a.        | Road   | Paragraph 8(1)(a)         | 10               | Paragraph 30(b)           |
| b.        | Building   |                           |                  |                           |
| <b>C2</b> | <b>Expenditure for the welfare of persons employed in or in connection with the extraction of timber from the forest :</b>     |                           |                  |                           |
| a.        | Building   | Paragraph 8(1)(b)         | 20               | Paragraph 30(a)           |
| b.        | Living accomodation  |                           |                  |                           |

Year Of Assessment

Name

Income Tax No.

|              | A<br>Forest<br>Charge                        | B<br>Forest<br>Allowance                     |
|--------------|--|--|
| ATTACHMENT 1 | _____  | _____  |
| ATTACHMENT 2 | _____  | _____  |
| ATTACHMENT 3 | _____  | _____  |
| ATTACHMENT 4 | _____  | _____  |
| ATTACHMENT 5 | _____  | _____  |
| <b>TOTAL</b> | _____  | _____  |
|              | (Transfer this amount<br>to item A2, HK-1.2) | (Transfer this amount<br>to item C2, HK-1.2) |



## INDUSTRIAL BUILDING ALLOWANCE INDEX

| Class      | Type of Industrial Building   | Reference [Schedule 3 and P.U.(A)]  | Initial Allowance |                                     | Annual Allowance |                                     |
|------------|---|-------------------------------------|-------------------|-------------------------------------|------------------|-------------------------------------|
|            |   |                                     | Rate (%)          | Reference [Schedule 3 & P.U.(A)]    | Rate (%)         | Reference [Schedule 3 & P.U.(A)]    |
| <b>D 1</b> | <b>Common Industrial Buildings:</b>   | Paragraph 63 & 64                   |                   |                                     |                  |                                     |
| a          | Factory   |                                     |                   |                                     |                  |                                     |
| b          | Dock, wharf, jetty or other similar building  |                                     |                   |                                     |                  |                                     |
| c          | Warehouse (with factory)  |                                     |                   |                                     |                  |                                     |
| d          | Supply of water, electricity and telecommunication services   |                                     |                   |                                     |                  |                                     |
| e          | Agriculture   |                                     |                   |                                     |                  |                                     |
| f          | Mining  |                                     |                   |                                     |                  |                                     |
| g          | Canteen, rest-room, recreation room, lavatory, bathhouse, bathroom or wash-room (with industrial building)  | Paragraph 65                        | 10                | Paragraph 12                        | 3                | Paragraph 16                        |
| h          | Building for the welfare or living accommodation of persons employed in the working of a farm   |                                     |                   |                                     |                  |                                     |
| i          | Private hospital  | Paragraph 37A                       |                   |                                     |                  |                                     |
| j          | Nursing home  |                                     |                   |                                     |                  |                                     |
| k          | Maternity home  |                                     |                   |                                     |                  |                                     |
| l          | Building for the purpose of approved research   | Paragraph 37B                       |                   |                                     |                  |                                     |
| m          | Building for use in approved service project under Schedule 7B  | Paragraph 37E                       |                   |                                     |                  |                                     |
| n          | Hotel registered with the Ministry of Tourism   | Paragraph 37F                       |                   |                                     |                  |                                     |
| o          | Airport   | Paragraph 37G                       |                   |                                     |                  |                                     |
| p          | Approved motor racing circuit   | Paragraph 37H                       |                   |                                     |                  |                                     |
| q          | Public road and ancillary structures on which expenditure is recoverable through toll collection  | Paragraph 67A                       | 10                | Paragraph 12                        | 6                | P.U. (A) 87/1986                    |
| r          | Old folks care centre   | P.U. (A) 143/2003                   | NIL               | P.U. (A) 143/2003                   | 10               | P.U. (A) 143/2003                   |
| <b>D 2</b> | <b>Other Industrial Buildings</b>   |                                     |                   |                                     |                  |                                     |
| a          | Warehouse for purpose of storage of goods for export or imported goods to be processed and distributed or re-exported                               | Paragraph 37c                       | NIL               | Paragraph 37c                       | 10               | Paragraph 37c                       |
| b          | Living accommodation for individuals employed in the following businesses:<br>– Manufacturing<br>– Hotel<br>– Tourism<br>– Approved service project | Paragraph 42A(1)                    | NIL               | Paragraph 42A(1)                    | 10               | Paragraph 42A(1)                    |
| c          | Child care facilities   | Paragraph 42A(2)                    | NIL               | Paragraph 42A(1)                    | 10               | Paragraph 42A(2)                    |
| d          | Building for:<br>– School<br>– Approved educational institution   | Paragraph 42B                       | NIL               | Paragraph 42B                       | 10               | Paragraph 42B                       |
| e          | Building for the purpose of approved:<br>– Industrial training<br>– Technical training<br>– Vocational training                                     | Paragraph 42c                       | NIL               | Paragraph 42c                       | 10               | Paragraph 42c                       |
| <b>D 3</b> | Building constructed for use as living accommodation of employed individuals (with industrial building)   | Paragraph 42(1)                     | 40                | Paragraph 42(1)                     | 3                | Paragraph 16                        |
| <b>D 4</b> | Building constructed under an approved build-lease-transfer agreement with the Government   | Paragraph 67B                       | 10                | Paragraph 12                        | 6                | Paragraph 16A                       |
| <b>D 5</b> | Building constructed or purchased for use by an approved Multimedia Super Corridor (MSC) status company   | P.U.(A) 202/2006 & P.U.(A) 317/2006 | NIL               | P.U.(A) 202/2006 & P.U.(A) 317/2006 | 10               | P.U.(A) 202/2006 & P.U.(A) 317/2006 |
| <b>D 6</b> | Building under privatisation project and private financing initiatives  | P.U.(A) 119/2010                    | 10                | P.U.(A) 119/2010                    | 6                | P.U.(A) 119/2010                    |





## PLANT AND MACHINERY ALLOWANCE INDEX

| Class     | Type of Asset  | Initial Allowance |  | Annual Allowance |  |
|-----------|--|-------------------|--|------------------|--|
|           |  | Rate (%)          | Reference [Schedule 3 and P.U.(A)]     | Rate (%)         | Reference [Schedule 3 and P.U.(A)]     |
| <b>E1</b> | <b>Heavy machinery/Motor vehicle:</b>  |                   |  |                  |  |
| a.        | General  | 20                | Paragraph 10                           | 20               | P.U.(A)52/2000                         |
| b.        | Building and construction industry   | 30                | P.U.(A)294/1998                        | 20               | P.U.(A)52/2000                         |
| c.        | Timber industry  | 60                | P.U.(A)294/1998                        | 20               | P.U.(A)52/2000                         |
| d.        | Tin mining industry  | 60                | P.U.(A)294/1998                        | 20               | P.U.(A)52/2000                         |
| e.        | Imported heavy machinery   | 10                | P.U.(A)474/1997                        | 10               | P.U.(A)474/1997                        |
| f.        | Heavy machinery/Motor vehicle subject to provisions under paragraphs 2A and 2C Schedule 3                                  | NIL               | Paragraph 13A                          | 20               | P.U.(A)52/2000                         |
| <b>E2</b> | <b>Plant and machinery:</b>  |                   |  |                  |  |
| a.        | General  | 20                | Paragraph 10                           | 14               | P.U.(A)52/2000                         |
| b.        | Building and construction industry   | 30                | P.U.(A)294/1998                        | 14               | P.U.(A)52/2000                         |
| c.        | Timber industry  | 60                | P.U.(A)294/1998                        | 14               | P.U.(A)52/2000                         |
| d.        | Tin mining industry  | 60                | P.U.(A)294/1998                        | 14               | P.U.(A)52/2000                         |
| e.        | Plant and machinery subject to provisions under paragraphs 2A and 2C Schedule 3  | NIL               | Paragraph 13A                          | 14               | P.U.(A)52/2000                         |
| <b>E3</b> | <b>Others:</b>   |                   |  |                  |  |
| a.        | General  | 20                | Paragraph 10                           | 10               | P.U.(A)52/2000                         |
| b.        | Building and construction industry   | 30                | P.U.(A)294/1998                        | 10               | P.U.(A)52/2000                         |
| c.        | Timber industry  | 60                | P.U.(A)294/1998                        | 10               | P.U.(A)52/2000                         |
| d.        | Tin mining industry  | 60                | P.U.(A)294/1998                        | 10               | P.U.(A)52/2000                         |
| e.        | Others subject to provisions under paragraphs 2A and 2C Schedule 3   | NIL               | Paragraph 13A                          | 10               | P.U.(A)52/2000                         |
| <b>E4</b> | <b>Special/Specific purpose plant and machinery/ equipment for:</b>  |                   |  |                  |  |
| a.        | Storage, treatment and disposal of scheduled wastes; and recycling of wastes   | 40                | P.U.(A) 339/1995; and P.U.(A) 505/2000 | 20               | P.U.(A) 339/1995; and P.U.(A) 505/2000 |
| b.        | Natural gas refuelling   | 40                | P.U.(A) 265/1997                       | 20               | P.U.(A) 265/1997                       |
| c.        | Control of wastes and pollution of environment   | 40                | P.U.(A) 295/1998                       | 20               | P.U.(A) 295/1998                       |
| d.        | Conservation of energy   | 40                | P.U.(A) 349/2003 and P.U.(A) 64/2006   | 20               | P.U.(A) 349/2003 and P.U.(A) 64/2006   |
| e.        | Special plant and machinery subject to provisions under paragraphs 2A and 2C Schedule 3                                    | NIL               | Paragraph 13A                          | 20               | P.U.(A) 52/2000                        |
| f.        | Purposes of a qualifying project under Schedule 7A   | 40                | P.U.(A) 506/2000                       | 20               | P.U.(A) 506/2000                       |
| g.        | Controlling the quality of electric power  | 20                | P.U.(A) 87/2005                        | 40               | P.U.(A) 87/2005                        |
| h.        | Generating energy using renewable energy resources [revoked with effect from Year of Assessment 2008 via P.U.(A) 107/2008] | 20                | P.U.(A) 88/2005 and P.U.(A) 115/2005   | 80               | P.U.(A) 88/2005 and P.U.(A) 115/2005   |
| i.        | Agriculture sector   | 20                | P.U.(A) 188/2005                       | 40               | P.U.(A) 188/2005                       |
| j.        | Mould for the production of industrialised building system component   | 40                | P.U.(A) 249/2006                       | 20               | P.U.(A) 249/2006                       |
| k.        | New bus  | 20                | P.U.(A) 356/2008                       | 80               | P.U.(A) 356/2008                       |
| l.        | Plant and machinery  | 20                | P.U.(A) 111/2009                       | 40               | P.U.(A) 111/2009                       |
| m.        | Security control equipment and monitor equipment   | 20                | P.U.(A) 359/2009                       | 80               | P.U.(A) 359/2009                       |
| <b>E5</b> | <b>Computer and ICT equipment:</b>   |                   |  |                  |  |
| a.        | Computers and information technology equipment [P.U.(A) 187/1998 is revoked with effect from Y/A 2009]                     | 20                | P.U.(A) 358/2008                       | 40               | P.U.(A) 358/2008                       |
| b.        | Cost of provision of computer software [P.U.(A) 272/1999 is revoked with effect from Y/A 2009]                             | 20                | P.U.(A) 358/2008                       | 40               | P.U.(A) 358/2008                       |
| <b>E6</b> | Small value assets (refer to Public Ruling No. 1/2008 dated 27th March 2008)   |                   |  | Paragraph 19A    |  |

- Note:**
- Heavy machinery** – Bulldozers, cranes, ditchers, excavators, graders, loaders, rippers, rollers, rotozers, scrapers, shovels, tractors, vibrator wagons and so on.
  - Motor vehicles** – All types of motorized vehicles such as motorcycles, aeroplanes, ships and so forth.
  - Plant and machinery** – General plant and machinery not included under heavy machinery such as air conditioners, compressors, lifts, laboratory and medical equipment, ovens and so forth.
  - Others** - Office equipment, furniture and fittings.

HK-1.2.4A :

SUMMARY OF PLANT AND MACHINERY ALLOWANCES

Year Of Assessment

Name

Income Tax No.

|              | A<br>Balancing<br>Charge                     | B<br>Balancing<br>Allowance                  | C<br>Capital<br>Allowance                    |
|--------------|--|--|--|
| ATTACHMENT 1 | _____  | _____  | _____  |
| ATTACHMENT 2 | _____  | _____  | _____  |
| ATTACHMENT 3 | _____  | _____  | _____  |
| ATTACHMENT 4 | _____  | _____  | _____  |
| ATTACHMENT 5 | _____  | _____  | _____  |
| <b>TOTAL</b> | _____  | _____  | _____  |
|              | (Transfer this amount<br>to item A4, HK-1.2) | (Transfer this amount<br>to item B2, HK-1.2) | (Transfer this amount<br>to item C4, HK-1.2) |



Name

Income Tax No. 



 I/C No.

Business Registration No.

**Business**      1      2      3      4      5      **Year Of Assessment**

▲ Enter "X" in the relevant box

A. Previous years' losses brought forward

**LESS :**

B. Previous years' losses absorbed by current year's aggregate statutory income from businesses and partnerships

C. Balance from previous years' losses carried forward (A - B)

D. Current year losses :

1. Business 



  
*(Amount from item H, HK-1/HK-1C/HK-1D)*

2. Partnership 



  
*(Amount from items A13 and A19 of the CP 30)*

3. TOTAL (D1 + D2)

**LESS :**

E. Losses absorbed by current year's aggregate income

F. Balance from current year losses not absorbed (D3 - E)

**LESS:**

G. Current year losses carried back

H. Balance of current year losses carried forward ( F - G )

J. Total losses carried forward (C + H)





K. Expenditure related to the living accomodation provided by the employer

1. Benefit of living accomodation taken into account:

(a) Value of benefits/amenities related to the living accomodation provided [amount as per total of item B Working Sheet HK-2.4 – subsection 32(1)]

(b) Value of living accomodation benefit [amount as per item C – subsection 32(2)]

(c) TOTAL [K1(a) + K1(b)]

2. Rental of living accomodation and furniture paid by the employee [paragraph 38(1)(a)]

3. Quit rent, assessment, insurance premiums and repairs/maintenance of the premise [paragraph 38(1)(b)]

4. TOTAL PAYMENT (K2 + K3)

5. Deductible expenditure: **K1(c) or K4 whichever is lower** [subsection 38(3)]

L. TOTAL (G, H, J and K5)

M. Statutory Income from Employment (F - L)

**N. SUMMARY OF STATUTORY INCOME FROM EMPLOYMENT**

1. Employment 1 (amount M from Employment 1)

2. Employment 2 (amount M from Employment 2)

3. Employment 3 (amount M from Employment 3)

4. TOTAL

Name

Income Tax No. 



 I/C No.

Year of Assessment

**MONEY / BENEFITS OR AMENITIES CONVERTIBLE INTO MONEY**

| Item  | Amount (RM)                               |
|---|---|
| A. Gross salary/remuneration  | <input style="width: 100%;" type="text"/> |
| B. Wages  | <input style="width: 100%;" type="text"/> |
| C. Leave pay  | <input style="width: 100%;" type="text"/> |
| D. Overtime pay   | <input style="width: 100%;" type="text"/> |
| E. Fees   | <input style="width: 100%;" type="text"/> |
| F. Commissions  | <input style="width: 100%;" type="text"/> |
| G. Bonuses  | <input style="width: 100%;" type="text"/> |
| H. Gross tips   | <input style="width: 100%;" type="text"/> |
| J. Perquisites (cash/in kind)   | <input style="width: 100%;" type="text"/> |
| <b>Less:</b>  |   |
| Exemption limited to RM2,000 in amount/value in respect of:-  |   |
| 1. past achievement award   | <input style="width: 100%;" type="text"/> |
| 2. service excellence award, innovation award or productivity award   | <input style="width: 100%;" type="text"/> |
| 3. long service * award<br>(* more than 10 years service with same employer)  | <input style="width: 100%;" type="text"/> |
| 4. Subtotal ( J1 + J2 + J3 ) (restricted to RM2,000)  | <input style="width: 100%;" type="text"/> |
| TOTAL ( J - J4 )  | <input style="width: 100%;" type="text"/> |
| K. Awards/Rewards   | <input style="width: 100%;" type="text"/> |
| L. Allowances   | <input style="width: 100%;" type="text"/> |
| M. Fixed line telephone, mobile phone, pager or personal digital assistant (PDA) including cost of registration and installation (registered under the employee's name) exceeding 1 unit for each asset                 | <input style="width: 100%;" type="text"/> |
| N. Monthly bills for fixed line telephone, mobile phone, pager, PDA or subscription of broadband including cost of registration and installation (registered under the employee's name) exceeding 1 line for each asset | <input style="width: 100%;" type="text"/> |
| P. Recreational club membership paid/reimbursed by the employer (type of membership - individual)   | <input style="width: 100%;" type="text"/> |
| - entrance fee  |   |
| - monthly/annual membership subscription fees for club membership; and  |   |
| - term membership   |   |
| Q. Other receipts   | <input style="width: 100%;" type="text"/> |
| R. <b>TOTAL ( A to Q )</b><br><i>(Transfer this amount to item A1 Working Sheet HK-2)</i>   | <input style="width: 100%;" type="text"/> |

Name

Income Tax No. 



 I/C No.

Year Of Assessment

A. Total gratuity RM

B. Date of payment 



  
Day Month Year

C. Length of continuous service 



 to 



 = \_\_\_ year(s) \_\_\_ month(s)  
Day Month Year Day Month Year

D. Basis of apportionment :

1. Method 1  
 Apportionment according to time basis 



 \*  
 No. of complete days (D1) = \_\_\_\_\_ days

(\* Enter "X" in the relevant box)

2. Method 2  
 Divided into 6 (six) years 



 \*

E. Apportionment of gratuity according to Year of Assessment

|       | 1             | 2                   | 3  | 4         | 5                  |
|-------|---------------|---------------------|--|-----------|--------------------|
|       | Apportionment | Period (days/years) | Computation  | Amount RM | Year Of Assessment |
| (i)   | Year          |                     | Method 1 : $A \times E2/D1$ (In Days)<br>OR<br>Method 2 : $A \times E2/6$ (In Years) |           |                    |
| (ii)  | Year          |                     | as above   |           |                    |
| (iii) | Year          |                     | as above   |           |                    |
| (iv)  | Year          |                     | as above   |           |                    |
| (v)   | Year          |                     | as above   |           |                    |
| (vi)  | Current year  |                     | as above   |           |                    |

F. Transfer the amount from item E4(vi) for the current year of assessment to item A2 Working Sheet HK-2.





## HK-2.5 : VALUE OF LIVING ACCOMMODATION BENEFIT [PARAGRAPH 13(1)(c)]

Name

Income Tax No. 



 I/C No.

**Year Of Assessment**

**A. JOB STATUS \***

- 1. Employee (other than officer of a government/statutory body) or service director
- 2. Director of a controlled company

**B. TYPE OF LIVING ACCOMMODATION \***

- 1. Ordinary residential premise
- 2. Hotel, hostel or similar premise;  
any premise on a plantation or in the forest; or  
any premise which, although in a rateable area, is not subject  
to public rates such.

**C. SHARE OF LIVING ACCOMMODATION \***

- 1. Not shared
- 2. Shared  Share of living accommodation (X)  (Y)
- 3. Partly used for advancing the interests of the employer  Share of living accommodation (X)  (Y)

*'X' is your share of the living accommodation provided.  
'Y' is the living accommodation provided as a whole.*

**\* Enter 'X' in the relevant box.**

**D. Period for which the living accommodation is provided** (n)  Month(s)

**E. Length of employment in the current year** (m)  Month(s)

**F. Defined value ( rental per month x m )**

**G. Receipts under paragraph 13(1)(a)**

- 1. Amount from item A4 Working Sheet HK-2
- Less:
- 2. Gross income from perquisite in respect of any right to acquire shares in a company
- 3. **TOTAL (G1 - G2)**

- H. 1. 30% of **G3** ( **G3** x 30/100 ) for item A2.
- 2. 3% of **G3** ( **G3** x 3/100 ) for item A1.

## J. VALUE OF LIVING ACCOMMODATION BENEFIT SUBJECT TO TAX

### 1. Employee (other than officer of a government/statutory body) or service director

An employee (other than officer of a government/statutory body) or a service director provided with living accommodation of type **B2**

Amount **H2** x n/m

Value of living accommodation benefit **Z**

*(Transfer the amount from item Z to item C Working Sheet HK-2)*

*(Enter '0' if value is negative)*

### 2. Employee (other than officer of a government/statutory body) or service director

An employee (other than officer of a government/statutory body) or a service director provided with:

2.1 Living accommodation of type **B1** and the share of living accommodation is **C1**.

Amount **H1** or **F** (whichever is lower) x n/m

Value of living accommodation benefit **Z**

*(Transfer the amount from item Z to item C Working Sheet HK-2)*

*(Enter '0' if value is negative)*

2.2 Living accommodation of type **B1** and the share of living accommodation is **C2**.

Amount **H1** or **F** x **X/Y** (whichever is lower) x n/m

Value of living accommodation benefit **Z**

*(Transfer the amount from item Z to item C Working Sheet HK-2)*

*(Enter '0' if value is negative)*

2.3 Living accommodation of type **B1** and the share of living accommodation is **C3**.

Amount **H1** or **F** x **X/Y** (whichever is lower) x n/m

Value of living accommodation benefit **Z**

*(Transfer the amount from item Z to item C Working Sheet HK-2)*

*(Enter '0' if value is negative)*

### 3. Director of a controlled company

A director of a controlled company provided with:

3.1 Living accommodation of type **B1** and the share of living accommodation is **C1**.

Amount **F** x n/m

Value of living accommodation benefit **Z**

*(Transfer the amount from item Z to item C Working Sheet HK-2)*

*(Enter '0' if value is negative)*

3.2 Living accommodation of type **B1** and the share of living accommodation is **C2**.

Amount **F** x **X/Y** x n/m

Value of living accommodation benefit **Z**

*(Transfer the amount from item Z to item C Working Sheet HK-2)*

*(Enter '0' if value is negative)*



Name

Income Tax No.  I/C No.

Year Of Assessment

A. Length of service with the same employer or companies in the same group

1. Date of commencement

2. Date of cessation

3. No. of completed years of service \*   Year(s)

B. Amount of compensation **RM**

C. Amount of exempted compensation **RM**

D. **Taxable compensation (B - C)**  
*(Transfer amount D to item E Working Sheet HK-2)* **RM**

\* Examples on computation of completed years and the amount of exempted compensation:

**Example 1:**

|  |                               |
|--|-------------------------------|
| Date of commencement                   | 01.03.2004                    |
| Date of cessation                      | 30.06.2008                    |
| Length of service                      | 4 years 4 months              |
| <b>No. of completed years</b>          | <b>04 years</b>               |
| <b>Amount of exempted compensation</b> | <b>RM6,000 x 4 = RM24,000</b> |

**Example 2:**

|  |                               |
|--|-------------------------------|
| Date of commencement                   | 01.06.1999                    |
| Date of cessation                      | 15.01.2008                    |
| Length of service                      | 8 years 7 months 15 days      |
| <b>No. of completed years</b>          | <b>08 years</b>               |
| <b>Amount of exempted compensation</b> | <b>RM6,000 x 8 = RM48,000</b> |

**Example 3:**

|  |                                |
|--|--------------------------------|
| Date of commencement                   | 01.01.2005                     |
| Date of cessation                      | <b>15.07.2010</b>              |
| Length of service                      | 5 years 7 months 15 days       |
| <b>No. of completed years</b>          | <b>05 years</b>                |
| <b>Amount of exempted compensation</b> | <b>RM10,000 x 5 = RM50,000</b> |



**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 regross the net dividend received and compute the tax deemed deducted:-

(i) Dividend regrossed (**X**)

$$= \text{Net dividend} \quad \times \quad \frac{1}{(1 - Z^*)}$$

$$= \frac{\text{Net dividend}}{(1 - Z^*)}$$

$$= \quad (\mathbf{X})$$

Enter the amount of regrossed dividend in column '**X**' under '**Gross Dividend**'.

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

$$= \quad \mathbf{X} \quad \times \quad \mathbf{Z}^*$$

$$= \quad (\mathbf{Y})$$

\* 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 gross dividend income

(iii) Statutory Income

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

**HK-4 : PARTICULARS OF PROPERTIES / ASSETS AND TOTAL RENTAL**

Name

Income Tax No. 



 I/C No.

Business Registration No.

Year Of Assessment

**A. LIST OF PROPERTIES RENTED / ASSETS LEASED**

| No. | Type Of Property/Asset | Address Of The Property/<br>Lessor Of The Asset | Date Of<br>Commencement Of<br>The Rental / Lease | Total Gross Rental / Lease<br>Payments Received In The<br>Year Of Assessment (RM) |
|-----|------------------------|---|--|---|
| 1   |                        |   |  |   |
| 2   |                        |   |  |   |
| 3   |                        |   |  |   |
| 4   |                        |   |  |   |
| 5   |                        |   |  |   |
| 6   |                        |   |  |   |
| 7   |                        |   |  |   |
| 8   |                        |   |  |   |
| 9   |                        |   |  |   |
| 10  |                        |   |  |   |

- Note :
1. **Properties** refer to houses, factories, land and other immovable properties.
  2. **Assets** refer to plant, machineries, furniture and other than those mentioned above.

**B. COMPUTATION OF STATUTORY INCOME FROM RENTS**

*(Compute separately for each source of rental income)*

1. GROSS RENTAL INCOME (From item A1 or A2 or A3 .... A10)

**LESS : Allowable Expenditure**

- (i) Interest on loan employed in the production of gross rental income
- (ii) Assessment
- (iii) Quit rent
- (iv) Insurance

**Other revenue expenditure:**

- (v) Repairs and maintenance
- (vi) Renewal of tenancy agreement
- .....
- .....
- .....
- .....
- .....
- .....
- .....
- .....
- .....

2. Total Expenditure (i to vi)

**C. STATUTORY INCOME FROM RENTS (B1 - B2)**

**D. SUMMARY OF STATUTORY INCOME FROM RENTS**

- Source 1 (Amount from item C)
- Source 2 (Amount from item C)
- Source 3 (Amount from item C)
- Source 4 (Amount from item C)
- .....

Total statutory income from rents including rents received from partnership businesses

**HK-5 : COMPUTATION OF STATUTORY INCOME FROM INTEREST / ROYALTIES**

Name

Income Tax No.

I/C No.

Business Registration No.

Year of Assessment

**INTEREST**

RM

A. Gross Interest

**LESS :**

B. Interest on loan employed in the production of gross income from interest

C. Statutory Income ( A - B )

D. Total Gross Income from Interest  
(Amount from item C Working Sheet HK-6/  
item D Working Sheet HK-8/HK-9)

E. TOTAL STATUTORY INCOME FROM INTEREST ( C + D )

**ROYALTIES**

F. Gross Royalty

G. Total Gross Income from Royalties  
(Amount from item D Working Sheet HK-6/  
item E Working Sheet HK-8/HK-9)

H. TOTAL STATUTORY INCOME FROM ROYALTIES ( F + G )



## HK-8: INCOME FROM COUNTRIES WHICH HAVE AVOIDANCE OF DOUBLE TAXATION AGREEMENT WITH MALAYSIA AND CLAIM FOR SECTION 132 TAX RELIEF

Name

Income Tax No. 



 I/C No.

Business Registration No.

Year Of Assessment

**A. List of Income**

(note: \*Income code: 1 = business, 2 = dividend, 3 = interest, 5 = royalty, 6 = section 4A income  
7 = income from trust body, 8 = other relevant income)

| No. | *Code        | Gross Amount | Statutory Income | Tax Deducted In The Foreign Country |
|-----|--------------|--------------|------------------|-------------------------------------|
| 1   |              |              |                  |                                     |
| 2   |              |              |                  |                                     |
| 3   |              |              |                  |                                     |
| 4   |              |              |                  |                                     |
| 5   |              |              |                  |                                     |
| 6   |              |              |                  |                                     |
| 7   |              |              |                  |                                     |
| 8   |              |              |                  |                                     |
| 9   |              |              |                  |                                     |
| 10  |              |              |                  |                                     |
|     | <b>Total</b> |              |                  |                                     |

(X)

(Y)

The relief due is amount **Y** or amount **U**, where amount **U** is computed using the following formula:

|   |   |  |   |          |  |
|---|---|--|---|----------|--|
| $\frac{\text{Total X}}{\text{Total income from all sources}}$ | x | $\text{Tax chargeable before set off or relief}$ | = | <b>U</b> |  |
|---|---|--|---|----------|--|

- B. Relief claimed (**U** or **Y** whichever is the lower)
- C. Total gross dividends (income code = 2)
- D. Total gross interest (income code = 3)
- E. Total gross royalty (income code = 5)
- F. Total gross income under section 4A (income code = 6)
- G. Total income from trust bodies (income code = 7)
- H. Total gross income from other sources (income code = 8)

*NOTE: 1. Use the exchange rate provided in Appendix C if there is no other rate of exchange at the time the income was first received or credited.  
2. Submit this Working Sheet together with documents pertaining to the foreign tax deducted if entitled to a tax refund.*

**HK-9: INCOME FROM COUNTRIES WITHOUT AVOIDANCE OF DOUBLE TAXATION AGREEMENT WITH MALAYSIA AND CLAIM FOR SECTION 133 TAX RELIEF**

Name

Income Tax No.  I/C No.

Business Registration No.

**Year Of Assessment**

**A. List of Income**

(note: \*Income code: 1 = business, 2 = dividend, 3 = interest, 5 = royalty, 6 = section 4A income  
7 = income from trust body, 8 = other relevant income)

| No. | *Code        | Gross Amount | Statutory Income | Tax Deducted In The Foreign Country |
|-----|--------------|--------------|------------------|-------------------------------------|
| 1   |              |              |                  |                                     |
| 2   |              |              |                  |                                     |
| 3   |              |              |                  |                                     |
| 4   |              |              |                  |                                     |
| 5   |              |              |                  |                                     |
| 6   |              |              |                  |                                     |
| 7   |              |              |                  |                                     |
| 8   |              |              |                  |                                     |
| 9   |              |              |                  |                                     |
| 10  |              |              |                  |                                     |
|     | <b>Total</b> |              |                  |                                     |

(X)

(Y)

Y/2=

(Z)

The relief due is amount **Z** or amount **U**, where amount U is computed using the following formula:

|  |                      |
|--|----------------------|
| $\frac{\text{Total X}}{\text{Total income from all sources}} \times \text{Tax chargeable before set off or relief} = \text{U}$ | <input type="text"/> |
|--|----------------------|

- B. Relief claimed (**U** or **Z** whichever is the lower)
- C. Total gross dividend (income code = 2)
- D. Total gross interest (income code = 3)
- E. Total gross royalty (income code = 5)
- F. Total gross income under section 4A (income code = 6)
- G. Total income from trust bodies (income code = 7)
- H. Total gross income from other sources (income code = 8)

*NOTE: 1. Use the exchange rate provided in Appendix C if there is no other rate of exchange at the time the income was first received or credited.  
2. Submit this Working Sheet together with documents pertaining to the foreign tax deducted if entitled to a tax refund.*



**HK-11 : BASIS YEAR PAYMENTS TO NON-RESIDENTS (WITHHOLDING TAX)**

Name

Income Tax No. 



 I/C No.

Business Registration No.

**Year Of Assessment**

Enter "X" in the relevant box. Choose one only. Use separate working sheet for each type of withholding tax.

**PAYMENTS MADE IN THE BASIS YEAR TO NON-RESIDENTS UNDER THE WITHHOLDING TAX PROVISION OF SECTION :**

- 107A ITA 1967 (NON-RESIDENT CONTRACTORS)**
- 109 ITA 1967 (INTEREST AND ROYALTIES)**
- 109A ITA 1967 (PUBLIC ENTERTAINERS)**
- 109B ITA 1967 (SECTION 4A INCOME)**
- 109D ITA 1967 (INCOME FROM UNIT TRUSTS)**
- 109F ITA 1967 (INCOME FROM SUBSECTION 4(f))**

| No.          | Receipt No. | Date Of Payment | Gross Amount Paid | Withholding Tax Remitted To LHDNM | Withholding Tax Remitted To LHDNM<br><i>[for paragraph 107A(1)(b) only (3%)]</i> | Net Amount Paid |
|--------------|-------------|-----------------|-------------------|-----------------------------------|--|-----------------|
| 1            |             |                 |                   |                                   |  |                 |
| 2            |             |                 |                   |                                   |  |                 |
| 3            |             |                 |                   |                                   |  |                 |
| 4            |             |                 |                   |                                   |  |                 |
| 5            |             |                 |                   |                                   |  |                 |
| 6            |             |                 |                   |                                   |  |                 |
| 7            |             |                 |                   |                                   |  |                 |
| 8            |             |                 |                   |                                   |  |                 |
| 9            |             |                 |                   |                                   |  |                 |
| 10           |             |                 |                   |                                   |  |                 |
| 11           |             |                 |                   |                                   |  |                 |
| 12           |             |                 |                   |                                   |  |                 |
| <b>TOTAL</b> |             |                 |                   |                                   |  |                 |



**NOTE:**

**CHILD RELIEF** *(only one type of relief can be claimed on each child)*

**100% Eligibility** - Deduction is wholly allowed to the individual entitled to claim full child relief in respect of the child on whom the claim is made.

**50% Eligibility** - Where two or more individuals (not husband and wife living together eg. divorced parents and foster parents) are each entitled to claim a deduction for payments made in respect of the same child, the deduction allowed to each of those individuals is 50% of the allowable deduction.

Subsection 48(4)

**CHILD - BELOW AGE OF 18 YEARS**

Relief of **RM1,000** is given in respect of each unmarried child who at any time in the current year is below the age of 18 years.

Paragraphs 48(1)(a) and 48(2)(a)

**CHILD - 18 YEARS & ABOVE; AND RECEIVING EDUCATION**

- Relief for each unmarried child of age 18 years and above who is receiving full-time instruction is **RM1,000**.

Paragraphs 48(1)(b) and 48(2)(a)

- Relief of **RM4,000** for each unmarried child over the age of 18 years who is receiving full-time instruction at a university, college or other similar establishment of higher education (**excluding matriculation and pre-university level**); or is serving under articles or indentures with a view to qualifying in a trade or profession, is given provided:

(i) **in Malaysia** - the child is pursuing a course in respect of an award of diploma or higher

(ii) **outside Malaysia** - the child is pursuing a course in respect of an award of degree (including a degree at Master or Doctorate level) or the equivalent of a degree

(iii) the instruction and educational establishment is approved by the relevant government authority.

Subparagraph 48(3)(a)(i)

**CHILD - DISABLED**

- Relief of **RM5,000** is given in respect of each unmarried physically/mentally disabled child regardless of age and whether the child is receiving full-time instruction.

Paragraphs 48(1)(d) and 48(2)(b)

- Additional relief of **RM4,000** for each unmarried child over the age of 18 years who is receiving full-time instruction at a university, college or other similar establishment of higher education (excluding matriculation and pre-university level); or is serving under articles or indentures with a view to qualifying in a trade or profession, is given provided:

(i) **in Malaysia** - the child is pursuing a course in respect of an award of diploma or higher

(ii) **outside Malaysia** - the child is pursuing a course in respect of an award of degree (including a degree at Master or Doctorate level) or the equivalent of a degree

(iii) the instruction and educational establishment is approved by the relevant government authority.

\* The individual is entitled to claim RM9,000 as deduction for child if the above conditions are met.

Subparagraph 48(3)(a)(ii)

**HK-14 : LIFE INSURANCE PREMIUMS / CONTRIBUTIONS TO APPROVED PROVIDENT OR PENSION FUND, EDUCATION AND MEDICAL INSURANCE**

Name

Income Tax No.  I/C No.

Business Registration No.

Year of Assessment

| A. LIFE INSURANCE / PROVIDENT AND PENSION FUND |  |                                 |   |  |
|--|--|---------------------------------|---|--|
| No.  | Name of Insurance Company / Provident and Pension Fund | Policy No. / Provident Fund No. | On Own Life or Life of Husband / Wife / Wives | Contributions / Premiums Paid in the Current Year (RM) |
| 1  |  |                                 |   |  |
| 2  |  |                                 |   |  |
| 3  |  |                                 |   |  |
| 4  |  |                                 |   |  |
| 5  |  |                                 |   |  |
| 6  |  |                                 |   |  |
| 7  |  |                                 |   |  |
| 8  |  |                                 |   |  |
| 9  |  |                                 |   |  |
| 10   |  |                                 |   |  |
| <b>TOTAL ( 1 to 10 )</b>                       |  |                                 |   | <input type="text"/>                                   |

| B. EDUCATION AND MEDICAL INSURANCE |                           |            |                                    |  |
|------------------------------------|---------------------------|------------|------------------------------------|--|
| No.                                | Name of Insurance Company | Policy No. | On Self or Husband / Wife or Child | Premiums Paid in the Current Year (RM) |
| 1                                  |                           |            |                                    |  |
| 2                                  |                           |            |                                    |  |
| 3                                  |                           |            |                                    |  |
| 4                                  |                           |            |                                    |  |
| 5                                  |                           |            |                                    |  |
| 6                                  |                           |            |                                    |  |
| 7                                  |                           |            |                                    |  |
| 8                                  |                           |            |                                    |  |
| 9                                  |                           |            |                                    |  |
| 10                                 |                           |            |                                    |  |
| <b>TOTAL ( 1 to 10 )</b>           |                           |            |                                    | <input type="text"/>                   |

**NOTE:**

**A. LIFE INSURANCE AND EPF**

- Deduction is allowed for payment of premiums on life insurance policy or deferred annuity contracted on own life, life of spouse(s) or joint lives of ownself and spouse(s). However, deduction is not allowable on premiums paid on life insurance policy or deferred annuity contracted for by the individual on the life of his child.
- Contribution to the Employees Provident Fund (EPF) or other provident fund/ pension scheme approved by the Director General.
- With effect from Year of Assessment 2005, the total deduction allowable for life insurance premiums and contributions to EPF or other approved provident fund/ pension scheme is restricted to RM6,000 for an individual and RM6,000 for the spouse who has total income. If the husband or wife elects for **joint assessment**, the deduction for life insurance premiums and EPF contribution is restricted to **RM6,000**.

Paragraphs 49(1)(a), 49(1)(b), 49(1)(c) and 49(1A)(b)

**B. EDUCATION AND MEDICAL INSURANCE**

Deduction for premiums paid in respect of insurance on education or medical benefits for an individual, spouse or child shall not exceed RM3,000.

Subsection 49(1B)

## APPENDIX A1

### 1. Gross Business Income

| Legal Provision | Subject Matter  |
|-----------------|---|
| 12              | Gross business income derived from Malaysia.  |
| 22(2)(a)(i)     | Sums receivable or deemed to have been received by way of insurance, indemnity, recoupment, recovery, reimbursement or otherwise in respect of outgoings and expenses deductible in ascertaining the adjusted income. |
| 22(2)(a)(ii)    | Sums receivable or deemed to have been received under a contract of indemnity.  |
| 22(2)(b)        | Compensation for loss of income from that source.   |
| 24(1)           | Credit sales.   |
| 24(2)           | Market value of the stock in trade at the time of its withdrawal for personal use.  |
| 30(1)(a)        | Recovered bad debts.  |
| 30(1)(b)        | Specific provision for doubtful debts no longer required.   |
| 30(4)           | Debts discharged under subsection 33(1) [ including paragraphs 33(1)(a), (b) or (c)].   |
| –               | Income other than the above.  |

### 2. Allowable Expenses

| Legal Provision | Subject Matter   |
|-----------------|--|
| 33(1)           | Outgoings and expenses wholly and exclusively incurred in the production of gross income.  |
| 33(1)(a)        | Interest on any money borrowed and employed in the production of gross income; or laid out on assets used or held for the production of gross income from that source, but restricted in accordance with subsection 33(2).   |
| 33(1)(b)        | Rent payable in respect of any land or building or part thereof occupied for the purpose of producing gross income from that source.   |
| 33(1)(c)        | Expenses incurred for the repair of premises, plant, machinery or fixtures employed in the production of gross income from that source.<br>Other expenses include :<br><input type="checkbox"/> the renewal, repair or alteration of any implement, utensil or article so employed, which do not qualify for capital allowance,<br><input type="checkbox"/> any means of conveyance. |
| 34(6)(a)/(b)    | Amount of payroll tax/turnover tax paid.   |
| 34(6)(d)        | Expenses incurred in the replanting of crops (in connection with the working of a farm/estate relating to the cultivation of crops).   |

| Legal Provision | Subject   |
|-----------------|---|
| 34(6)(e)        | Equipment for disabled employees.   |
| 34(6)(f)        | Translation into or publication in the national language of cultural, literary, professional, scientific or technical books approved by the Dewan Bahasa dan Pustaka.   |
| 34(6)(g)        | Provision of library facilities accessible to the public or contributions to public libraries and libraries of schools and institutions of higher education not exceeding RM100,000.  |
| 34(6)(h)        | Provision of services, public amenities and contributions to a charity or community project pertaining to education, health, housing, conservation or preservation of environment, enhancement of income of the poor, infrastructure and information and communication technology approved by the Minister.   |
| 34(6)(i)        | Expenditure incurred, not being capital expenditure on land, premises, buildings, structures or works of a permanent nature or on alterations, additions or extensions thereof or in the acquisition of any rights in or over any property on the provision and maintenance of a child care centre for the benefit of employees.  |
| 34(6)(j)        | Expenditure incurred in establishing and managing a musical or cultural group approved by the Minister.   |
| 34(6)(k)        | Expenditure incurred in sponsoring any arts, cultural or heritage activity approved by the Ministry of Culture, Arts and Heritage: <ul style="list-style-type: none"> <li data-bbox="405 972 1358 1001"><input type="checkbox"/> not exceeding RM200,000 for sponsoring foreign arts, cultural or heritage activity but</li> <li data-bbox="405 1016 874 1046"><input type="checkbox"/> not exceeding RM500,000 in aggregate</li> </ul> |
| 34(6)(n)        | Expenditure incurred on the provision of practical training in Malaysia, in relation to the business, to a resident individual who is not own employee  |

## APPENDIX A1.1 : REMINDER

Please take note of the following requirements when computing any adjustment. Documents, records and other written evidence must be properly kept as the *onus-of-proof* is on the individual who makes the claim/adjustment. Any claim/adjustment not supported by sufficient documentation shall be disallowed in the event of a tax audit and penalty may be imposed.

The following are the required information and documents which must be made available and retained with any adjustment and tax computation.

### 1. Adjustment of income and expenses

Adjustments must be supported by :

- An analysis of income and expenditure
- Subsidiary accounts
- Receipts/Invoices

### 2. Contract/Subcontract payments, commission, rents and other contract payments for services to residents :

- Name, address, identity card number and amount paid in respect of each recipient
- Type of contract/commission/service
- Type of asset leased
- Copy of relevant agreement/documents

### 3. Contract payments to non-residents (receipts by non-resident contractors - section 107A applies) :

- Name, type, location and duration of project
- Value of the whole contract and value of the service portion of the contract carried out in Malaysia
- Contract payments and payments for the service portion of the contract in the current year of assessment
- Name, address, tax reference number and passport number of the foreign contractor
- Copy of relevant agreement/documents

### 4. Payment of management fees to residents :

- Name, address, identity card number and amount paid
- Relationship with the recipient, if any
- Basis of payment
- Service agreement or other relevant documents

### 5. Payment of professional, technical or management fees and rents to non-residents (section 4A income) :

#### a) Payments of professional, technical or management fees

- Type of services rendered
- Name, address, tax reference number and passport number of the foreign contractor; and total amount paid
- Furnish reasons if the whole or part of the payment is not considered as a section 4A income and keep a copy of the agreement for future examination.
- Proof of withholding tax paid

#### b) Payments for rental of movable properties

- Type of movable property
- Name, address, tax reference number and passport number of the foreign contractor; and total amount paid
- If the payment is not subjected to withholding tax, retain the relevant supporting documents
- Proof of withholding tax paid
- Copy of rental agreement/other relevant documents

### 6. Overseas trips :

- Name and designation and scope of duty of the employee concerned
- Dates, destinations and purpose of trips
- Analysis of expenditure indicating the portion of private expenses

**7. Public Rulings, Government Gazettes, guidelines and application forms for incentive claims :**

- Director General's Public Rulings (Refer to Appendix H)
- \*  Application for an approved research project and claim for double deduction on research expenditure under section 34A ITA 1967
  - Director General's Public Ruling : Public Ruling No. 5/2004 (issued on 31/12/2004)
  - Reference no. of application form : Borang 1 (Sek 34A ACP 1967) and Borang 2 (Sek 34A ACP 1967)
- Guideline on the claim for double deduction on research expenditure under section 34B ITA 1967
  - Reference no. of the IRB guideline : LHDN.01/35/(S)/42/51/286-18
  - Reference no. of application form : Borang DD2/1995(Pin.2)
- \*  Guideline on application under subsection 44(6) ITA 1967 for deduction of any gift of money to an approved organisation in aid of individuals suffering from chronic/serious diseases. Refer to *Lampiran A* on the types of chronic/serious diseases.
  - Reference no. of the IRB guideline : -
  - Reference no. of application form : LAMPIRAN B
- Guideline on the types of serious diseases under subsection 46(g) ITA 1967
  - Reference no. of the IRB guideline : LHDN.01/35/(S)/42/51/224-36.4
  - Reference no. of application form : None
- Guideline on the criteria for education and medical insurance policies
  - Reference no. of the IRB guideline : LHDN.01/35/(S)/42/51/224-36.2
  - Reference no. of application form : None
- Guideline on the tax treatment of remisiers
  - Reference no. of the IRB guideline : LHDN.01/35/(S)/42/51/84
  - Reference no. of application form : None
- Guideline on Reinvestment Allowance under Schedule 7A ITA 1967 for qualifying projects
  - Reference no. of the IRB guideline : EPS/PP/1/1997 and ITR 1998/1
  - Reference no. of application form : LHDN/BT/RA/2005
- Claim for exemption of income for value of increased export of services under:
  - (i) Income Tax (Exemption) (No. 2) Order 2001 - P.U. (A) 154/2001; and
  - (ii) Income Tax (Exemption) (No. 9) Order 2002 - P.U. (A) 57/2002
  - Reference no. of application form : LHDN/BT/EX/AIES/2003-1
- Double deduction claim under Income Tax (Deduction For Promotion Of Export Of Professional Services) Rules 2003 - P.U. (A) 124/2003
  - Reference no. of application form : LHDN/BT/DD/POE/PS/2003-1

**8. Housing Developers :**

- Name, address and location of project
- Approved layout plan
- Date of completion for each phase of the project
- Cost of land and value of each phase of the project
- Development cost analysis for each phase on cumulative basis for each year of assessment
- Computation of profit or loss based on the method as prescribed in Public Ruling No. 1/2009 (Property Development) and Public Ruling 2/2009 (Construction Contracts).

(\* Available at the LHDNM website)



**Example II**

Period of employment : Commencement - 01.01.1999  
 Cessation - 30.06.2010

Amount of gratuity : **RM25,000**

Age when ceased employment : 45 years old

**Length of service is more than five (5) years before the commencement of the basis period in which the employment ceases. Use Method 2**

|   | <u>Year Of Assessment</u> |
|---|---------------------------|
| Basis Period for the year ending 31.12.2005 | 2005                      |
| Basis Period for the year ending 31.12.2006 | 2006                      |
| Basis Period for the year ending 31.12.2007 | 2007                      |
| Basis Period for the year ending 31.12.2008 | 2008                      |
| Basis Period for the year ending 31.12.2009 | 2009                      |
| Basis Period for the year ending 31.12.2010 | 2010                      |

**Apportionment of gratuity according to the Year of Assessment**

|              | <b>1<br/>Apportionment<br/>(year)</b> | <b>2<br/>Period<br/>(months/year)</b> | <b>3<br/>Computation</b> | <b>4<br/>Amount<br/>RM</b> | <b>5<br/>Year Of<br/>Assessment</b> |
|--------------|---------------------------------------|---------------------------------------|--------------------------|----------------------------|-------------------------------------|
| <b>(i)</b>   | 2005                                  | 1 year                                | $1/6 \times 25,000$      | 4,167                      | 2005                                |
| <b>(ii)</b>  | 2006                                  | 1 year                                | $1/6 \times 25,000$      | 4,167                      | 2006                                |
| <b>(iii)</b> | 2007                                  | 1 year                                | $1/6 \times 25,000$      | 4,167                      | 2007                                |
| <b>(iv)</b>  | 2008                                  | 1 year                                | $1/6 \times 25,000$      | 4,167                      | 2008                                |
| <b>(v)</b>   | 2009                                  | 1 year                                | $1/6 \times 25,000$      | 4,167                      | 2009                                |
| <b>(vi)</b>  | 2010                                  | 1 year                                | $1/6 \times 25,000$      | 4,167                      | 2010                                |

**Transfer amount 4(vi) for the current year of assessment to item A2 Working Sheet HK-2.**

**C. Exempted Gratuity**

|   |   |
|---|---|
| <p>1. Retirement gratuity</p>                                     | <p>(a) The Director General is satisfied that the retirement is due to ill-health</p> <p>Or</p> <p>(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</p> <p>Or</p> <p>(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:-</p> |
| <p>2. Gratuity paid out of public funds under any written law</p> | <p>Gratuity paid out of public funds on retirement from an employment</p>   |
| <p>3. Gratuity paid to a contract officer</p>                     | <p>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.</p>   |
| <p>4. Death gratuity</p>  | <p>Sums received by way of death gratuity.</p>  |

## APPENDIX B2 : TAX ALLOWANCE

### Tax Allowance/Tax borne by the employer

Tax borne by an employer is TAX ALLOWANCE which is chargeable to tax pursuant to the provision of paragraph 13(1)(a) ITA 1967. Method of computing this allowance for a continuous employment differs from that for an employment which ceases in a particular year of assessment (Y/A).

### Continuous Employment

Tax borne by an employer in respect of income for a particular year of assessment shall be taken into account as tax allowance for the following year of assessment. Tax borne by an employer in respect of employment income for the year 2009 (Y/A 2009) is taken into account as tax allowance for the year 2010 (Y/A 2010) because the amount of tax payable is determined in the year 2010.

### Example I

Salary for the period from 01.01.2009 - 31.12.2009 - RM150,000

Taxpayer is single and only entitled to claim relief in respect of himself and his dependent relatives.

Tax computation for Y/A 2009 to determine the tax allowance for Y/A 2010

|   |                  |            |
|---|------------------|------------|
|   | <b>RM</b>        |            |
| Income for the year 2009                            | 150,000          |            |
| Less: Relief for individual and dependent relatives | <u>8,000</u>     |            |
| Chargeable Income                                   | <u>142,000</u>   |            |
| <br>  |                  |            |
| Tax on the first RM100,000                          | 14,325.00        |            |
| Tax on the balance RM42,000 @ 27%                   | <u>11,340.00</u> |            |
| Tax payable   | <u>25,665.00</u> | <b>(A)</b> |

Tax for the year 2009 is assessed on 31.05.2010 and paid by the employer. The tax payable of RM25,665.00 is the tax allowance to be taken into account as part of his income for the year 2010.

### **Transfer amount A to item A3 Working Sheet HK-2.**

Additional tax raised for a particular year of assessment shall be taken into account for the year of assessment in which the notice of additional assessment is issued. For example, where the notice of additional assessment in respect of additional income for Y/A 2008 is issued in the year 2010, this additional tax shall be taken into account as tax allowance for Y/A 2010.

### Example II

Income for the year 2009 including tax allowance [Y/A 2008 (original)] - RM150,000

Income for Y/A 2008:

Original income for the year 2008 - RM120,000

Additional income for the year 2008 (received in the year 2009) - RM 30,000

Tax computation for Y/A 2008 to determine the tax allowance for the year 2010 as the notice of additional assessment for 2008 is issued in the year 2010 (on 30.06.2010)

|   | <b>RM</b>        |            |
|---|------------------|------------|
| Original income for the year 2008                   | 120,000          |            |
| Bonus (additional) for the year 2008                | <u>30,000</u>    |            |
| Total   | 150,000          |            |
| Less: Relief for individual and dependent relatives | <u>8,000</u>     |            |
|   | <u>142,000</u>   |            |
| <br>  |                  |            |
| Tax on the first RM100,000                          | 14,475.00        |            |
| Tax on the balance RM42,000 @ 27%                   | <u>11,340.00</u> |            |
| Total   | 25,815.00        |            |
| Tax previously assessed                             | <u>17,715.00</u> |            |
| Additional tax                                      | <u>8,100.00</u>  | <b>(B)</b> |

Tax allowance for Y/A 2010 is:

|  |                  |            |
|--|------------------|------------|
| Tax for the year 2009                                    | 25,665.00        | <b>(A)</b> |
| Additional tax for the year 2008 (additional assessment) | <u>8,100.00</u>  | <b>(B)</b> |
| Total  | <u>33,765.00</u> | <b>(C)</b> |

**Transfer amount C to item A3 Working Sheet HK-2.**

### Cessation Of Employment

Tax for 2 years of assessment for an employment which ceases in or at the end of a year of assessment shall be taken into account in that year of assessment. For example, the tax allowance for Y/A 2010 of a foreign employee who ceases employment on 30.6.2010 is the total tax payable for Y/A 2009 and Y/A 2010.

### Example III

Income for the year 2009 is as per **example I**.  
Income for the year 2010 is RM70,000.

Tax computation for Y/A 2010:

|   | <b>RM</b>        |            |
|---|------------------|------------|
| Income for the year 2010                            | 70,000           |            |
| Tax allowance ( Y/A 2009 )                          | <u>25,665</u>    |            |
| Total   | 95,665           |            |
| Less: Relief for individual and dependent relatives | <u>9,000</u>     |            |
|   | <u>86,665</u>    |            |
| <br>  |                  |            |
| Tax on the first RM70,000                           | 7,125.00         |            |
| Tax on the balance RM17,815 @ 24%                   | <u>3,999.60</u>  |            |
| Tax payable   | <u>11,124.60</u> | <b>(D)</b> |

Tax allowance for Y/A 2010 :

|                                     |                  |
|-------------------------------------|------------------|
| Amount <b>A</b> (from example I):   | 25,665.00        |
| Amount <b>D</b> (from example III): | <u>11,124.60</u> |
| Total                               | <u>36,789.60</u> |

**Transfer this amount to item A3 Working Sheet HK-2.**

**APPENDIX B3: BENEFITS-IN-KIND (BIK) [PARAGRAPH 13(1)(b)]**

**BENEFITS-IN-KIND (BIK)**

- (i) These are benefits/amenities not convertible into money provided by/on behalf of the employer for the personal use/enjoyment by his employee, wife, family, servants, dependents or guests of that employee.
- (ii) The employer is required to report annually in his employee’s Statement of Remuneration and in the Form E for Employer, all values of the BIK provided to that employee.
- (iii) The value of the BIK determined according to **Public Ruling No. 2/2004** including its **four Addendum** (issued on 8th Nov 2004, 20th May 2005, 17th Jan 2006, 17th April 2009 and 19th April 2010 respectively) is to be taken as part of that employee’s gross employment income. This Public Ruling supercedes the Income Tax Ruling ITR 1997/2 (issued on 25 August 1997) with effect from year of assessment 2004.

**VALUATION OF BIK PROVIDED TO THE EMPLOYEE BY THE EMPLOYER**

- (i) The two methods which may be used to determine the value of BIK are:-
  - (a) the prescribed value method; and
  - (b) the formula method.
- (ii) Whichever method used as the basis of computing the benefit must be consistently applied throughout the period of the provision of the benefit.
- (iii) In any case where motorcar is provided with/without petrol, the employer is required to report the type, year of manufacture and model of the motorcar as well as the date on which it is provided, in the employee’s Statement of Remuneration.
- (iv) Toll fees paid by the employer is regarded as inclusive in the value of BIK on the motorcar. Maintenance costs such as servicing, repairs, annual road tax and annual insurance premium are not regarded as part of the benefit of the employee.

**A. THE PRESCRIBED VALUE METHOD**

- 1. Under this method, the value of the BIK can be abated if the BIK is:-
  - (i) provided for less than a year; or/and
  - (ii) shared with another employee.

However, there is no abatement on the value of the BIK provided to the employee for business usage or deduction for any expense incurred by the employee in acquiring the benefit.

**2. PRESCRIBED VALUE OF MOTORCAR**

- (i) The following table can be used to determine the value of benefit from the private usage of motorcar and petrol provided:

| Cost of Motorcar when New<br>RM | Annual Prescribed Benefit of: |              | Cost of Motorcar when New<br>RM | Annual Prescribed Benefit of: |              |
|---------------------------------|-------------------------------|--------------|---------------------------------|-------------------------------|--------------|
|                                 | Motorcar<br>RM                | Petrol<br>RM |                                 | Motorcar<br>RM                | Petrol<br>RM |
| Up to 50,000                    | 1,200                         | 600          | 200,001 - 250,000               | 9,000                         | 2,100        |
| 50,001 - 75,000                 | 2,400                         | 900          | 250,001 - 350,000               | 15,000                        | 2,400        |
| 75,001 - 100,000                | 3,600                         | 1,200        | 350,001 - 500,000               | 21,250                        | 2,700        |
| 100,001 - 150,000               | 5,000                         | 1,500        | 500,001 and above               | 25,000                        | 3,000        |
| 150,001 - 200,000               | 7,000                         | 1,800        |                                 |                               |              |

- (ii) Under this method, the valuation will be based on the actual cost of the motorcar inclusive of accessories but excluding financial charges, insurance premium and road tax at the time when it was new. This treatment is also applied to secondhand, leased or rented motorcars. New motorcar includes a reconditioned motorcar at the time when it was first registered in Malaysia.

*Example I:* Employee A is provided with a motorcar leased by his employer from a leasing company. His employer paid a monthly lease rental of RM3,000 for 48 months. The cost of the motorcar when new is RM90,000. The annual value of BIK taxable as part of J's gross employment income in respect of the motorcar is RM3,600 [from the table in item A2(i)]. Payment for the lease rental is ignored.

- (iii) The annual value of the BIK in respect of the motorcar can be reduced to half (1/2) of the prescribed value if the motorcar provided is more than five (5) years old.

**3. DRIVER PROVIDED**

The value of this benefit is fixed at RM600 per month. Where the driver is not specifically provided to the employee but comes from a pool of drivers provided by the employer solely for business purposes, no benefit will be taxable on the employee.

**4. PRESCRIBED VALUE OF HOUSEHOLD FURNISHINGS, APPARATUS AND APPLIANCES**

(i) To avoid detailed computation, please refer to the following table:

| Category | Type of Benefit  | Annual Value of BIK                            |
|----------|--|--|
| (a)      | Semi-furnished with furniture in the lounge, dining room or bedroom  | RM 840   |
| (b)      | Semi-furnished with furniture as in 4(i)(a) above and one or two of the following:- air-conditioners, curtains and alike, carpets      | RM1,680  |
| (c)      | Fully-furnished with benefits as in 4(i)(a) and 4(i)(b) above plus one or more of kitchen equipment, crockery, utensils and appliances | RM3,360  |
| (d)      | Service charges and other bills such as water and electricity  | Service charges and bills paid by the employer |

(ii) The value of the benefit can be adjusted accordingly depending on whether any or all of the furnishings, apparatus and appliances mentioned in items 4(i)(a), (b) and (c) have been provided. If an employee has been provided with all except those in item 4(i)(a), the value of the benefit to be assessed shall be RM2,520 (RM3,360 - RM840).

(iii) The value of the benefit can also be apportioned based on the period for which the benefit [items 4(i)(a), (b) or (c)] is provided. If an employee is provided with the benefit as per item 4(i)(a) from 01.04.2010, then the value of benefit for the period 01.04.2010 - 31.12.2010 to be assessed for the Year of Assessment 2010, shall be RM630 (RM840 x 9/12).

(iv) Reasonable adjustment on the value of the BIK can be made if the use of the benefit is shared with another employee.  
*Example II:* Facts of the case are the same as in example 4(iii) above. If the benefit is shared equally with another employee, the value of the benefit for the Year of Assessment 2010 will be RM315 (RM630 x 1/2).

(v) Fans and water heaters are treated as part of the residential premise and therefore disregarded.

**5. PRESCRIBED VALUE OF OTHER BENEFITS**

| Item | Type of Benefit   | Value of BIK per Year   |
|------|---|---|
| (a)  | Gardener  | RM3,600 per gardener  |
| (b)  | Household servant   | RM4,800 per servant   |
| (c)  | Recreational club membership:<br>Type of membership - Corporate | Entrance fee : Not taxable<br>Monthly/Annual membership subscription fees for club membership paid by the employer  |
|      | <i>Note:</i><br>Type of membership - <b>Individual</b>          | Entrance fee<br>Monthly/Annual membership subscription fees for club membership<br>Term membership<br><div style="display: inline-block; vertical-align: middle; border-left: 1px solid black; padding-left: 5px;">                     Amount paid/reimbursed by employer is taxed under <b>paragraph 13(1)(a)</b> and not paragraph 13(1)(b)                 </div> |

**B. THE FORMULA METHOD**

1. The value of BIK based on formula method can be abated if the BIK is:-

- (i) provided for less than a year; or/and
- (ii) shared with another employee; or/and
- (iii) used for the purpose of the employer's business.

2. Under this method, the value of each benefit provided is ascertained by using the formula below:

$$\frac{\text{Cost* of the asset provided as benefit/amenity}}{\text{Prescribed average life span* of the asset}} = \text{Annual value of the benefit}$$

\* Note: (i) 'Cost' means the actual cost incurred by the employer.

(ii) 'Prescribed average life span' tabulated in item B5 must be applied for any benefit/amenity regardless of whether the asset is old or new.

3. Where a motorcar is provided,

(i) an abatement of 20% which is deemed to be the value of the motorcar at the time when it is returned to the employer by the employee, is given and the following formula is to be applied:

$$\frac{\text{Cost of the motorcar provided as benefit/amenity}}{8 \text{ ( Prescribed average life span )}} \times 80\% = \text{Annual value of benefit of the motorcar}$$

(ii) no abatement is available if the motorcar provided is more than five (5) years old.

(iii) a reduction in the value of the benefits can be made if the employee is required to pay a sum of money to his employer for the benefits provided.

Example III:

Employee B is provided with a 3-year old used motorcar which was purchased by his employer for RM180,000 together with the amenity of free petrol. The cost of the motorcar when new was RM206,000.

The annual value of BIK for the year of assessment 2010 is computed as follows:

| Type of BIK | Based on Formula Method<br>RM            | Based on Prescribed Value Method<br>RM |
|-------------|--|--|
| Motorcar    | $\frac{180,000}{8} \times 80\% = 18,000$ | 9,000                                  |

The value of benefit on motorcar chargeable to tax is:

- RM18,000 based on formula method; or
- RM9,000 based on prescribed value method.

4. OTHER ASSETS

Other assets provided to the employee for his entertainment, recreation or other purposes such as piano, organ, television, stereo set, swimming pool and others will be treated as additional benefits and have to be separately assessed based on the formula in item B2.

5. PRESCRIBED AVERAGE LIFE SPAN OF VARIOUS ASSETS PROVIDED BY EMPLOYERS TO EMPLOYEES:

| Category | Assets  | Prescribed Average Life Span (Years) |
|----------|---|--------------------------------------|
| (a)      | Motorcar  | 8                                    |
| (b)      | Furniture and fittings:<br>Curtains and carpets<br>Furniture, sewing machine<br>Air-conditioner<br>Refrigerator   | 5<br>15<br>8<br>10                   |
| (c)      | Kitchen equipment<br>(i.e. crockery, rice-cooker, electric kettle, toaster, coffee maker, gas cooker, cooker hood, oven, dish-washer, washing machine, dryer, food processor, etc.) | 6                                    |
| (d)      | Entertainment and recreation:<br>Piano<br>Organ<br>TV, video recorder, CD/ DVD player, stereo set<br>Swimming pool (detachable), sauna  | 20<br>10<br>7<br>15                  |
| (e)      | Miscellaneous   | 5                                    |

### C. VALUE OF BENEFIT ON FREE PETROL \*

Benefit on free petrol, whether in the form of petrol card provided by the employer or petrol bill paid by the employer, is benefit-in-kind received by the employee pursuant to his employment.

- (i) Where the employer is able to identify the amount of value of petrol provided to the employee for travel between home and place of work and / or in exercising employment; then the amount of benefit on free petrol exempted in respect of:-
  - (a) travelling from home to place of work and from place of work to home is limited to RM2,400 per year with effect from year of assessment 2008 to year of assessment 2010; and
  - (b) travelling in exercising an employment is limited to RM6,000 per year. However, if an employee receives free petrol exceeding RM6,000 in exercising his employment, a claim for deduction in respect of official duties can be made by the employee in computing his employment income. Records pertaining to the exempted amount claimed in respect of official duties must be kept for a period of 7 years for the purpose of examination by LHDNM.
- (ii) If the employer is unable to identify the amount of value of petrol provided to the employee for travel between home and place of work and / or in exercising employment; then the amount of benefit on free petrol exempted is limited to a maximum of **RM6,000** per year.
- (iii) With effect from year of assessment 2008, an employee who enjoys the benefit of motorcar with free petrol is given an option to determine the amount of free petrol to be taxed either based on:
  - (a) the annual prescribed value for petrol as per item A2(i) without exemption given; or
  - (b) the actual amount of petrol expenditure incurred by his employer with exemption claimed for the amount of petrol used as per item C(i) or C(ii). The exemption is not applicable to the benefit on motorcar. The value of benefit on motorcar chargeable to tax is determined based on the Prescribed Value Method or Formula Method.

### D. TAX EXEMPT BENEFITS

- \* (a) Medical benefit:  
With effect from year of assessment 2008, the medical treatment benefit exempted from tax is extended to traditional medicine and maternity. Traditional medicine means Malay Traditional Medicine, Chinese Traditional Medicine 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. Examples of traditional medical treatment are the Malay traditional massage, ayurvedic and acupuncture. Complimentary medicine and homeopathy are NOT INCLUDED in this exemption.
- (b) Dental benefit
- (c) Child-care benefit
- (d) Leave passage for travel (confined only to the employee and members of his immediate family i.e. spouse and children):
  - within Malaysia not exceeding three times in any calendar year (cost of fares, meals and accommodation); or
  - between Malaysia and any place outside Malaysia not exceeding one passage in any calendar year, is limited to a maximum of RM3,000 (only cost of fares);
- (e) The benefit is used by the employee solely for purposes of performing his employment duty;
- \* (f) Discounted price for consumable business products of the employer:  
Consumable business products of employer provided free or partly discounted price to the employee, his spouse and unmarried children are exempted up to a maximum of RM1,000. If the value of the discount exceeds RM1,000, only the amount exceeding RM1,000 will be taxable. The value of the goods is based on the sales price. Benefits received from a company within the same group of companies as his employer are not exempted from tax.
- \* (g) Services provided free or at a discounted price by the employer to the employee, his spouse and unmarried children. Benefits received from a company within the same group of companies as his employer are not exempted from tax.
- (h) Food and drinks provided free of charge
- (i) Free transportation between pick-up points or home and the place of work (to and fro)
- (j) Insurance premiums which are obligatory for foreign workers as a replacement to SOCSO contributions
- \* (k) Group insurance premium to cover workers in the event of an accident
- (l) Gift of fixed line telephone, mobile phone, pager or personal digital assistant (PDA) registered under the employer's name (including the cost of registration and installation) is fully exempted from tax. The exemption given is limited to 1 unit for each asset.
- \* (m) Monthly bills paid by the employer for fixed line telephone, mobile phone, pager, PDA or broadband subscription (including the cost of registration and installation) registered under the employer's name is fully exempted from tax. The exemption given is limited to 1 line for each category of assets.

\* Refer to the Note on appendix page - 14

**NOTE:**

**Where an employer provides BIK of the type which qualify for exemption to his employee and that employee has control over his employer, the exemption is not applicable.** Hence, the BIK received by that employee is taxable under paragraph 13(1)(b) of ITA 1967 and has to be taken into account as part of his gross income from employment.

**'Control over his employer'** means:

- (a) for a company, the power of an 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;
- (b) for a partnership, the employee is a partner of the employer; or
- (c) for a sole proprietor, the employee and the employer are the same person.

**APPENDIX B4 : BENEFIT / VALUE OF ACCOMMODATION PROVIDED [PARAGRAPH 13(1)(c)]**

**COMPUTATION OF THE VALUE OF LIVING ACCOMMODATION BENEFIT**

Where an employer provides living accommodation for the use or enjoyment by his employee, the value of this benefit determined is to be taken as part of his employee's gross employment income under the provision of paragraph 13(1)(c) ITA 1967.

With effect from year of assessment 2009, gross perquisite income in respect of the right to acquire shares in a company **shall be excluded** from the gross employment income under paragraph 13(1)(a) when computing the value of living accommodation benefit.

Refer to Public Ruling No. 3/2005 and its Addendum (issued on 11<sup>th</sup> August 2005 and 5<sup>th</sup> February 2009 respectively) regarding computation.

The value of the living accommodation benefit is determined as follows:

- (i) **Category 1** - 3% x Gross employment income under paragraph 13(1)(a) **EXCLUDING** gross income in respect of any right to acquire shares in a company
- (ii) **Category 2** - 30% x Gross employment income under paragraph 13(1)(a) **EXCLUDING** gross income in respect of any right to acquire shares in a company **OR** the Defined value, whichever is lower
- (iii) **Category 3** - Defined value

For the following examples:-

|   |   |          |
|---|---|----------|
| * Gross employment income [paragraph 13(1)(a)] <b>EXCLUDING</b> gross income in respect of any right to acquire shares in a company | = | <b>T</b> |
| Value of the living accommodation provided  | = | <b>Z</b> |
| Period for which the living accommodation is provided   | = | <b>n</b> |
| Length of employment  | = | <b>m</b> |
| Portion of the living accommodation provided  | = | <b>X</b> |
| The living accommodation provided as a whole  | = | <b>Y</b> |
| ** Defined value (refer to footnote on page 18)   | = | <b>F</b> |

**CATEGORY 1: Living accommodation provided for employee (other than officer of a Government/Statutory Body) / service director:-**

Living accommodation provided in a:

- Hotel, hostel or similar premise;
- Premise on a plantation, in a forest or any premise which although in a rateable area, is not subject to public rates.

Value of the living accommodation = 3% x Gross employment income under paragraph 13(1)(a) **EXCLUDING** gross income in respect of any right to acquire shares in a company\*

**Example I**

- Gross employment income \* RM36,000 (T)
- Period for which the living accommodation is provided 12 months (n)
- Length of employment in the current year 12 months (m)

Computation of the value of living accommodation provided

$$\begin{aligned} \text{Value of the living accommodation (Z)} &= 3\% \times \text{T} \times \frac{\text{n}}{\text{m}} \\ &= \frac{3}{100} \times 36,000 \times \frac{12}{12} \\ &= \text{RM1,080} \end{aligned}$$

The taxable value of living accommodation benefit (Z) = RM1,080

**Transfer amount Z to item C Working Sheet HK-2**

**Example II**

If the living accommodation is provided for **less than 12 months in a year**, the value of the living accommodation is calculated **based on the period** the living accommodation is provided.

|   |   |           |     |
|---|---|-----------|-----|
| - | Gross employment income *                             | RM150,000 | (T) |
| - | Period for which the living accommodation is provided | 7 months  | (n) |
| - | Length of employment in the current year              | 9 months  | (m) |

Computation of the value of living accommodation provided :

$$\begin{aligned}
 \text{Value of the living accommodation (Z)} &= 3\% \quad \times \quad T \quad \times \quad n/m \\
 &= 3/100 \quad \times \quad 150,000 \quad \times \quad 7/9 \\
 &= \text{RM3,500}
 \end{aligned}$$

The taxable value of living accommodation benefit (Z) = RM3,500

**Transfer amount Z to item C Working Sheet HK-2**

**CATEGORY 2: Living accommodation provided for employee (other than officer of a Government/Statutory Body) or service director**

Value of the living accommodation = 30% x Gross employment income under paragraph 13(1)(a) **EXCLUDING** gross income in respect of any right to acquire shares in a company\*

Or

Defined value, whichever is lower

**Example I: Living accommodation is not shared with any other employee**

|   |   |                   |     |
|---|---|-------------------|-----|
| - | Gross employment income *                             | RM150,000         | (T) |
| - | Period for which the living accommodation is provided | 12 months         | (n) |
| - | Length of employment in the current year              | 12 months         | (m) |
| - | Rental of the living accommodation provided           | RM2,000 per month |     |
| - | Defined value [2,000 x 12 months (m)]                 | RM24,000          | (F) |

Computation of the value of living accommodation provided:

|           |          |          |         |                      |
|-----------|----------|----------|---------|----------------------|
|           | 30%      | x        | T       | ] whichever is lower |
| =         | 30/100   | x        | 150,000 |                      |
| =         | RM45,000 |          |         |                      |
| <b>OR</b> | =        | <b>F</b> |         |                      |
|           | =        | RM24,000 |         |                      |

$$\begin{aligned}
 \text{Value of the living accommodation (Z)} &= 24,000 \quad \times \quad n/m \\
 &= 24,000 \quad \times \quad 12/12 \\
 &= \text{RM24,000}
 \end{aligned}$$

The taxable value of living accommodation benefit (Z) = RM24,000

**Transfer amount Z to item C Working Sheet HK-2**

**Example II: Living accommodation is shared equally with another employee**

|   |   |  |                   |     |
|---|---|--|-------------------|-----|
| - | Gross employment income *                             |  | RM150,000         | (T) |
| - | Period for which the living accommodation is provided |  | 9 months          | (n) |
| - | Length of employment in the current year              |  | 9 months          | (m) |
| - | Rental of the living accommodation provided           |  | RM3,000 per month |     |
| - | 2 persons sharing:                                    | - portion of living accommodation provided | 1                 | (X) |
|   |   | - living accommodation provided as a whole | 2                 | (Y) |
| - | Defined value [3,000 x 9 months (m)]                  |  | RM27,000          | (F) |

**Computation of the value of living accommodation provided:**

|                                       |   |          |   |         |                      |
|---------------------------------------|---|----------|---|---------|----------------------|
|                                       |   | 30%      | x | T       | ] whichever is lower |
|                                       | = | 30/100   | x | 150,000 |                      |
|                                       | = | RM45,000 |   |         |                      |
| <b>OR</b>                             | = | F        | x | X/Y     |                      |
|                                       | = | 27,000   | x | 1/2     |                      |
|                                       | = | RM13,500 |   |         |                      |
| Value of the living accommodation (Z) | = | 13,500   | x | n/m     |                      |
|                                       | = | 13,500   | x | 9/9     |                      |
|                                       | = | RM13,500 |   |         |                      |

The taxable value of living accommodation benefit (Z) = RM13,500

**Transfer amount Z to item C Working Sheet HK-2**

**Example III: Part of the living accommodation provided is for official use**

|   |   |  |                   |     |
|---|---|--|-------------------|-----|
| - | Gross employment income * ]                           |  | RM100,000         | (T) |
| - | Period for which the living accommodation is provided |  | 9 months          | (n) |
| - | Length of employment in the current year              |  | 12 months         | (m) |
| - | Rental of the living accommodation provided           |  | RM4,000 per month |     |
| - | 1/3 is for official use                               | - Portion of living accommodation provided | 2                 | (X) |
|   |   | - Living accommodation provided as a whole | 3                 | (Y) |
| - | Defined value [4,000 x 12 months (m)]                 |  | RM48,000          | (F) |

**Computation of the value of living accommodation benefit:**

|                                       |   |          |   |         |                      |
|---------------------------------------|---|----------|---|---------|----------------------|
|                                       |   | 30%      | x | T       | ] whichever is lower |
|                                       | = | 30/100   | x | 100,000 |                      |
|                                       | = | RM30,000 |   |         |                      |
| <b>OR</b>                             | = | F        | x | X/Y     |                      |
|                                       | = | 48,000   | x | 2/3     |                      |
|                                       | = | RM32,000 |   |         |                      |
| Value of the living accommodation (Z) | = | 30,000   | x | n/m     |                      |
|                                       | = | 30,000   | x | 9/12    |                      |
|                                       | = | RM22,500 |   |         |                      |

The taxable value of living accommodation benefit (Z) = RM22,500

**Transfer amount Z to item C Working Sheet HK-2**

**CATEGORY 3: Living accomodation provided for directors of controlled companies**

For the director of a controlled company, the value of the living accommodation shall be the defined value of the living accommodation provided. There is no comparison with 30% of the gross employment income.

**Example 1: Living accommodation is not shared**

|   |                   |     |
|---|-------------------|-----|
| - Gross employment income *                             | RM200,000         | (T) |
| - Period for which the living accommodation is provided | 9 months          | (n) |
| - Length of employment in the current year              | 10 months         | (m) |
| - Rental of the living accommodation provided           | RM3,000 per month |     |
| - Defined value [3,000 x 10 months (m)]                 | RM30,000          | (F) |

**Computation of the value of living accommodation provided:**

$$\begin{aligned}
 \text{Value of the living accommodation (Z)} &= F \quad \times \quad n/m \\
 &= 30,000 \quad \times \quad 9/10 \\
 &= RM27,000
 \end{aligned}$$

The taxable value of living accommodation benefit (Z) = RM27,000

**Transfer amount Z to item C Working Sheet HK-2**

**Example 2: Living accommodation is shared equally with another director / employee**

|   |                   |     |
|---|-------------------|-----|
| - Gross employment income *                             | RM200,000         | (T) |
| - Period for which the living accommodation is provided | 12 months         | (n) |
| - Length of employment in the current year              | 12 months         | (m) |
| - Rental of the living accommodation provided           | RM3,000 per month |     |
| - 2 persons sharing:                                    |                   |     |
| - portion of living accommodation provided              | 1                 | (X) |
| - living accommodation provided as a whole              | 2                 | (Y) |
| - Defined value [3,000 x 12 months (m)]                 | RM36,000          | (F) |

**Computation of the value of living accommodation provided:**

$$\begin{aligned}
 \text{Value of the living accommodation (Z)} &= 36,000 \quad \times \quad XY \quad \times \quad n/m \\
 &= 36,000 \quad \times \quad 1/2 \quad \times \quad 12/12 \\
 &= RM18,000
 \end{aligned}$$

The taxable value of living accommodation benefit (Z) = RM18,000

**Transfer amount Z to item C Working Sheet HK-2**

**\*\* DEFINED VALUE:**

- (i) where the accommodation is not affected by any written law providing for the restriction or control of rents and the person so providing the accommodation holds the accommodation on lease, the rent which is or would have been paid if the accommodation is or had been unfurnished and the lessor and the lessee were independent persons dealing at arm's length.
- (ii) in any other case, the rateable value or, in the absence of rateable value, the economic rent.

Where the rental includes the rental of furniture, the amount used to compute the defined value shall be net of the rental of furniture. The rental of furniture is a benefit-in-kind [paragraph 13(1)(b) ITA 1967].

**APPENDIX B5 : COMPENSATION FOR LOSS OF EMPLOYMENT**

**1. INCOME FROM COMPENSATION**

This is any amount received by an employee from his employer as compensation for loss of employment before or after his employment ceases.

**2. EXEMPTED COMPENSATION**

|  |   |
|--|---|
| <input type="checkbox"/> Compensation received is due to ill-health                | Full exemption is granted   |
| <input type="checkbox"/> Compensation received due to reasons other than the above | (a) <b>Cessation of employment before 1 July 2008</b><br>Exemption of RM6,000 is granted for each completed year of service with the same employer or companies in the same group. [example 2(a) is illustrated below]      |
|  | (b) <b>Cessation of employment on or after 1 July 2008</b><br>Exemption of RM10,000 is granted for each completed year of service with the same employer or companies in the same group [example 2(b) is illustrated below] |

**3. TAXABLE COMPENSATION**

|   |   |
|---|---|
| <input type="checkbox"/> Compensation received by a director (not a service director) of a controlled company | The whole amount is subject to tax<br><br><b><i>(Transfer this amount to item E Working Sheet HK-2)</i></b> |
|---|---|

**Example :**

The service of an employee has been terminated under a Voluntary Separation Scheme (VSS).

|                                      | Example 2(a)                        | Example 2(b)                        |
|--------------------------------------|-------------------------------------|-------------------------------------|
| A. Length of Service :-              |                                     |                                     |
| 1. Date of commencement              | 01.04.2001                          | 01.04.2003                          |
| 2. Date of cessation                 | 30.06.2008                          | 30.06.2010                          |
| 3. No. of completed years of service | 07 years                            | 07 years                            |
| B. Amount of compensation            | RM80,000                            | RM 80,000                           |
| C. Amount exempted                   | RM6,000 x 7<br>= RM42,000           | RM10,000 x 7<br>= RM70,000          |
| D. Taxable compensation              | (RM80,000 - RM42,000)<br>= RM38,000 | (RM80,000 - RM70,000)<br>= RM10,000 |

***(Transfer amount D to item E Working Sheet HK-2)***

APPENDIX C

APPENDIX C: FOREIGN CURRENCY EXCHANGE RATES (YEARLY AVERAGE)

| YEAR OF ASSESSMENT | \$1 AUST. | 1 DINAR BAHRAIN | \$1 BRUNEI | \$1 CANADA | 1 RENMINBI CHINA | 1 RIYAL ARAB SAUDI | 1 RAND S.AFRICA | 1 KRONE NORWAY | \$1 HK | 1 RUPEE INDIA | 1 RUPIAH INDONESIA | 1 YEN JAPAN |
|--------------------|-----------|-----------------|------------|------------|------------------|--------------------|-----------------|----------------|--------|---------------|--------------------|-------------|
| 2000 (TBTS)        | 2.4748    | 10.0800         | 2.2626     | 2.5810     | 0.4633           | -                  | -               | -              | 0.4942 | 0.0891        | 0.0005             | 0.0338      |
| 2000 (STTS)        | 2.2350    | 10.0839         | 2.2270     | 2.5849     | 0.4636           | -                  | -               | 0.4371         | 0.4925 | 0.0855        | 0.0005             | 0.0356      |
| 2001               | 1.9874    | 12.5202         | 2.1436     | 2.4793     | 0.4637           | -                  | -               | 0.4274         | 0.4921 | 0.0814        | 0.0004             | 0.0316      |
| 2002               | 2.0851    | 10.0815         | 2.1434     | 2.4444     | 0.4637           | 1.0234             | 0.3665          | 0.4831         | 0.4921 | 0.0790        | 0.0004             | 0.0307      |
| 2003               | 2.4967    | 10.0812         | 2.2038     | 2.7407     | 0.4637           | 1.0234             | 0.5092          | 0.5433         | 0.4928 | 0.0824        | 0.0004             | 0.0331      |
| 2004               | 2.8277    | 10.0822         | 2.2708     | 2.9533     | 0.4637           | 1.0234             | 0.5978          | 0.5701         | 0.4927 | 0.0847        | 0.0004             | 0.0354      |
| 2005               | 2.9161    | 10.0891         | 2.2967     | 3.1529     | 0.4669           | 1.0199             | 0.6013          | 0.5955         | 0.4918 | 0.0869        | 0.0004             | 0.0348      |
| 2006               | 2.7885    | 9.8261          | 2.3305     | 3.2648     | 0.4646           | 0.9877             | 0.5522          | 0.5777         | 0.4772 | 0.0820        | 0.0004             | 0.0318      |
| 2007               | 2.9084    | 9.1412          | 2.3038     | 3.2396     | 0.4563           | 0.9265             | 0.4926          | 0.5932         | 0.4450 | 0.0844        | 0.0004             | 0.0295      |
| 2008               | 2.8526    | 8.8466          | 2.3768     | 3.1665     | 0.4846           | 0.8972             | 0.4116          | 0.6025         | 0.4322 | 0.0781        | 0.0003             | 0.0326      |
| 2009               | 2.8085    | 9.3478          | 2.4470     | 3.1239     | 0.5210           | 0.9490             | 0.4259          | 0.5672         | 0.4591 | 0.0739        | 0.0003             | 0.0381      |
| 2010               | 2.9890    | 8.5417          | 2.3859     | 3.1585     | 0.4807           | 0.8678             | 0.4444          | 0.5394         | 0.4189 | 0.0716        | 0.0004             | 0.0371      |

| YEAR OF ASSESSMENT | 1 WON SOUTH KOREA | \$1 NEW ZEALAND | 1 RUPEE PAKISTAN | 1 PESO PHIL. | \$1 S'PORE | 1 RUPEE SRI LANKA | 1 FRANC SWITZERLAND | \$1 TAIWAN | BAHT THAI | £1 UK  | \$1 USA | 1 EURO |
|--------------------|-------------------|-----------------|------------------|--------------|------------|-------------------|---------------------|------------|-----------|--------|---------|--------|
| 2000 (TBTS)        | 0.0032            | 2.0310          | 0.0746           | 0.0982       | 2.2626     | 0.0542            | 2.5579              | 0.1188     | 0.1014    | 6.2044 | 3.8000  | -      |
| 2000 (STTS)        | 0.0034            | 1.7557          | 0.0714           | 0.0874       | 2.2270     | 0.0500            | 2.2753              | 0.1230     | 0.0959    | 5.8211 | 3.8000  | -      |
| 2001               | 0.0030            | 1.6148          | 0.0623           | 0.0753       | 2.1436     | 0.0430            | 2.2776              | 0.1137     | 0.0863    | 5.5292 | 3.8000  | -      |
| 2002               | 0.0031            | 1.7790          | 0.0643           | 0.0745       | 2.1434     | 0.0402            | 2.4718              | 0.1113     | 0.0893    | 5.7623 | 3.8000  | 3.6254 |
| 2003               | 0.0032            | 2.2299          | 0.0665           | 0.0709       | 2.2038     | 0.0398            | 2.8512              | 0.1117     | 0.0925    | 6.2699 | 3.8000  | 4.3339 |
| 2004               | 0.0033            | 2.5495          | 0.0658           | 0.0685       | 2.2708     | 0.0379            | 3.0925              | 0.1150     | 0.0953    | 7.0348 | 3.8000  | 4.7725 |
| 2005               | 0.0037            | 2.6947          | 0.0642           | 0.0694       | 2.2969     | 0.0381            | 3.0796              | 0.1191     | 0.0951    | 6.9664 | 3.8034  | 4.7666 |
| 2006               | 0.0038            | 2.4063          | 0.0614           | 0.0722       | 2.3306     | 0.0356            | 2.9553              | 0.1139     | 0.0976    | 6.8176 | 3.7043  | 4.6479 |
| 2007               | 0.0037            | 2.5534          | 0.0571           | 0.0754       | 2.3040     | 0.0314            | 2.8937              | 0.1057     | 0.1007    | 6.9464 | 3.4721  | 4.7529 |
| 2008               | 0.0031            | 2.3904          | 0.0480           | 0.0758       | 2.3773     | 0.0310            | 3.1077              | 0.1067     | 0.1009    | 6.2176 | 3.3657  | 4.9339 |
| 2009               | 0.0028            | 2.2521          | 0.0437           | 0.0748       | 2.4471     | 0.0310            | 3.2813              | 0.1077     | 0.1036    | 5.5655 | 3.5590  | 4.9538 |
| 2010               | 0.0028            | 2.3449          | 0.0382           | 0.0721       | 2.3663     | 0.0288            | 3.1232              | 0.1032     | 0.1026    | 5.0305 | 3.2546  | 4.3224 |

**FOREIGN CURRENCY EXCHANGE RATES (YEARLY AVERAGE)**

| YEAR OF ASSESSMENT | 1 DINAR KUWAIT | 1 PESO ARGENTINA | 1 PESO MEXICO | 1 REAL BRAZIL | 1 KYAT MYANMAR | 1 KRONA DENMARK | 1 RIAL IRAN | 1 PAUN LEBANON | 1 TAKA BANGLADESH | 1 KRONE SWEDEN | 1 DONG VIETNAM | 1 NEW LIRA TURKEY |
|--------------------|----------------|------------------|---------------|---------------|----------------|-----------------|-------------|----------------|-------------------|----------------|----------------|-------------------|
| 2008               | 12.5130        | 1.0552           | 0.3011        | 1.8439        | 0.5225         | 0.6592          | 0.0003      | 0.0022         | 0.0491            | 0.5145         | 0.0002         | 2.5792            |
| 2009               | 12.3469        | 0.9479           | 0.2614        | 1.7795        | 0.5531         | 0.6653          | 0.0004      | 0.0024         | 0.0518            | 0.4668         | 0.0002         | 2.2737            |
| 2010               | 11.3506        | 0.8245           | 0.2549        | 1.8319        | 0.5057         | 0.5804          | 0.0003      | 0.0022         | 0.0468            | 0.4523         | 0.0002         | 2.1436            |

| YEAR OF ASSESSMENT | 1 DIRHAM U.A.E. | 1 PESO CHILE | 1 RIYAL QATAR | 1 SHEKEL ISRAEL | 1 NAIRA NIGERIA | 1 RUBLE RUSSIA |
|--------------------|-----------------|--------------|---------------|-----------------|-----------------|----------------|
| 2008               | 0.9074          | 0.0064       | 0.9157        | 0.9875          |                 |                |
| 2009               | 0.9595          | 0.0063       | 0.9680        | 0.8979          | 0.0238          | 0.1114         |
| 2010               | 0.8768          | 0.0063       | 0.8850        | 0.8538          | 0.0216          | 0.1062         |

## APPENDIX D : CLAIM CODES

### 1. Special Deductions And Other Claims

| Code | Type Of Expenditure   | Reference  |
|------|---|--|
| 101  | Equipment for disabled employees; or expenditure on the alteration or renovation of premises for the benefit of disabled employees  | Paragraph 34(6)(e) (Amended with effect from Y/A 2008) |
| 102  | Translation into or publication in the national language of books approved by the Dewan Bahasa dan Pustaka  | Paragraph 34(6)(f)                                     |
| 103  | Provision of library facilities/contributions to libraries not exceeding RM100,000  | Paragraph 34(6)(g)                                     |
| 104  | Expenditure on public welfare/amenities   | Paragraph 34(6)(h)                                     |
| 105  | Revenue expenditure on the provision and maintenance of child care centre for employees' benefit  | Paragraph 34(6)(i)                                     |
| 106  | Establishment and management of approved musical or cultural groups   | Paragraph 34(6)(j)                                     |
| 107  | Expenditure incurred for sponsoring any approved local and foreign arts, cultural or heritage activity:<br>- not exceeding RM500,000 in aggregate<br>- not exceeding RM200,000 for sponsoring foreign arts, cultural or heritage activity | Paragraph 34(6)(k)                                     |
| 110  | Revenue expenditure on scientific research directly undertaken and related to the business  | Subsection 34(7)                                       |
| 114  | Deduction for information technology-related expenditure  | P.U.(A) 51/2000  |
| 116  | Contribution to an approved benevolent fund/trust account in respect of individuals suffering from serious diseases   | Subsection 44(6)                                       |
| 117  | Provision of practical training in Malaysia to resident individuals who are not own employees   | Paragraph 34(6)(n)                                     |
| 120  | Investment in a venture company   | P.U.(A) 212/2001                                       |
| 121  | Deduction for gifts of new personal computer and monthly broadband subscription fee to employees  | P.U.(A) 192/2008 (Y/A 2008 - 2010)                     |
| 122  | Cost of developing website  | P.U.(A) 101/2003                                       |
| 137  | Deduction for investment in a BioNexus status company   | P.U.(A) 373/2007                                       |
| 140  | Deduction of pre-commencement of business expenses relating to employee recruitment   | P.U.(A) 361/2008                                       |
| 141  | Deduction for the benefit and gift from employer to employee  | P.U.(A) 153/2009                                       |
| 142  | Deduction for investment in an approved consolidation of management of smallholding and idle land project   | P.U.(A) 417/2009                                       |
| 144  | Expenditure on registration of patent and trade mark  | P.U.(A) 418/2009 (Y/A 2010 - 2014)                     |

**2. Further Deductions**

| <b>Code</b> | <b>Type Of Expenditure</b>   | <b>Reference</b>  |
|-------------|--|---|
| 201         | Premiums for the import of cargo insured with an insurance company incorporated in Malaysia                  | P.U.(A) 72/1982   |
| 202         | Remuneration of disabled employees   | P.U.(A) 73/1982   |
| 204         | Premiums for the export of cargo insured with an insurance company incorporated in Malaysia                  | P.U.(A) 79/1995   |
| 205         | Freight charges incurred for the export of rattan and wood-based products (excluding veneer and sawn timber) | P.U.(A) 422/1990  |
| 208         | Premiums for export credit insurance taken with Malaysia Export Credit Insurance Berhad                      | P.U.(A) 526/1985  |
| 212         | Freight charges for shipping goods from Sabah/Sarawak to Peninsular Malaysia                                 | P.U.(A) 50/2000   |
| 216         | Deduction for promotion of Malaysia International Islamic Financial Centre                                   | P.U.(A) 307/2008, P.U.(A) 416/2009 & P.U.(A) 293/2010 (Y/A 2008 - 2015) |
| 217         | Deduction for expenses relating to remuneration of employee  | P.U.(A) 110/2009  |
| 218         | Deduction for cost of training for employees   | P.U.(A) 261/2009  |

**3. Double Deductions**

| <b>Code</b> | <b>Type Of Expenditure</b>   | <b>Reference</b>                    |
|-------------|--|-------------------------------------|
| 301         | Revenue expenditure incurred on approved research  | Section 34A                         |
| 302         | Cash contributions to an approved research institute or payment for the use of services of an approved research institute/company, a research and development company or contract research and development company | Section 34B                         |
| 306         | Expenditure incurred for the promotion of export of professional services  | P.U.(A) 124/2003 & P.U.(A) 270/2005 |

## APPENDIX E:

## COUNTRY CODES

| Name of Country        | Country Code | Name of Country                       | Country Code |
|------------------------|--------------|---------------------------------------|--------------|
| Afghanistan            | AF           | Botswana                              | BW           |
| Aland Islands          | AX           | Bouvet Island                         | BV           |
| Albania                | AL           | Brazil                                | BR           |
| Algeria                | DZ           | British Indian Ocean Territory        | IO           |
| American Samoa         | AS           | Brunei Darussalam                     | BN           |
| Andorra                | AD           | Bulgaria                              | BG           |
| Angola                 | AO           | Burkina Faso                          | BF           |
| Anguilla               | AI           | Burundi                               | BI           |
| Antarctica             | AQ           | Cambodia                              | KH           |
| Antigua and Barbuda    | AG           | Cameroon                              | CM           |
| Argentina              | AR           | Canada                                | CA           |
| Armenia                | AM           | Cape Verde                            | CV           |
| Aruba                  | AW           | Cayman Islands                        | KY           |
| Australia              | AU           | Central African Republic              | CF           |
| Austria                | AT           | Chad                                  | TD           |
| Azerbaijan             | AZ           | Chile                                 | CL           |
| Bahamas                | BS           | China                                 | CN           |
| Bahrain                | BH           | Christmas Island                      | CX           |
| Bangladesh             | BD           | Cocos (Keeling) Islands               | CC           |
| Barbados               | BB           | Colombia                              | CO           |
| Belarus                | BY           | Comoros                               | KM           |
| Belgium                | BE           | Congo                                 | CG           |
| Belize                 | BZ           | Congo, The Democratic Republic of the | CD           |
| Benin                  | BJ           | Cook Islands                          | CK           |
| Bermuda                | BM           | Costa Rica                            | CR           |
| Bhutan                 | BT           | Cote D'ivoire                         | CI           |
| Bolivia                | BO           | Croatia (local name: Hrvatska)        | HR           |
| Bosnia and Herzegovina | BA           | Cuba                                  | CU           |

| Name of Country             | Country Code | Name of Country            | Country Code |
|-----------------------------|--------------|----------------------------|--------------|
| Cyprus                      | CY           | Greece                     | GR           |
| Czech Republic              | CZ           | Greenland                  | GL           |
| Denmark                     | DK           | Grenada                    | GD           |
| Djibouti                    | DJ           | Guadeloupe                 | GP           |
| Dominica                    | DM           | Guam                       | GU           |
| Dominican Republic          | DO           | Guatemala                  | GT           |
| East Timor                  | TP           | Guernsey                   | GG           |
| Ecuador                     | EC           | Guinea                     | GN           |
| Egypt                       | EG           | Guinea-Bissau              | GW           |
| El Salvador                 | SV           | Guyana                     | GY           |
| Equatorial Guinea           | GQ           | Haiti                      | HT           |
| Eritrea                     | ER           | Heard and McDonald Islands | HM           |
| Estonia                     | EE           | Honduras                   | HN           |
| Ethiopia                    | ET           | Hong Kong                  | HK           |
| Falkland Islands (Malvinas) | FK           | Hungary                    | HU           |
| Faroe Islands               | FO           | Iceland                    | IS           |
| Fiji                        | FJ           | India                      | IN           |
| Finland                     | FI           | Indonesia                  | ID           |
| France                      | FR           | Iran Islamic Republic of   | IR           |
| France, Metropolitan        | FX           | Iraq                       | IQ           |
| French Guiana               | GF           | Ireland                    | IE           |
| French Polynesia            | PF           | Israel                     | IL           |
| French Southern Territories | TF           | Italy                      | IT           |
| Gabon                       | GA           | Jamaica                    | JM           |
| Gambia                      | GM           | Japan                      | JP           |
| Georgia                     | GE           | Jordan                     | JO           |
| Germany                     | DE           | Kazakhstan                 | KZ           |
| Ghana                       | GH           | Kenya                      | KE           |
| Gibraltar                   | GI           | Kiribati                   | KI           |

| Name of Country                            | Country Code | Name of Country                 | Country Code |
|--|--------------|---------------------------------|--------------|
| Korea, Democratic People's Republic of     | KP           | Monaco                          | MC           |
| Korea, Republic of                         | KR           | Mongolia                        | MN           |
| Kuwait                                     | KW           | Montserrat                      | MS           |
| Kyrgyzstan                                 | KG           | Morocco                         | MA           |
| Laos People's Democratic Republic          | LA           | Mozambique                      | MZ           |
| Latvia                                     | LV           | Myanmar                         | MM           |
| Lebanon                                    | LB           | Namibia                         | NA           |
| Lesotho                                    | LS           | Nauru                           | NR           |
| Liberia                                    | LR           | Nepal                           | NP           |
| Libyan Arab Jamahiriya                     | LY           | Netherlands                     | NL           |
| Liechtenstein                              | LI           | Netherlands Antilles            | AN           |
| Lithuania                                  | LT           | New Caledonia                   | NC           |
| Luxembourg                                 | LU           | New Zealand                     | NZ           |
| Macao                                      | MO           | Nicaragua                       | NI           |
| Macedonia, The Former Yugoslav Republic of | MK           | Niger                           | NE           |
| Madagascar                                 | MG           | Nigeria                         | NG           |
| Malawi                                     | MW           | Niue                            | NU           |
| Malaysia                                   | MY           | Norfolk Island                  | NF           |
| Maldives                                   | MV           | Northern Mariana Islands        | MP           |
| Mali                                       | ML           | Norway                          | NO           |
| Malta                                      | MT           | Oman                            | OM           |
| Marshall Islands                           | MH           | Pakistan                        | PK           |
| Martinique                                 | MQ           | Palau                           | PW           |
| Mauritania                                 | MR           | Palestinian Territory, Occupied | PS           |
| Mauritius                                  | MU           | Panama                          | PA           |
| Mayotte                                    | YT           | Papua New Guinea                | PG           |
| Mexico                                     | MX           | Paraguay                        | PY           |
| Micronesia, Federated States of            | FM           | Peru                            | PE           |
| Moldova, Republic of                       | MD           | Philippines                     | PH           |

| Name of Country                              | Country Code | Name of Country                      | Country Code |
|--|--------------|--------------------------------------|--------------|
| Pitcairn                                     | PN           | St. Helena                           | SH           |
| Poland                                       | PL           | St. Pierre and Miquelon              | PM           |
| Portugal                                     | PT           | Sudan                                | SD           |
| Puerto Rico                                  | PR           | Suriname                             | SR           |
| Qatar  | QA           | Svalbard and Jan Mayen Islands       | SJ           |
| Reunion                                      | RE           | Swaziland                            | SZ           |
| Romania                                      | RO           | Sweden                               | SE           |
| Russian Federation                           | RU           | Switzerland                          | CH           |
| Rwanda                                       | RW           | Syrian Arab Republic                 | SY           |
| Saint Kitts and Nevis                        | KN           | Taiwan, Province of China            | TW           |
| Saint Lucia                                  | LC           | Tajikistan                           | TJ           |
| Saint Vincent and the Grenadines             | VC           | Tanzania, United Republic of         | TZ           |
| Samoa  | WS           | Thailand                             | TH           |
| San Marino                                   | SM           | Timor - Leste                        | TL           |
| Sao Tome and Principe                        | ST           | Togo                                 | TG           |
| Saudi Arabia                                 | SA           | Tokelau                              | TK           |
| Senegal                                      | SN           | Tonga                                | TO           |
| Serbia and Montenegro                        | CS           | Trinidad and Tobago                  | TT           |
| Seychelles                                   | SC           | Tunisia                              | TN           |
| Sierra Leone                                 | SL           | Turkey                               | TR           |
| Singapore                                    | SG           | Turkmenistan                         | TM           |
| Slovakia (Slovak Republic)                   | SK           | Turks and Caicos Islands             | TC           |
| Slovenia                                     | SI           | Tuvalu                               | TV           |
| Solomon Islands                              | SB           | Uganda                               | UG           |
| Somalia                                      | SO           | Ukraine                              | UA           |
| South Africa                                 | ZA           | United Arab Emirates                 | AE           |
| South Georgia and the South Sandwich Islands | GS           | United Kingdom                       | GB           |
| Spain  | ES           | United States                        | US           |
| Sri Lanka                                    | LK           | United States Minor Outlying Islands | UM           |

| Name of Country               | Country Code | Name of Country           | Country Code |
|-------------------------------|--------------|---------------------------|--------------|
| Uruguay                       | UY           | Virgin Islands (U.S.)     | VI           |
| Uzbekistan                    | UZ           | Wallis And Futuna Islands | WF           |
| Vanuatu                       | VU           | Western Sahara            | EH           |
| Vatican City State (Holy See) | VA           | Yemen                     | YE           |
| Venezuela                     | VE           | Yugoslavia                | YU           |
| Vietnam                       | VN           | Zambia                    | ZM           |
| Virgin Islands (British)      | VG           | Zimbabwe                  | ZW           |

**APPENDIX F: DOUBLE TAXATION AGREEMENTS (DTA) -  
WITHHOLDING TAX RATES ON PAYMENTS  
TO NON-RESIDENTS AS AT 11 NOVEMBER 2010**

**EFFECTIVE DOUBLE TAXATION AGREEMENTS**

| No. | Country        | Interest % | Royalties % | Fees for Technical Services % |
|-----|----------------|------------|-------------|-------------------------------|
| 1   | Albania        | 10         | 10          | 10                            |
| 2   | Australia      | 15         | 10          | NIL                           |
| 3   | Austria        | 15         | 10          | 10                            |
| 4   | Bahrain        | 5          | 8           | 10                            |
| 5   | Bangladesh     | 15         | 10          | 10                            |
| 6   | Belgium        | 10         | 10          | 10                            |
| 7   | Brunei         | 10         | 10          | 10                            |
| 8   | Canada         | 15         | 10          | 10                            |
| 9   | Chile          | 15         | 10          | 5                             |
| 10  | China          | 10         | 10          | 10                            |
| 11  | Croatia        | 10         | 10          | 10                            |
| 12  | Czech Republic | 12         | 10          | 10                            |
| 13  | Denmark        | 15         | 10          | 10                            |
| 14  | Egypt          | 15         | 10          | 10                            |
| 15  | Fiji           | 15         | 10          | 10                            |
| 16  | Finland        | 15         | 10          | 10                            |
| 17  | France         | 15         | 10          | 10                            |
| 18  | Germany        | 15         | 10          | NIL                           |
| 19  | Hungary        | 15         | 10          | 10                            |
| 20  | India          | 10         | 10          | 10                            |
| 21  | Indonesia      | 10         | 10          | 10                            |
| 22  | Iran           | 15         | 10          | 10                            |
| 23  | Ireland        | 10         | 8           | 10                            |
| 24  | Italy          | 15         | 10          | 10                            |
| 25  | Japan          | 10         | 10          | 10                            |
| 26  | Jordan         | 15         | 10          | 10                            |
| 27  | Kazakhstan     | 10         | 10          | 10                            |
| 28  | Krygyz         | 10         | 10          | 10                            |
| 29  | Kuwait         | 10         | 10          | 10                            |
| 30  | Lebanon        | 10         | 8           | 10                            |
| 31  | Luxembourg     | 10         | 8           | 8                             |
| 32  | Malta          | 15         | 10          | 10                            |
| 33  | Mauritius      | 15         | 10          | 10                            |
| 34  | Mongolia       | 10         | 10          | 10                            |
| 35  | Morocco        | 10         | 10          | 10                            |

| No. | Country              | Interest % | Royalties % | Fees for Technical Services % |
|-----|----------------------|------------|-------------|-------------------------------|
| 36  | Myanmar              | 10         | 10          | 10                            |
| 37  | Namibia              | 10         | 5           | 5                             |
| 38  | Netherlands          | 10         | 8           | 8                             |
| 39  | New Zealand          | 15         | 10          | 10                            |
| 40  | Norway               | 15         | 10          | 10                            |
| 41  | Pakistan             | 15         | 10          | 10                            |
| 42  | Papua New Guinea     | 15         | 10          | 10                            |
| 43  | Philippines          | 15         | 10          | 10                            |
| 44  | Poland               | 15         | 10          | 10                            |
| 45  | Qatar                | 5          | 8           | 8                             |
| 46  | Romania              | 15         | 10          | 10                            |
| 47  | Russia               | 15         | 10          | 10                            |
| 48  | Saudi Arabia         | 5          | 8           | 8                             |
| 49  | Seychelles           | 10         | 10          | 10                            |
| 50  | Singapore            | 10         | 8           | 5                             |
| 51  | South Africa         | 10         | 5           | 5                             |
| 52  | South Korea          | 15         | 10          | 10                            |
| 53  | Spain                | 10         | 7           | 5                             |
| 54  | Sri Lanka            | 10         | 10          | 10                            |
| 55  | Sudan                | 10         | 10          | 10                            |
| 56  | Sweden               | 10         | 8           | 8                             |
| 57  | Switzerland          | 10         | 10          | 10                            |
| 58  | Syria                | 10         | 10          | 10                            |
| 59  | Thailand             | 15         | 10          | 10                            |
| 60  | Turkey               | 15         | 10          | 10                            |
| 61  | Turkmenistan         | 10         | 10          | 10                            |
| 62  | United Arab Emirates | 5          | 10          | 10                            |
| 63  | United Kingdom       | 10         | 8           | 8                             |
| 64  | Uzbekistan           | 10         | 10          | 10                            |
| 65  | Venezuela            | 15         | 10          | 10                            |
| 66  | Vietnam              | 10         | 10          | 10                            |

**Note:**

- (i) There is no withholding tax on dividends paid by Malaysian companies.
- (ii) To claim the DTA rate, please attach the Certificate of Tax Residence from the country of residence.
- (iii) Where the rate provided in the ITA 1967 is lower than the DTA rate, the lower rate shall apply.

**GAZETTED DOUBLE TAXATION AGREEMENTS**

| No. | Country                | Interest % | Royalties % | Fees for Technical Services % |
|-----|------------------------|------------|-------------|-------------------------------|
| 1   | Bosnia and Herzegovina | 10         | 8           | 10                            |
| 2   | Senegal                | 10         | 10          | 10                            |
| 3   | Zimbabwe               | 10         | 10          | 10                            |

**LIMITED AGREEMENTS**

| No. | Country                  | Interest % | Royalties % | Fees for Technical Services % |
|-----|--------------------------|------------|-------------|-------------------------------|
| 1   | Argentina                | 15 *       | 10 *        | 10 *                          |
| 2   | United States of America | 15 *       | 10 *        | 10 *                          |

\* The withholding tax rate on interest, royalties and fees for technical services is as provided in the ITA 1967.

**INCOME TAX EXEMPTION ORDER \*\***

| No. | Country | Interest % | Royalties % | Fees for Technical Services % |
|-----|---------|------------|-------------|-------------------------------|
| 1   | Taiwan  | 10         | 10          | 7.5                           |

\*\* (i) P.U. (A) 201 (1998)  
(ii) P.U. (A) 202 (1998)

## APPENDIX G :

## BUSINES CODES

| NEW CODES<br>(MSIC 2008) | DESCRIPTION  |
|--------------------------|--|
| <b>A</b>                 | <b>AGRICULTURE, FORESTRY AND FISHING</b>                                   |
|                          | <b>CROPS AND ANIMAL PRODUCTION, HUNTING AND RELATED SERVICE ACTIVITIES</b> |
|                          | <b>Growing of non-perennial crops</b>                                      |
| 01111                    | Growing of maize   |
| 01112                    | Growing of leguminous crops  |
| 01113                    | Growing of oil seeds   |
| 01119                    | Growing of other cereals n.e.c.  |
| 01120                    | Growing of paddy   |
| 01131                    | Growing of leafy or stem vegetables  |
| 01132                    | Growing of fruits bearing vegetables                                       |
| 01133                    | Growing of melons  |
| 01134                    | Growing of mushrooms and truffles  |
| 01135                    | Growing of vegetables seeds, except beet seeds                             |
| 01136                    | Growing of other vegetables  |
| 01137                    | Growing of sugar beet  |
| 01138                    | Growing of roots, tubers, bulb or tuberous vegetables                      |
| 01140                    | Growing of sugar cane  |
| 01150                    | Growing of tobacco   |
| 01160                    | Growing of fibre crops   |
| 01191                    | Growing of flowers   |
| 01192                    | Growing of flower seeds  |
| 01193                    | Growing of sago (rumbia)   |
| 01199                    | Growing of other non-perennial crops n.e.c.                                |
|                          | <b>Growing of perennial crops</b>  |
| 01210                    | Growing of grapes  |
| 01221                    | Growing of banana  |
| 01222                    | Growing of mango   |
| 01223                    | Growing of <i>durian</i>   |
| 01224                    | Growing of <i>rambutan</i>   |
| 01225                    | Growing of star fruit  |
| 01226                    | Growing of papaya  |
| 01227                    | Growing of pineapple   |
| 01228                    | Growing of pitaya (dragon fruit)   |
| 01229                    | Growing of other tropical and subtropical fruits n.e.c.                    |
| 01231                    | Growing of pomelo  |
| 01232                    | Growing of lemon and limes   |
| 01233                    | Growing of tangerines and mandarin   |
| 01239                    | Growing of other citrus fruits n.e.c.                                      |
| 01241                    | Growing of guava   |
| 01249                    | Growing of other pome fruits and stones fruits n.e.c.                      |
| 01251                    | Growing of berries   |
| 01252                    | Growing of fruit seeds   |
| 01253                    | Growing of edible nuts   |
| 01259                    | Growing of other tree and bush fruits                                      |
| 01261                    | Growing of oil palm (estate)   |

|       |  |
|-------|--|
| 01262 | Growing of oil palm (smallholdings)  |
| 01263 | Growing of coconut (estate and smallholdings)  |
| 01269 | Growing of other oleaginous fruits n.e.c.  |
| 01271 | Growing of coffee  |
| 01272 | Growing of tea   |
| 01273 | Growing of cocoa   |
| 01279 | Growing of other beverage crops n.e.c.   |
| 01281 | Growing of pepper (piper nigrum)   |
| 01282 | Growing of chilies and pepper (capsicum spp.)  |
| 01283 | Growing of nutmeg  |
| 01284 | Growing of ginger  |
| 01285 | Growing of plants used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes |
| 01289 | Growing of other spices and aromatic crops n.e.c.  |
| 01291 | Growing of rubber trees (estate)   |
| 01292 | Growing of rubber trees (smallholdings)  |
| 01293 | Growing of trees for extraction of sap   |
| 01294 | Growing of nipa palm   |
| 01295 | Growing of areca   |
| 01296 | Growing of roselle   |
| 01299 | Growing of other perennial crops n.e.c.  |
|       | <b>Plant propagation</b>   |
| 01301 | Growing of plants for planting   |
| 01302 | Growing of plants for ornamental purposes  |
| 01303 | Growing of live plants for bulbs, tubers and roots; cuttings and slips; mushroom spawn                         |
| 01304 | Operation of tree nurseries  |
|       | <b>Animal production</b>   |
| 01411 | Raising, breeding and production of cattle or buffaloes  |
| 01412 | Production of raw milk from cows or buffaloes  |
| 01413 | Production of bovine semen   |
| 01420 | Raising and breeding of horses, asses, mules or hinnies  |
| 01430 | Raising and breeding of camels (dromedary) and camelids  |
| 01441 | Raising, breeding and production of sheep and goats  |
| 01442 | Production of raw sheep or goat's milk   |
| 01443 | Production of raw wool   |
| 01450 | Raising, breeding and production of swine/pigs   |
| 01461 | Raising, breeding and production of chicken, broiler   |
| 01462 | Raising, breeding and production of ducks  |
| 01463 | Raising, breeding and production of geese  |
| 01464 | Raising, breeding and production of quails   |
| 01465 | Raising and breeding of other poultry n.e.c.   |
| 01466 | Production of chicken eggs   |
| 01467 | Production of duck eggs  |
| 01468 | Production of other poultry eggs n.e.c.  |
| 01469 | Operation of poultry hatcheries  |
| 01491 | Raising, breeding and production of semi-domesticated  |
| 01492 | Production of fur skins, reptile or bird's skin from ranching operation  |
| 01493 | Operation of worm farms, land mollusc farms, snail farms   |
| 01494 | Raising of silk worms and production of silk worm cocoons  |
| 01495 | Bee keeping and production of honey and beeswax  |
| 01496 | Raising and breeding of pet animals  |

|       |  |
|-------|--|
| 01497 | Raising and breeding of swiftlet   |
| 01499 | Raising of diverse/other animals n.e.c.  |
| 01500 | <b>Mixed Farming</b>   |
|       | <b>Support activities to agriculture and post-harvest crops activities</b>   |
| 01610 | Agricultural activities for crops production on a fee or contract basis  |
| 01620 | Agricultural activities for animal production on a fee or contract basis   |
| 01631 | Preparation of crops for primary markets   |
| 01632 | Preparation of tobacco leaves  |
| 01633 | Preparation of cocoa beans   |
| 01634 | Sun-drying of fruits and vegetables  |
| 01640 | Seed processing for propagation  |
|       | <b>Hunting, trapping and related service activities</b>  |
| 01701 | Hunting and trapping on a commercial basis   |
| 01702 | Taking of animals (dead or alive)  |
|       | <b>FORESTRY AND LOGGING</b>  |
|       | <b>Silviculture and other forestry activities</b>  |
| 02101 | Planting, replanting, transplanting, thinning and conserving of forests and timber tracts                                    |
| 02102 | Growing of coppice, pulpwood and fire wood   |
| 02103 | Operation of forest tree nurseries   |
| 02104 | Collection and raising of wildings (peat swamp forest tree species)  |
| 02105 | Forest plantation  |
|       | <b>Logging</b>   |
| 02201 | Production of round wood for forest-based manufacturing industries   |
| 02202 | Production of round wood used in an unprocessed form   |
| 02203 | Production of charcoal in the forest (using traditional methods)   |
| 02204 | Rubber wood logging  |
|       | <b>Gathering of non-wood forest products</b>   |
| 02301 | Collection of rattan, bamboo   |
| 02302 | Bird's nest collection   |
| 02303 | Wild sago palm collection  |
| 02309 | Gathering of non-wood forest products n.e.c.   |
|       | <b>Support service to forestry</b>   |
| 02401 | Carrying out part of the forestry and forest plantation operation on a fee or contract basis for forestry service activities |
| 02402 | Carrying out part of the forestry operation on a fee or contract basis for logging service activities                        |
|       | <b>FISHING AND AQUACULTURE</b>   |
|       | <b>Fishing</b>   |
| 03111 | Fishing on a commercial basis in ocean and coastal waters  |
| 03112 | Collection of marine crustaceans and molluscs  |
| 03113 | Taking of aquatic animals: sea squirts, tunicates, sea urchins   |
| 03114 | Activities of vessels engaged both in fishing and in processing and preserving of fish                                       |
| 03115 | Gathering of other marine organisms and materials (natural pearls, sponges, coral and algae)                                 |
| 03119 | Marine fishing n.e.c.  |
| 03121 | Fishing on a commercial basis in inland waters   |
| 03122 | Taking of freshwater crustaceans and molluscs  |
| 03123 | Taking of freshwater aquatic animals   |
| 03124 | Gathering of freshwater flora and fauna  |
| 03129 | Freshwater fishing n.e.c.  |
|       | <b>Aquaculture</b>   |
| 03211 | Fish farming in sea water  |
| 03212 | Production of bivalve spat (oyster, mussel), lobster lings, shrimp post-larvae, fish fry and fingerlings                     |

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| 03213    | Growing of laver and other edible seaweeds   |
| 03214    | Culture of crustaceans, bivalves, other molluscs and other aquatic animals in sea water                                    |
| 03215    | Aquaculture activities in brackish water   |
| 03216    | Aquaculture activities in salt water filled tanks or reservoirs  |
| 03217    | Operation of hatcheries (marine)   |
| 03218    | Operation of marine worm farms for fish feed   |
| 03219    | Marine aquaculture n.e.c.  |
| 03221    | Fish farming in freshwater   |
| 03222    | Shrimp farming in freshwater   |
| 03223    | Culture of freshwater crustaceans, bivalves, other molluscs and other aquatic animals                                      |
| 03224    | Operation of hatcheries (freshwater)   |
| 03225    | Farming of frogs   |
| 03229    | Freshwater aquaculture n.e.c.  |
| <b>B</b> | <b>MINING AND QUARRYING</b>  |
|          | <b>MINING OF COAL AND LIGNITE</b>  |
| 05100    | Mining of hard coal  |
| 05200    | Mining of lignite (brown coal)   |
|          | <b>EXTRACTION OF CRUDE, PETROLEUM AND NATURAL GAS</b>  |
|          | <b>Extraction of crude petroleum</b>   |
| 06101    | Extraction of crude petroleum oils   |
| 06102    | Extraction of bituminous or oil shale and tar sand   |
| 06103    | Production of crude petroleum from bituminous shale and sand   |
| 06104    | Processes to obtain crude oils   |
|          | <b>Extraction of natural gas</b>   |
| 06201    | Production of crude gaseous hydrocarbon (natural gas)  |
| 06202    | Extraction of condensates  |
| 06203    | Draining and separation of liquid hydrocarbon fractions  |
| 06204    | Gas desulphurization   |
| 06205    | Mining of hydrocarbon liquids, obtain through liquefaction or pyrolysis  |
|          | <b>MINING OF METAL ORES</b>  |
|          | <b>Mining of iron ores</b>   |
| 07101    | Mining of ores valued chiefly for iron content   |
| 07102    | Beneficiation and agglomeration of iron ores   |
|          | <b>Mining of non-ferrous metal ores</b>  |
| 07210    | Mining of uranium and thorium ores   |
| 07291    | Mining of tin ores   |
| 07292    | Mining of copper   |
| 07293    | Mining of bauxite (aluminium)  |
| 07294    | Mining of ilmenite   |
| 07295    | Mining of gold   |
| 07296    | Mining of silver   |
| 07297    | Mining of platinum   |
| 07298    | Amalgam retreatment  |
| 07299    | Mining of other non-ferrous metal ores n.e.c.  |
|          | <b>OTHER MINING AND QUARRYING</b>  |
|          | <b>Quarrying of stone, sand and clay</b>   |
| 08101    | Quarrying, rough trimming and sawing of monumental and building stone such as marble, granite (dimension stone), sandstone |
| 08102    | Quarrying, crushing and breaking of limestone  |
| 08103    | Mining of gypsum and anhydrite   |
| 08104    | Mining of chalk and uncalcined dolomite  |

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| 08105    | Extraction and dredging of industrial sand, sand for construction and gravel                  |
| 08106    | Breaking and crushing of stone and gravel   |
| 08107    | Quarrying of sand   |
| 08108    | Mining of clays, refractory clays and kaolin  |
| 08109    | Quarrying, crushing and breaking of granite   |
|          | <b>Mining and quarrying n.e.c.</b>  |
| 08911    | Mining of natural phosphates  |
| 08912    | Mining of natural potassium salts   |
| 08913    | Mining of native sulphur  |
| 08914    | Extraction and preparation of pyrites and pyrrhotite, except roasting                         |
| 08915    | Mining of natural barium sulphate and carbonate (barytes and witherite)                       |
| 08916    | Mining of natural borates, natural magnesium sulphates (kieserite)                            |
| 08917    | Mining of earth colours, fluorspar and other minerals valued chiefly as a source of chemicals |
| 08918    | Guano mining  |
| 08921    | Peat digging  |
| 08922    | Peat agglomeration  |
| 08923    | Preparation of peat to improve quality or facilitate transport or storage                     |
| 08931    | Extraction of salt from underground   |
| 08932    | Salt production by evaporation of sea water or other saline waters                            |
| 08933    | Crushing, purification and refining of salt by the producer                                   |
| 08991    | Mining and quarrying of abrasive materials  |
| 08992    | Mining and quarrying of asbestos  |
| 08993    | Mining and quarrying of siliceous fossil meals  |
| 08994    | Mining and quarrying of natural graphite  |
| 08995    | Mining and quarrying of steatite (talc)   |
| 08996    | Mining and quarrying of gemstones   |
| 08999    | Other mining and quarrying n.e.c.   |
|          | <b>MINING SUPPORT SERVICE ACTIVITIES</b>  |
|          | <b>Support activities for petroleum and natural gas extraction</b>                            |
| 09101    | Oil and gas extraction service activities provided on a fee or contract basis                 |
| 09102    | Oil and gas field fire fighting services  |
| 09900    | <b>Support activities for other mining and quarrying</b>                                      |
| <b>C</b> | <b>MANUFACTURING</b>  |
|          | <b>MANUFACTURE OF FOOD PRODUCTS</b>   |
|          | <b>Processing and preserving of meat</b>  |
| 10101    | Processing and preserving of meat and production of meat products                             |
| 10102    | Processing and preserving of poultry and poultry products                                     |
| 10103    | Production of hides and skins originating from slaughterhouses                                |
| 10104    | Operation of slaughterhouses engaged in killing, houses dressing or packing meat              |
| 10109    | Processing and preserving of meat n.e.c.  |
|          | <b>Processing and preserving of fish, crustaceans and molluscs</b>                            |
| 10201    | Canning of fish, crustaceans and mollusks   |
| 10202    | Processing, curing and preserving of fish, crustacean and molluscs                            |
| 10203    | Production of fish meals for human consumption or animal feed                                 |
| 10204    | Production of <i>keropok</i> including <i>keropok lekor</i>                                   |
| 10205    | Processing of seaweed   |
|          | <b>Processing and preserving of fruits and vegetables</b>                                     |
| 10301    | Manufacture of fruits and vegetable food products   |
| 10302    | Manufacture of fruit and vegetable juices   |
| 10303    | Pineapple canning   |
| 10304    | Manufacture of jams, marmalades and table jellies   |

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| 10305 | Manufacture of nuts and nut products                                    |
| 10306 | Manufacture of bean curd products                                       |
|       | <b>Manufacture of vegetable and animal oils and fats</b>                |
| 10401 | Manufacture of crude palm oil   |
| 10402 | Manufacture of refined palm oil   |
| 10403 | Manufacture of palm kernel oil  |
| 10404 | Manufacture of crude and refined vegetable oil                          |
| 10405 | Manufacture of coconut oil  |
| 10406 | Manufacture of compound cooking fats                                    |
| 10407 | Manufacture of animal oils and fats                                     |
|       | <b>Manufacture of dairy products</b>                                    |
| 10501 | Manufacture of ice cream and other edible ice such as sorbet            |
| 10502 | Manufacture of condensed, powdered and evaporated milk                  |
| 10509 | Manufacture of other dairy products n.e.c.                              |
|       | <b>Manufacture of grain mill products, starches and starch products</b> |
| 10611 | Rice milling  |
| 10612 | Provision of milling services   |
| 10613 | Flour milling   |
| 10619 | Manufacture of grain mill products n.e.c.                               |
| 10621 | Manufacture of starches and starch products                             |
| 10622 | Manufacture of glucose, glucose syrup, maltose, inulin                  |
| 10623 | Manufacture of sago and tapioca flour/products                          |
|       | <b>Manufacture of other food products</b>                               |
| 10711 | Manufacture of biscuits and cookies                                     |
| 10712 | Manufacture of bread, cakes and other bakery products                   |
| 10713 | Manufacture of snack products   |
| 10714 | Manufacture of frozen bakery products                                   |
| 10721 | Manufacture of sugar  |
| 10722 | Manufacture of sugar products   |
| 10731 | Manufacture of cocoa products   |
| 10732 | Manufacture of chocolate and chocolate products                         |
| 10733 | Manufacture of sugar confectionery                                      |
| 10741 | Manufacture of <i>meehoon</i> , noodles and other related products      |
| 10742 | Manufacture of pastas   |
| 10750 | Manufacture of prepared meals and dishes                                |
| 10791 | Manufacture of coffee   |
| 10792 | Manufacture of tea  |
| 10793 | Manufacture of sauces and condiments                                    |
| 10794 | Manufacture of spices and curry powder                                  |
| 10795 | Manufacture of egg products   |
| 10799 | Manufacture of other food products n.e.c.                               |
| 10800 | <b>Manufacture of prepared animal feeds</b>                             |
|       | <b>MANUFACTURE OF BEVERAGES</b>   |
| 11010 | Distilling, rectifying and blending of spirits                          |
| 11020 | Manufacture of wines  |
| 11030 | Manufacture of malt liquors and malt                                    |
| 11041 | Manufacture of soft drinks  |
| 11042 | Production of natural mineral water and other bottled water             |
| 12000 | <b>MANUFACTURE OF TOBACCO PRODUCTS</b>                                  |
|       | <b>MANUFACTURE OF TEXTILES</b>  |
|       | <b>Spinning, weaving and finishing of textiles</b>                      |

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| 13110 | Preparation and spinning of textile fibres   |
| 13120 | Weaving of textiles  |
| 13131 | Batik making   |
| 13132 | Dyeing, bleaching, printing and finishing of yarns and fabrics   |
| 13139 | Other finishing textiles   |
|       | <b>Manufacture of other textiles</b>   |
| 13910 | Manufacture of knitted and crocheted fabrics   |
| 13921 | Manufacture of made-up articles of any textile materials, including of knitted or crocheted fabrics                                    |
| 13922 | Manufacture of made-up furnishing articles   |
| 13930 | Manufacture of carpets and rugs  |
| 13940 | Manufacture of cordage, rope, twine and netting  |
| 13990 | Manufacture of other textiles n.e.c.   |
|       | <b>MANUFACTURE OF WEARING APPAREL</b>  |
|       | <b>Manufacture of wearing apparel, except fur apparel</b>  |
| 14101 | Manufacture of specific wearing apparel  |
| 14102 | Manufacture of clothings   |
| 14103 | Custom tailoring   |
| 14109 | Manufacture of other clothing accessories  |
|       | <b>Manufacture of articles of fur</b>  |
| 14200 | Manufacture of articles made of fur skins  |
| 14300 | <b>Manufacture of knitted and crocheted apparel</b>  |
|       | <b>MANUFACTURE OF LEATHER AND RELATED PRODUCTS</b>   |
|       | <b>Tanning and dressing of leather; manufacture of luggage, handbags, saddlery and harness; dressing and dyeing of fur</b>             |
| 15110 | Tanning and dressing of leather; dressing and dyeing of fur  |
| 15120 | Manufacture of luggage, handbags and the like, saddlery and harness  |
|       | <b>Manufacture of footwear</b>   |
| 15201 | Manufacture of leather footwear  |
| 15202 | Manufacture of plastic footwear  |
| 15203 | Manufacture of rubber footwear   |
| 15209 | Manufacture of other footwear n.e.c.   |
|       | <b>MANUFACTURE OF WOOD AND OF PRODUCTS OF WOOD AND CORK, EXCEPT FURNITURE; MANUFACTURE OF ARTICLES OF STRAW AND PLAITING MATERIALS</b> |
| 16100 | <b>Sawmilling and planning of wood</b>   |
|       | <b>Manufacture of products of wood, cork, straw and plaiting materials</b>   |
| 16211 | Manufacture of veneer sheets and plywood   |
| 16212 | Manufacture of particle board and fibreboard   |
| 16221 | Manufacture of builders' carpentry   |
| 16222 | Manufacture of joinery wood products   |
| 16230 | Manufacture of wooden containers   |
| 16291 | Manufacture of wood charcoal   |
| 16292 | Manufacture of other products of wood, cane, articles of cork, straw and plaiting materials  |
|       | <b>MANUFACTURE OF PAPER AND PAPER PRODUCTS</b>   |
| 17010 | Manufacture of pulp, paper and paperboard  |
| 17020 | Manufacture of corrugated paper and paperboard and of containers of paper and paperboard   |
| 17091 | Manufacture of envelopes and letter-card   |
| 17092 | Manufacture of household and personal hygiene paper  |
| 17093 | Manufacture of gummed or adhesive paper in strips or rolls and labels and wall paper   |
| 17094 | Manufacture of effigies, funeral paper goods, joss paper   |
| 17099 | Manufacture of other articles of paper and paperboard n.e.c.   |
|       | <b>PRINTING AND REPRODUCTION OF RECORDED MEDIA</b>   |

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|       | <b>Printing and service activities related to printing</b>   |
| 18110 | Printing   |
| 18120 | Service activities related to printing   |
| 18200 | <b>Reproduction of recorded media</b>  |
|       | <b>MANUFACTURE OF COKE AND REFINED PETROLEUM PRODUCTS</b>  |
| 19100 | <b>Manufacture of coke oven products</b>   |
|       | <b>Manufacture of refined petroleum products</b>   |
| 19201 | Manufacture of refined petroleum products  |
| 19202 | Manufacture of bio-diesel products   |
|       | <b>MANUFACTURE OF CHEMICALS AND CHEMICAL PRODUCTS</b>  |
|       | <b>Manufacture of basic chemicals, fertilizer and nitrogen compounds, plastic and synthetic rubber in primary forms</b>      |
| 20111 | Manufacture of liquefied or compressed inorganic industrial or medical gases   |
| 20112 | Manufacture of basic organic chemicals   |
| 20113 | Manufacture of inorganic compounds   |
| 20119 | Manufacture of other basic chemicals n.e.c.  |
| 20121 | Manufacture of fertilizers   |
| 20129 | Manufacture of associated nitrogen products  |
| 20131 | Manufacture of plastic in primary forms  |
| 20132 | Manufacture of synthetic rubber in primary forms: synthetic rubber, factice  |
| 20133 | Manufacture of mixtures of synthetic rubber and natural rubber or rubber - like gums   |
|       | <b>Manufacture of other chemical products</b>  |
| 20210 | Manufacture of pesticides and other agrochemical products  |
| 20221 | Manufacture of paints, varnishes and similar coatings ink and mastics  |
| 20222 | Manufacture of printing ink  |
| 20231 | Manufacture of soap and detergents, cleaning and polishing preparations  |
| 20232 | Manufacture of perfumes and toilet preparations  |
| 20291 | Manufacture of photographic plates, films, sensitized paper and other sensitized unexposed materials                         |
| 20292 | Manufacture of writing and drawing ink   |
| 20299 | Manufacture of other chemical products n.e.c.  |
| 20300 | <b>Manufacture of man-made fibres</b>  |
|       | <b>MANUFACTURE OF BASIC PHARMACEUTICALS, MEDICINAL CHEMICAL AND BOTANICAL PRODUCTS</b>                                       |
| 21001 | Manufacture of medicinal active substances to be used for their pharmacological properties in the manufacture of medicaments |
| 21002 | Processing of blood  |
| 21003 | Manufacture of medicaments   |
| 21004 | Manufacture of chemical contraceptive products   |
| 21005 | Manufacture of medical diagnostic preparation  |
| 21006 | Manufacture of radioactive in-vivo diagnostic substances   |
| 21007 | Manufacture of biotech pharmaceuticals   |
| 21009 | Manufacture of other pharmaceuticals, medicinal chemical and botanical products n.e.c.                                       |
|       | <b>MANUFACTURE OF RUBBER AND PLASTIC PRODUCTS</b>  |
|       | <b>Manufacture of rubber products</b>  |
| 22111 | Manufacture of rubber tyres for vehicles   |
| 22112 | Manufacture of interchangeable tyre treads and retreading rubber tyres   |
| 22191 | Manufacture of other products of natural or synthetic rubber, unvulcanized, vulcanized or hardened                           |
| 22192 | Manufacture of rubber gloves   |
| 22193 | Rubber remilling and latex processing  |
| 22199 | Manufacture of other rubber products n.e.c.  |
|       | <b>Manufacture of plastic products</b>   |

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| 22201 | Manufacture of semi-manufactures of plastic products   |
| 22202 | Manufacture of finished plastic products   |
| 22203 | Manufacture of plastic articles for the packing of goods   |
| 22204 | Manufacture of builders' plastics ware   |
| 22205 | Manufacture of plastic tableware, kitchenware and toilet articles  |
| 22209 | Manufacture of diverse plastic products n.e.c.   |
|       | <b>MANUFACTURE OF OTHER NON-METALLIC MINERAL PRODUCTS</b>  |
|       | <b>Manufacture of glass and glass products</b>   |
| 23101 | Manufacture of flat glass, including wired, coloured or tinted flat glass  |
| 23102 | Manufacture of laboratory, hygienic or pharmaceutical glassware  |
| 23109 | Manufacture of other glass products n.e.c.   |
|       | <b>Manufacture of non-metallic mineral products n.e.c.</b>   |
| 23911 | Manufacture of refractory mortars and concretes  |
| 23912 | Manufacture of refractory ceramic goods  |
| 23921 | Manufacture of non-refractory ceramic  |
| 23929 | Manufacture of other clay building materials   |
| 23930 | Manufacture of other porcelain and ceramic products  |
| 23941 | Manufacture of hydraulic cement  |
| 23942 | Manufacture of lime and plaster  |
| 23951 | Manufacture of ready-mix and dry-mix concrete and mortars  |
| 23952 | Manufacture of precast concrete, cement or artificial stone articles for use in construction                                 |
| 23953 | Manufacture of prefabricated structural components for building or civil engineering of cement, concrete or artificial stone |
| 23959 | Manufacture of other articles of concrete, cement and plaster n.e.c.   |
| 23960 | Cutting, shaping and finishing of stone  |
| 23990 | Manufacture of other non-metallic mineral products n.e.c.  |
|       | <b>MANUFACTURE OF BASIC METALS</b>   |
|       | <b>Manufacture of basic iron and steel</b>   |
| 24101 | Production of pig iron and spiegeleisen in pigs, blocks or other primary forms   |
| 24102 | Production of bars and rods of stainless steel or other alloy steel  |
| 24103 | Manufacture of seamless tubes, by hot rolling, hot extrusion or hot drawing, or by cold drawing or cold rolling              |
| 24104 | Manufacture of steel tube fittings   |
| 24109 | Manufacture of other basic iron and steel products n.e.c.  |
|       | <b>Manufacture of basic precious and other non-ferrous metals</b>  |
| 24201 | Tin smelting   |
| 24202 | Production of aluminium from alumina   |
| 24209 | Manufacture of other basic precious and other non-ferrous metals n.e.c.  |
|       | <b>Casting of metals</b>   |
| 24311 | Casting of iron  |
| 24312 | Casting of steel   |
| 24320 | Casting of non-ferrous metals  |
|       | <b>MANUFACTURE OF FABRICATED METAL PRODUCTS EXCEPT MACHINERY AND EQUIPMENT</b>   |
|       | <b>Manufacture of structural metal products, tanks, reservoirs and steam generators</b>                                      |
| 25111 | Manufacture of industrial frameworks in metal  |
| 25112 | Manufacture of prefabricated buildings mainly of metal   |
| 25113 | Manufacture of metal doors, windows and their frames, shutters and gates   |
| 25119 | Manufacture of other structural metal products   |
| 25120 | Manufacture of tanks, reservoirs and containers of metal   |
| 25130 | Manufacture of steam generators, except central heating hot water boilers  |
| 25200 | <b>Manufacture of weapons and ammunition</b>   |

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|       | <b>Manufacture of other fabricated metal products; metal working service activities</b>   |
| 25910 | Forging, pressing, stamping and roll-forming of metal; powder metallurgy  |
| 25920 | Treatment and coating of metals; machining  |
| 25930 | Manufacture of cutlery, hand tools and general hardware   |
| 25991 | Manufacture of tins and cans for food products, collapsible tubes and boxes   |
| 25992 | Manufacture of metal cable, plaited bands and similar articles  |
| 25993 | Manufacture of bolts, screws, nuts and similar threaded products  |
| 25994 | Manufacture of metal household articles   |
| 25999 | Manufacture of any other fabricated metal products n.e.c.   |
|       | <b>MANUFACTURE OF COMPUTER, ELECTRONIC AND OPTICAL PRODUCTS</b>   |
|       | <b>Manufacture electronic components and boards</b>   |
| 26101 | Manufacture of diodes, transistors and similar semiconductor devices  |
| 26102 | Manufacture electronic integrated circuits micro assemblies   |
| 26103 | Manufacture of electrical capacitors and resistors  |
| 26104 | Manufacture of printed circuit boards   |
| 26105 | Manufacture of display components   |
| 26109 | Manufacture of other components for electronic applications   |
|       | <b>Manufacture of computers and peripheral equipment</b>  |
| 26201 | Manufacture of computers  |
| 26202 | Manufacture of peripheral equipment   |
| 26300 | <b>Manufacture of communication equipment</b>   |
| 26400 | <b>Manufacture of consumer electronics</b>  |
|       | <b>Manufacture of measuring, testing, navigating and control equipment; watches and clocks</b>  |
| 26511 | Manufacture of measuring, testing, navigating and control equipment   |
| 26512 | Manufacture of industrial process control equipment   |
| 26520 | Manufacture of watches and clocks and parts   |
| 26600 | <b>Manufacture of irradiation, electro medical and electrotherapeutic equipment</b>   |
|       | <b>Manufacture of optical instruments and photographic equipment</b>  |
| 26701 | Manufacture of optical instruments and equipment  |
| 26702 | Manufacture of photographic equipment   |
| 26800 | <b>Manufacture of magnetic and optical recording media</b>  |
|       | <b>MANUFACTURE OF ELECTRICAL EQUIPMENT</b>  |
|       | <b>Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus</b>  |
| 27101 | Manufacture of electric motors, generators and transformers   |
| 27102 | Manufacture of electricity distribution and control apparatus   |
| 27200 | <b>Manufacture of batteries and accumulators</b>  |
|       | <b>Manufacture of wiring and wiring devices</b>   |
| 27310 | Manufacture of fibre optic cables   |
| 27320 | Manufacture of other electronic and electric wires and cables   |
| 27330 | Manufacture of current-carrying and non current-carrying wiring devices for electrical circuits regardless of material  |
| 27400 | <b>Manufacture of electric lighting equipment</b>   |
| 27500 | <b>Manufacture of domestic appliances</b>   |
|       | <b>Manufacture of other electrical equipment</b>  |
| 27900 | Manufacture of miscellaneous electrical equipment other than motors, generators and transformers, batteries and accumulators, wires and wiring devices, lighting equipment or domestic appliances |
|       | <b>MANUFACTURE OF MACHINERY AND EQUIPMENT N.E.C</b>   |
|       | <b>Manufacture of general purpose machinery</b>   |
| 28110 | Manufacture of engines and turbines, except aircraft, vehicle and cycle engines   |
| 28120 | Manufacture of fluid power equipment  |

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| 28130 | Manufacture of other pumps, compressors, taps and valves  |
| 28140 | Manufacture of bearings, gears, gearing and driving elements  |
| 28150 | Manufacture of ovens, furnaces and furnace burners  |
| 28160 | Manufacture of lifting and handling equipment   |
| 28170 | Manufacture of office machinery and equipment (except computers and peripheral equipment)                     |
| 28180 | Manufacture of power-driven hand tools with self-contained electric or non-electric motor or pneumatic drives |
| 28191 | Manufacture of refrigerating or freezing industrial equipment   |
| 28192 | Manufacture of air-conditioning machines, including for motor vehicles  |
| 28199 | Manufacture of other general-purpose machinery n.e.c.   |
|       | <b>Manufacture of special-purpose machinery</b>   |
| 28210 | Manufacture of agricultural and forestry machinery  |
| 28220 | Manufacture of metal-forming machinery and machine tools  |
| 28230 | Manufacture of machinery for metallurgy   |
| 28240 | Manufacture of machinery for mining, quarrying and construction   |
| 28250 | Manufacture of machinery for food, beverage and tobacco processing  |
| 28260 | Manufacture of machinery for textile, apparel and leather production  |
| 28290 | Manufacture of other special-purpose machinery n.e.c.   |
|       | <b>MANUFACTURE OF MOTOR VEHICLES, TRAILERS AND SEMI-TRAILERS</b>  |
|       | <b>Manufacture of motor vehicles</b>  |
| 29101 | Manufacture of passenger cars   |
| 29102 | Manufacture of commercial vehicles  |
| 29200 | <b>Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers</b>        |
| 29300 | <b>Manufacture of parts and accessories for motor vehicles</b>  |
|       | <b>MANUFACTURE OF OTHER TRANSPORT EQUIPMENT</b>   |
|       | <b>Building of ships and boats</b>  |
| 30110 | Building of ships and floating structures   |
| 30120 | Building of pleasure and sporting boats   |
| 30200 | <b>Manufacture of railway locomotives and rolling stock</b>   |
| 30300 | <b>Manufacture of air and spacecraft and related machinery</b>  |
| 30400 | <b>Manufacture of military fighting vehicles</b>  |
|       | <b>Manufacture of transport equipments n.e.c.</b>   |
| 30910 | Manufacture of motorcycles  |
| 30920 | Manufacture of bicycles and invalid carriages   |
| 30990 | Manufacture of other transport equipments n.e.c.  |
|       | <b>MANUFACTURE OF FURNITURE</b>   |
| 31001 | Manufacture of wooden and cane furniture  |
| 31002 | Manufacture of metal furniture  |
| 31003 | Manufacture of mattress   |
| 31009 | Manufacture of other furniture, except of stone, concrete or ceramic  |
|       | <b>OTHER MANUFACTURING</b>  |
|       | <b>Manufacture of jewellery, bijouterie and related articles</b>  |
| 32110 | Manufacture of jewellery and related articles   |
| 32120 | Manufacture of imitation jewellery and related articles   |
| 32200 | <b>Manufacture of musical instruments</b>   |
| 32300 | <b>Manufacture of sports goods</b>  |
| 32400 | <b>Manufacture of games and toys</b>  |
| 32500 | <b>Manufacture of medical and dental instrument and supplies</b>  |
|       | <b>Other manufacturing n.e.c.</b>   |
| 32901 | Manufacture of stationery   |

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| 32909    | Other manufacturing n.e.c.   |
|          | <b>REPAIR AND INSTALLATION OF MACHINERY AND EQUIPMENT</b>  |
| 33110    | Repair of fabricated metal products  |
| 33120    | Repair and maintenance of industrial machinery and equipment   |
| 33131    | Repair and maintenance of the measuring, testing, navigating and control equipment   |
| 33132    | Repair and maintenance of irradiation, electro medical and electrotherapeutic equipment  |
| 33133    | Repair of optical instruments and photographic equipment   |
| 33140    | Repair and maintenance of electrical equipment except domestic appliances  |
| 33150    | Repair and maintenance of transport equipment except motorcycles and bicycles  |
| 33190    | Repair and maintenance of other equipment n.e.c.   |
| 33200    | Installation of industrial machinery and equipment   |
| <b>D</b> | <b>ELECTRICITY, GAS, STEAM AND AIR CONDITIONING SUPPLY</b>   |
|          | <b>Electric power generation, transmission and distribution</b>  |
| 35101    | Operation of generation facilities that produce electric energy  |
| 35102    | Operation of transmission, distribution and sales of electricity   |
|          | <b>Manufacture of gas; distribution of gaseous fuels through mains</b>   |
| 35201    | Manufacture of gaseous fuels with a specified calorific value, by purification, blending and other processes from gases of various types including natural gas |
| 35202    | Transportation, distribution and supply of gaseous fuels of all kinds through a system of mains  |
| 35203    | Sale of gas to the user through mains  |
|          | <b>Steam and air conditioning supply</b>   |
| 35301    | Production, collection and distribution of steam and hot water for heating, power and other purposes   |
| 35302    | Production and distribution of cooled air, chilled water for cooling purposes  |
| 35303    | Production of ice, including ice for food and non-food (e.g. cooling) purposes   |
| <b>E</b> | <b>WATER SUPPLY; SEWERAGE, WASTE MANAGEMENT AND REMEDIATION ACTIVITIES</b>   |
|          | <b>Water collection, treatment and supply</b>  |
| 36001    | Purification and distribution of water for water supply purposes   |
| 36002    | Desalting of sea or ground water to produce water as the principal product of interest   |
|          | <b>Sewerage</b>  |
| 37000    | Sewerage and similar activities  |
|          | <b>WASTE COLLECTION, TREATMENT AND DISPOSAL ACTIVITIES; MATERIALS RECOVERY</b>   |
|          | <b>Waste collection</b>  |
| 38111    | Collection of non-hazardous solid waste (i.e. garbage) within a local area   |
| 38112    | Collection of recyclable materials   |
| 38113    | Collection of refuse in litter-bins in public places   |
| 38114    | Collection of construction and demolition waste  |
| 38115    | Operation of waste transfer stations for non-hazardous waste   |
| 38121    | Collection of hazardous waste  |
| 38122    | Operation of waste transfer stations for hazardous waste   |
|          | <b>Waste treatment and disposal</b>  |
| 38210    | Treatment and disposal of non-hazardous waste  |
| 38220    | Treatment and disposal of hazardous waste  |
|          | <b>Materials recovery</b>  |
| 38301    | Mechanical crushing of metal waste   |
| 38302    | Dismantling of automobiles, computers, televisions and other equipment for material recover  |
| 38303    | Reclaiming of rubber such as used tires to produce secondary raw material  |
| 38304    | Reuse of rubber products   |
| 38309    | Materials recovery n.e.c.  |
| 39000    | <b>Remediation activities and other waste management services</b>  |

| <b>F</b> | <b>CONSTRUCTION</b>  |
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|          | <b>CONSTRUCTION OF BUILDINGS</b>   |
| 41001    | Residential buildings  |
| 41002    | Non-residential buildings  |
| 41003    | Assembly and erection of prefabricated constructions on the site                                 |
| 41009    | Construction of buildings n.e.c.   |
|          | <b>CIVIL ENGINEERING</b>   |
|          | <b>Construction of roads and railways</b>  |
| 42101    | Construction of motorways, streets, roads, other vehicular and pedestrian ways                   |
| 42102    | Surface work on streets, roads, highways, bridges or tunnels                                     |
| 42103    | Construction of bridges, including those for elevated highways                                   |
| 42104    | Construction of tunnels  |
| 42105    | Construction of railways and subways   |
| 42106    | Construction of airfield/airports runways  |
| 42109    | Construction of roads and railways n.e.c.  |
|          | <b>Construction of utility projects</b>  |
| 42201    | Long-distance pipelines, communication and power lines   |
| 42202    | Urban pipelines, urban communication and power lines; ancillary urban works                      |
| 42203    | Water main and line construction   |
| 42204    | Reservoirs   |
| 42205    | Construction of irrigation systems (canals)  |
| 42206    | Construction of sewer systems (including repair) and sewage disposal plants                      |
| 42207    | Construction of power plants   |
| 42209    | Construction of utility projects n.e.c.  |
|          | <b>Construction of other civil engineering projects</b>  |
| 42901    | Construction of refineries   |
| 42902    | Construction of waterways, harbour and river works, pleasure ports (marinas), locks              |
| 42903    | Construction of dams and dykes   |
| 42904    | Dredging of waterways  |
| 42905    | Outdoor sports facilities  |
| 42906    | Land subdivision with land improvement   |
| 42909    | Construction of other engineering projects n.e.c.  |
|          | <b>SPECIALIZED CONSTRUCTION ACTIVITIES</b>   |
|          | <b>Demolition and site preparation</b>   |
| 43110    | Demolition or wrecking of buildings and other structures   |
| 43121    | Clearing of building sites   |
| 43122    | Earth moving   |
| 43123    | Drilling, boring and core sampling for construction, geophysical, geological or similar purposes |
| 43124    | Site preparation for mining  |
| 43125    | Drainage of agricultural or forestry land  |
| 43126    | Land reclamation work  |
| 43129    | Other site preparation activities n.e.c.   |
|          | <b>Electrical, plumbing and other construction installation activities</b>                       |
| 43211    | Electrical wiring and fittings   |
| 43212    | Telecommunications wiring  |
| 43213    | Computer network and cable television wiring   |
| 43214    | Satellite dishes   |
| 43215    | Lighting systems   |
| 43216    | Security systems   |
| 43219    | Electrical installation n.e.c.   |
| 43221    | Installation of heating systems (electric, gas and oil)  |

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| 43222    | Installation of furnaces, cooling towers  |
| 43223    | Installation of non-electric solar energy collectors  |
| 43224    | Installation of plumbing and sanitary equipment   |
| 43225    | Installation of ventilation, refrigeration or air-conditioning equipment and ducts  |
| 43226    | Installation of gas fittings  |
| 43227    | Installation of fire and lawn sprinkler systems   |
| 43228    | Steam piping  |
| 43229    | Plumbing, heat and air-conditioning installation n.e.c.   |
| 43291    | Installation of elevators, escalators in buildings or other construction projects   |
| 43292    | Installation of automated and revolving doors in buildings or other construction projects   |
| 43293    | Installation of lighting conductors in buildings or other construction projects   |
| 43294    | Installation vacuum cleaning systems in buildings or other construction projects  |
| 43295    | Installation thermal, sound or vibration insulation in buildings or other construction projects   |
| 43299    | Other construction installation n.e.c.  |
|          | <b>Building completion and finishing</b>  |
| 43301    | Installation of doors, windows, door and window frames of wood or other materials, fitted kitchens, staircases, shop fittings and furniture |
| 43302    | Laying, tiling, hanging or fitting in buildings or other construction projects of various types of materials                                |
| 43303    | Interior and exterior painting of buildings   |
| 43304    | Painting of civil engineering structures  |
| 43305    | Installation of glass, mirrors  |
| 43306    | Interior completion   |
| 43307    | Cleaning of new buildings after construction  |
| 43309    | Other building completion and finishing work n.e.c.   |
|          | <b>Other specialized construction activities</b>  |
| 43901    | Construction of foundations, including pile driving   |
| 43902    | Erection of non-self-manufactured steel elements  |
| 43903    | Scaffolds and work platform erecting and dismantling  |
| 43904    | Bricklaying and stone setting   |
| 43905    | Construction of outdoor swimming pools  |
| 43906    | Steam cleaning, sand blasting and similar activities for building exteriors   |
| 43907    | Renting of construction machinery and equipment with operator (e.g. cranes)   |
| 43909    | Other specialized construction activities, n.e.c.   |
| <b>G</b> | <b>WHOLESALE AND RETAIL TRADE, REPAIR OF MOTOR VEHICLES AND MOTORCYCLES</b>   |
|          | <b>Sale of motor vehicles</b>   |
| 45101    | Wholesale and retail of new motor vehicles  |
| 45102    | Wholesale and retail of used motor vehicles   |
| 45103    | Sale of industrial, commercial and agriculture vehicles – new   |
| 45104    | Sale of industrial, commercial and agriculture vehicles – used  |
| 45105    | Sale by commission agents   |
| 45106    | Car auctions  |
| 45109    | Sale of other motor vehicles n.e.c.   |
|          | <b>Maintenance and repair of motor vehicles</b>   |
| 45201    | Maintenance and repair of motor vehicles  |
| 45202    | Spraying and painting   |
| 45203    | Washing and polishing (car wash)  |
| 45204    | Repair of motor vehicle seats   |
| 45205    | Installation of parts and accessories not as part of the manufacturing process  |

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|       | <b>Sale of motor vehicle parts and accessories</b>  |
| 45300 | Wholesale and retail sale of all kinds of parts, components, supplies, tools and accessories for motor vehicles |
|       | <b>Sale, maintenance and repair of motorcycles and related parts and accessories</b>                            |
| 45401 | Wholesale and retail sale of motorcycles  |
| 45402 | Wholesale and retail sale of parts and accessories for motorcycles  |
| 45403 | Repair and maintenance of motorcycles   |
|       | <b>WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES</b>  |
| 46100 | <b>Wholesale on a fee or contract basis</b>   |
|       | <b>Wholesale of agricultural raw materials and live animals</b>   |
| 46201 | Wholesale of rubber   |
| 46202 | Wholesale of palm oil   |
| 46203 | Wholesale of lumber and timber  |
| 46204 | Wholesale of flowers and plants   |
| 46205 | Wholesale of livestock  |
| 46209 | Wholesale of agricultural raw material and live animal n.e.c.   |
|       | <b>Wholesale of food, beverages and tobacco</b>   |
| 46311 | Wholesale of meat, poultry and eggs   |
| 46312 | Wholesale of fish and other seafood   |
| 46313 | Wholesale of fruits   |
| 46314 | Wholesale of vegetables   |
| 46319 | Wholesale of meat, fish, fruits and vegetables n.e.c.   |
| 46321 | Wholesale of rice, other grains, flour and sugars   |
| 46322 | Wholesale of dairy products   |
| 46323 | Wholesale of confectionary  |
| 46324 | Wholesale of biscuits, cakes, breads and other bakery products  |
| 46325 | Wholesale of coffee, tea, cocoa and other beverages   |
| 46326 | Wholesale of beer, wine and spirits   |
| 46327 | Wholesale of tobacco, cigar, cigarettes   |
| 46329 | Wholesale of other foodstuffs   |
|       | <b>Wholesale of household goods</b>   |
| 46411 | Wholesale of yarn and fabrics   |
| 46412 | Wholesale of household linen, towels, blankets  |
| 46413 | Wholesale of clothing   |
| 46414 | Wholesale of clothing accessories   |
| 46415 | Wholesale of fur articles   |
| 46416 | Wholesale of footwear   |
| 46417 | Wholesale of haberdashery   |
| 46419 | Wholesale of textiles, clothing n.e.c.  |
| 46421 | Wholesale of pharmaceutical and medical goods   |
| 46422 | Wholesale of perfumeries, cosmetics, soap and toiletries  |
| 46431 | Wholesale of bicycles and their parts and accessories   |
| 46432 | Wholesale of photographic and optical goods   |
| 46433 | Wholesale of leather goods and travel accessories   |
| 46434 | Wholesale of musical instruments, games and toys, sports goods  |
| 46441 | Wholesale of handicrafts and artificial flowers   |
| 46442 | Wholesale of cut flowers and plants   |
| 46443 | Wholesale of watches and clocks   |
| 46444 | Wholesale of jewellery  |
| 46491 | Wholesale of household furniture  |
| 46492 | Wholesale of household appliances   |

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| 46493 | Wholesale of lighting equipment  |
| 46494 | Wholesale of household utensils and cutlery, crockery, glassware, chinaware and pottery                  |
| 46495 | Wholesale of woodenware, wickerwork and corkware   |
| 46496 | Wholesale of electrical and electronic goods   |
| 46497 | Wholesale of stationery, books, magazines and newspapers   |
| 46499 | Wholesale of other household goods n.e.c.  |
|       | <b>Wholesale of machinery, equipment and supplies</b>  |
| 46510 | Wholesale of computer hardware, software and peripherals   |
| 46521 | Wholesale of telephone and telecommunications equipment, cell phones, pagers                             |
| 46522 | Wholesale of electronic components and wiring accessories  |
| 46531 | Wholesale of agricultural machinery, equipment and supplies  |
| 46532 | Wholesale of lawn mowers however operated  |
| 46591 | Wholesale of office machinery and business equipment, except computers and computer peripheral equipment |
| 46592 | Wholesale of office furniture  |
| 46593 | Wholesale of computer-controlled machines tools  |
| 46594 | Wholesale of industrial machinery, equipment and supplies  |
| 46595 | Wholesale of construction and civil engineering machinery and equipment                                  |
| 46596 | Wholesale of lift escalators, air-conditioning, security and fire fighting equipment                     |
| 46599 | Wholesale of other machinery for use in industry, trade and navigation and other services n.e.c.         |
|       | <b>Other specialized wholesale</b>   |
| 46611 | Wholesale of petrol, diesel, lubricants  |
| 46612 | Wholesale of liquefied petroleum gas   |
| 46619 | Wholesale of other solid, liquid and gaseous fuels and related products n.e.c.                           |
| 46621 | Wholesale of ferrous and non-ferrous metal ores and metals   |
| 46622 | Wholesale of ferrous and non-ferrous semi-finished metal ores and products n.e.c.                        |
| 46631 | Wholesale of logs, sawn timber, plywood, veneer and related products                                     |
| 46632 | Wholesale of paints and varnish  |
| 46633 | Wholesale of construction materials  |
| 46634 | Wholesale of fittings and fixtures   |
| 46635 | Wholesale of hot water heaters   |
| 46636 | Wholesale of sanitary installation and equipment   |
| 46637 | Wholesale of tools   |
| 46639 | Wholesale of other construction materials, hardware, plumbing and heating equipment and supplies n.e.c.  |
| 46691 | Wholesale of industrial chemicals  |
| 46692 | Wholesale of fertilizers and agrochemical products   |
| 46693 | Wholesale of plastic materials in primary forms  |
| 46694 | Wholesale of rubber scrap  |
| 46695 | Wholesale of textile fibres  |
| 46696 | Wholesale of paper in bulk, packaging materials  |
| 46697 | Wholesale of precious stones   |
| 46698 | Wholesale of metal and non-metal waste and scrap and materials for recycling                             |
| 46699 | Dismantling of automobiles, computer, televisions and other equipment to obtain and re-sell usable parts |
|       | <b>Non-specialized wholesale trade</b>   |
| 46901 | Wholesale of aquarium fishes, pet birds and animals  |
| 46902 | Wholesale of animal/pet food   |
| 46909 | Wholesale of a variety of goods without any particular specialization n.e.c.                             |
|       | <b>RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES</b>  |
|       | <b>Retail sale in non-specialized stores</b>   |
| 47111 | Provision stores   |

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| 47112 | Supermarket   |
| 47113 | Mini market   |
| 47114 | Convenience stores  |
| 47191 | Department stores   |
| 47192 | Department stores and supermarket   |
| 47193 | Hypermarket   |
| 47194 | News agent and miscellaneous goods store  |
| 47199 | Other retail sale in non-specialized stores n.e.c.  |
|       | <b>Retail sale of food, beverages and tobacco in specialized stores</b>   |
| 47211 | Retail sale of rice, flour, other grains and sugars   |
| 47212 | Retail sale of fresh or preserved vegetables and fruits   |
| 47213 | Retail sale of dairy products and eggs  |
| 47214 | Retail sale of meat and meat products (including poultry)   |
| 47215 | Retail sale of fish, other seafood and products thereof   |
| 47216 | Retail sale of bakery products and sugar confectionery  |
| 47217 | Retail sale of <i>mee, kuey teow, mee hoon</i> , wantan skins and other food products made from flour or soya             |
| 47219 | Retail sale of other food products n.e.c.   |
| 47221 | Retail sale of beer, wine and spirits   |
| 47222 | Retail sale of tea, coffee, soft drinks, mineral water and other beverages  |
| 47230 | Retail sale of tobacco products in specialized store  |
| 47300 | <b>Retail sale of automotive fuel in specialized stores</b>   |
|       | <b>Retail sale of information and communications equipment in specialized stores</b>                                      |
| 47411 | Retail sale of computers, computer equipment and supplies   |
| 47412 | Retail sale of video game consoles and non-customized software  |
| 47413 | Retail sale of telecommunication equipment  |
| 47420 | Retail sale of audio and video equipment in specialized store   |
|       | <b>Retail sale of other household equipment in specialized stores</b>   |
| 47510 | Retail sale of textiles in specialized stores   |
| 47520 | Retail sale of construction materials, hardware, paints and glass   |
| 47531 | Retail sale of carpets and rugs   |
| 47532 | Retail sale of curtains and net curtains  |
| 47533 | Retail sale of wallpaper and floor coverings  |
| 47591 | Retail sale of household furniture  |
| 47592 | Retail sale of articles for lighting  |
| 47593 | Retail sale of household utensils and cutlery, crockery, glassware, chinaware and pottery                                 |
| 47594 | Retail sale of wood, cork goods and wickerwork goods  |
| 47595 | Retail sale of household appliances   |
| 47596 | Retail sale of musical instruments and scores   |
| 47597 | Retail sale of security systems   |
| 47598 | Retail sale of household articles and equipment n.e.c.  |
|       | <b>Retail sale of cultural and recreation goods in specialized stores</b>   |
| 47611 | Retail sale of office supplies and equipment  |
| 47612 | Retail sale of books, newspapers and stationary   |
| 47620 | Retail sale of musical records, audio tapes, compact discs , cassettes, video tapes, VCDs and DVDs, blank tapes and discs |
| 47631 | Retail sale of sports goods and equipments  |
| 47632 | Retail sale of fishing equipment  |
| 47633 | Retail sale of camping goods  |
| 47634 | Retail sale of boats and equipments   |
| 47635 | Retail sale of bicycles and related parts and accessories   |
| 47640 | Retail sale of games and toys, made of all materials  |

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|          | <b>Retail sale of other goods in specialized stores</b>                             |
| 47711    | Retail sale of articles of clothing, articles of fur and clothing accessories       |
| 47712    | Retail sale of footwear   |
| 47713    | Retail sale of leather goods, accessories of leather and leather substitutes        |
| 47721    | Stores specialized in retail sale of pharmaceuticals, medical and orthopaedic goods |
| 47722    | Stores specialized in retail sale of perfumery, cosmetic and toilet articles        |
| 47731    | Retail sale of photographic and precision equipment                                 |
| 47732    | Retail sale of watches and clocks   |
| 47733    | Retail sale of jewellery  |
| 47734    | Retail sale of flowers, plants, seeds, fertilizers                                  |
| 47735    | Retail sale of souvenirs, craftwork and religious articles                          |
| 47736    | Retail sale of household fuel oil, cooking gas, coal and fuel wood                  |
| 47737    | Retail sale of spectacles and other optical goods                                   |
| 47738    | Retail sale of aquarium fishes, pet animals and pet food                            |
| 47739    | Other retail sale of new goods in specialized stores n.e.c.                         |
| 47741    | Retail sale of second-hand books  |
| 47742    | Retail sale of second-hand electrical and electronic goods                          |
| 47743    | Retail sale of antiques   |
| 47744    | Activities of auctioning houses (retail)  |
| 47749    | Retail sale of second-hand goods n.e.c.   |
|          | <b>Retail sale via stalls and markets</b>   |
| 47810    | Retail sale of food, beverages and tobacco products via stalls or markets           |
| 47820    | Retail sale of textiles, clothing and footwear via stalls or markets                |
| 47891    | Retail sale of carpets and rugs via stalls or markets                               |
| 47892    | Retail sale of books via stalls or markets  |
| 47893    | Retail sale of games and toys via stalls or markets                                 |
| 47894    | Retail sale of household appliances and consumer electronics via stall or markets   |
| 47895    | Retail sale of music and video recordings via stall or markets                      |
|          | <b>Retail sale not in stores, stalls or markets</b>                                 |
| 47911    | Retail sale of any kind of product by mail order                                    |
| 47912    | Retail sale of any kind of product over the Internet                                |
| 47913    | Direct sale via television, radio and telephone                                     |
| 47914    | Internet retail auctions  |
| 47991    | Retail sale of any kind of product by direct sales or door-to-door sales persons    |
| 47992    | Retail sale of any kind of product through vending machines                         |
| 47999    | Other retail sale not in stores, stalls or markets n.e.c.                           |
| <b>H</b> | <b>TRANSPORTATION AND STORAGE</b>   |
|          | <b>LAND TRANSPORT AND TRANSPORT VIA PIPELINES</b>                                   |
|          | <b>Transport via railways</b>   |
| 49110    | Passenger transport by inter-urban railways   |
| 49120    | Freight transport by inter-urban, suburban and urban railways                       |
|          | <b>Other land transport</b>   |
| 49211    | City bus services   |
| 49212    | Urban and suburban railway passenger transport service                              |
| 49221    | Express bus services  |
| 49222    | Employees bus services  |
| 49223    | School bus services   |
| 49224    | Taxi operation and limousine services   |
| 49225    | Rental of cars with driver  |
| 49229    | Other passenger land transport n.e.c.   |
| 49230    | Freight transport by road   |

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| 49300    | Transport via pipeline   |
|          | <b>WATER TRANSPORT</b>   |
|          | <b>Sea and coastal water transport</b>   |
| 50111    | Operation of excursion, cruise or sightseeing boats  |
| 50112    | Operation of ferries, water taxis  |
| 50113    | Rental of pleasure boats with crew for sea and coastal water transport                       |
| 50121    | Transport of freight overseas and coastal waters, whether scheduled or not                   |
| 50122    | Transport by towing or pushing of barges, oil rigs   |
|          | <b>Inland water transport</b>  |
| 50211    | Transport of passenger via rivers, canals, lakes and other inland waterways                  |
| 50212    | Rental of pleasure boats with crew for inland water transport                                |
| 50220    | Transport of freight via rivers, canals, lakes and other inland waterways                    |
|          | <b>AIR TRANSPORT</b>   |
|          | <b>Passenger air transport</b>   |
| 51101    | Transport of passengers by air over regular routes and on regular schedules                  |
| 51102    | Non-scheduled transport of passenger by air  |
| 51103    | Renting of air-transport equipment with operator for the purpose of passenger transportation |
|          | <b>Freight air transport</b>   |
| 51201    | Transport freight by air over regular routes and on regular schedules                        |
| 51202    | Non-scheduled transport of freight by air  |
| 51203    | Renting of air-transport equipment with operator for the purpose of freight transportation   |
|          | <b>WAREHOUSING AND SUPPORT ACTIVITIES FOR TRANSPORTATION</b>                                 |
|          | <b>Warehousing and storage</b>   |
| 52100    | Warehousing and storage services   |
|          | <b>Support activities for transportation</b>   |
| 52211    | Operation of terminal facilities   |
| 52212    | Towing and road side assistance  |
| 52213    | Operation of parking facilities for motor vehicles (parking lots)                            |
| 52214    | Highway, bridge and tunnel operation services  |
| 52219    | Other service activities incidental to land transportation n.e.c.                            |
| 52221    | Port, harbours and piers operation services  |
| 52222    | Vessel salvage and refloating services   |
| 52229    | Other service activities incidental to water transportation n.e.c.                           |
| 52231    | Operation of terminal facilities   |
| 52232    | Airport and air-traffic-control activities   |
| 52233    | Ground service activities on airfields   |
| 52234    | Fire fighting and fire-prevention services at airports                                       |
| 52239    | Other service activities incidental to air transportation n.e.c.                             |
| 52241    | Stevedoring services   |
| 52249    | Other cargo handling activities n.e.c.   |
| 52291    | Forwarding of freight  |
| 52292    | Brokerage for ship and aircraft space  |
| 52299    | Other transportation support activities n.e.c.   |
|          | <b>POSTAL AND COURIER ACTIVITIES</b>   |
| 53100    | National postal services   |
| 53200    | Courier activities other than national post activities                                       |
| <b>I</b> | <b>ACCOMODATION AND FOOD SERVICE ACTIVITIES</b>  |
|          | <b>ACCOMMODATION</b>   |
|          | <b>Short term accommodation activities</b>   |
| 55101    | Hotels and resort hotels   |
| 55102    | Motels   |

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| 55103    | Apartment hotels  |
| 55104    | Chalets   |
| 55105    | Rest house/guest house  |
| 55106    | Bed and breakfast units   |
| 55107    | Hostels   |
| 55108    | Home stay   |
| 55109    | Other short term accommodation activities n.e.c.  |
| 55200    | <b>Camping grounds, recreational vehicle parks and trailer parks</b>  |
| 55900    | <b>Other accommodation</b>  |
|          | <b>FOOD AND BEVERAGE SERVICE ACTIVITIES</b>   |
|          | <b>Restaurants and mobile food service activities</b>   |
| 56101    | Restaurants and restaurant cum night clubs  |
| 56102    | Cafeterias/canteens   |
| 56103    | Fast-food restaurants   |
| 56104    | Ice cream truck vendors and parlours  |
| 56105    | Mobile food carts   |
| 56106    | Food stalls/hawkers   |
| 56107    | Food or beverage, food and beverage preparation in market stalls/hawkers  |
|          | <b>Event catering and other food service activities</b>   |
| 56210    | Event/food caterers   |
| 56290    | Other food service activities   |
|          | <b>Beverage serving activities</b>  |
| 56301    | Pubs, bars, discotheques, coffee houses, cocktail lounges and karaoke   |
| 56302    | Coffee shops  |
| 56303    | Drink stalls/hawkers  |
| 56304    | Mobile beverage   |
| 56309    | Others drinking places n.e.c.   |
| <b>J</b> | <b>INFORMATION AND COMMUNICATION</b>  |
|          | <b>PUBLISHING ACTIVITIES</b>  |
|          | <b>Publishing of books, periodicals and other publishing activities</b>   |
| 58110    | Publishing of books, brochures and other publications   |
| 58120    | Publishing of mailing lists, telephone book, other directories  |
| 58130    | Publishing of newspapers, journals, magazines and periodicals in print or electronic form   |
| 58190    | Publishing of catalogues, photos, engraving and postcards, greeting cards, forms, posters, reproduction of works of art, advertising material and other printed matter n.e.c. |
|          | <b>Software publishing</b>  |
| 58201    | Business and other applications   |
| 58202    | Computer games for all platforms  |
| 58203    | Operating systems   |
|          | <b>MOTION PICTURE, VIDEO AND TELEVISION PROGRAMME PRODUCTION, SOUND RECORDING AND MUSIC PUBLISHING ACTIVITIES</b>   |
|          | <b>Motion picture, video and television programme activities</b>  |
| 59110    | Motion picture, video and television programme production activities  |
| 59120    | Motion picture, video and television programme post-production activities   |
| 59130    | Motion picture, video and television programme distribution activities  |
| 59140    | Motion picture projection activities  |
| 59200    | <b>Sound recording and music publishing activities</b>  |
|          | <b>PROGRAMMING AND BROADCASTING ACTIVITIES</b>  |
| 60100    | Radio broadcasting  |
| 60200    | Television programming and broadcasting activities  |
|          | <b>TELECOMMUNICATIONS</b>   |
|          | <b>Wired telecommunications activities</b>  |

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| 61101    | Wired telecommunications services  |
| 61102    | Internet access providers by the operator of the wired infrastructure  |
|          | <b>Wireless telecommunications activities</b>  |
| 61201    | Wireless telecommunications services   |
| 61202    | Internet access providers by the operator of the wireless infrastructure   |
|          | <b>Satellite telecommunications activities</b>   |
| 61300    | Satellite telecommunications services  |
|          | <b>Other telecommunications activities</b>   |
| 61901    | Provision of Internet access over networks between the client and the ISP not owned or controlled by the ISP             |
| 61902    | Provision of telecommunications services over existing telecom connection  |
| 61903    | Telecommunications resellers   |
| 61904    | Provision of telecommunications services over existing telecom connections VOIP (Voice Over Internet Protocol) provision |
| 61905    | Provision of specialized telecommunications applications   |
| 61909    | Other telecommunications activities n.e.c.   |
|          | <b>COMPUTER PROGRAMMING, CONSULTANCY AND RELATED ACTIVITIES</b>  |
| 62010    | Computer programming activities  |
| 62021    | Computer consultancy   |
| 62022    | Computer facilities management activities  |
| 62091    | Information Communication Technology (ICT) system security   |
| 62099    | Other information technology service activities n.e.c.   |
|          | <b>INFORMATION SERVICE ACTIVITIES</b>  |
|          | <b>Data processing, hosting and related activities; web portals</b>  |
| 63111    | Activities of providing infrastructure for hosting, data processing services and related activities                      |
| 63112    | Data processing activities   |
| 63120    | Web portals  |
|          | <b>Other information service activities</b>  |
| 63910    | News syndicate and news agency activities  |
| 63990    | Other information service activities n.e.c.  |
| <b>K</b> | <b>FINANCIAL AND INSURANCE /TAKAFUL ACTIVITIES</b>   |
|          | <b>FINANCIAL SERVICE ACTIVITIES, EXCEPT INSURANCE/TAKAFUL AND PENSION FUNDING</b>  |
|          | <b>Monetary intermediation</b>   |
| 64110    | Central banking  |
| 64191    | Commercial Banks   |
| 64192    | Islamic Banks  |
| 64193    | Offshore Banks   |
| 64194    | Investment Banks   |
| 64195    | Development financial institutions (with deposit taking functions)   |
| 64199    | Other monetary intermediation (with deposit taking functions) n.e.c.   |
| 64200    | <b>Activities of holding companies</b>   |
|          | <b>Trusts, funds and similar financial entities</b>  |
| 64301    | Venture capital companies  |
| 64302    | Unit trust fund excludes REITs   |
| 64303    | Property unit trust (REITs)  |
| 64304    | Other administration of trusts accounts  |
| 64309    | Trusts, funds and similar financial entities n.e.c.  |
|          | <b>Other financial service activities, except insurance/takaful and pension funding activities</b>                       |
| 64910    | Financial leasing activities   |
| 64921    | Development financial institutions (without deposit taking functions)  |
| 64922    | Credit card services   |

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| 64923 | Licensed money lending activities   |
| 64924 | Pawnshops and pawnbrokers includes Ar-Rahnu   |
| 64925 | Co-operative with credits functions   |
| 64929 | Other credit granting n.e.c.  |
| 64991 | Factoring companies   |
| 64992 | Representative office of foreign banks  |
| 64993 | Nominee companies   |
| 64999 | Other financial service activities, except insurance/takaful and pension funding n.e.c.                   |
|       | <b>INSURANCE/TAKAFUL, REINSURANCE/RETAKAFUL AND PENSION FUNDING, EXCEPT COMPULSORY SOCIAL SECURITY</b>    |
|       | <b>Insurance/Takaful</b>  |
| 65111 | Life insurance  |
| 65112 | Family takaful  |
| 65121 | General insurance   |
| 65122 | General takaful   |
| 65123 | Composite insurance   |
| 65124 | Offshore insurance  |
| 65125 | Offshore takaful  |
|       | <b>Reinsurance/Retakaful</b>  |
| 65201 | Life reinsurance  |
| 65202 | Family retakaful  |
| 65203 | General reinsurance   |
| 65204 | General retakaful   |
| 65205 | Composite retakaful   |
| 65206 | Offshore reinsurance  |
| 65207 | Offshore retakaful  |
|       | <b>Pension and provident funding</b>  |
| 65301 | Pension funding   |
| 65302 | Provident funding   |
|       | <b>ACTIVITIES AUXILIARY TO FINANCIAL SERVICE AND INSURANCE/TAKAFUL ACTIVITIES</b>                         |
|       | <b>Activities auxiliary to financial service activities, except insurance/takaful and pension funding</b> |
| 66111 | Stock exchanges   |
| 66112 | Exchanges for commodity contracts   |
| 66113 | Securities exchange   |
| 66114 | Exchanges for commodity futures contracts   |
| 66119 | Administration of financial markets n.e.c.  |
| 66121 | Stock, share and bond brokers   |
| 66122 | Commodity brokers and dealers   |
| 66123 | Gold bullion dealers  |
| 66124 | Foreign exchange broker and dealers (Bureaux de change)   |
| 66125 | Money-changing services   |
| 66129 | Other financial and commodity futures brokers and dealers   |
| 66191 | Investment advisory services  |
| 66192 | Financial consultancy services  |
| 66199 | Activities auxiliary to finance n.e.c.  |
|       | <b>Activities auxiliary to insurance/takaful and pension funding</b>                                      |
| 66211 | Insurance adjusting service   |
| 66212 | Takaful adjusting service   |
| 66221 | Insurance agents  |
| 66222 | Takaful agents  |

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| 66223    | Insurance brokers  |
| 66224    | Takaful brokers  |
| 66290    | Other activities auxiliary to insurance, takaful and pension funding                                   |
|          | <b>Fund management activities</b>  |
| 66301    | Management of pension funds  |
| 66302    | Assets/portfolio management  |
| 66303    | Unit trust management companies  |
| <b>L</b> | <b>REAL ESTATE ACTIVITIES</b>  |
|          | <b>Real estate activities with own or leased property</b>  |
| 68101    | Buying, selling, renting and operating of self-owned or leased real estate – residential buildings     |
| 68102    | Buying, selling, renting and operating of self-owned or leased real estate – non-residential buildings |
| 68103    | Buying, selling, renting and operating of self-owned or leased real estate – land                      |
| 68104    | Development of building projects for own operation, i.e. for renting of space in these buildings       |
| 68109    | Real estate activities with own or leased property n.e.c.  |
|          | <b>Real estate activities on a fee or contract basis</b>   |
| 68201    | Activities of real estate agents and brokers for buying, selling and renting of real estate            |
| 68202    | Management of real estate on a fee or contract basis   |
| 68203    | Appraisal services for real estate   |
| 68209    | Real estate activities on a fee or contract basis n.e.c.   |
| <b>M</b> | <b>PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES</b>   |
| 69100    | <b>Legal activities</b>  |
| 69200    | <b>Accounting, bookkeeping and auditing activities; tax consultancy</b>                                |
|          | <b>ACTIVITIES OF HEAD OFFICES, MANAGEMENT CONSULTANCY ACTIVITIES</b>                                   |
| 70100    | <b>Activities of head offices</b>  |
|          | <b>Management consultancy activities</b>   |
| 70201    | Business management consultancy services   |
| 70202    | Human resource consultancy services  |
| 70203    | Consultancy services in public relation and communications   |
| 70209    | Other management consultancy activities n.e.c.   |
|          | <b>ARCHITECTURAL AND ENGINEERING ACTIVITIES, TECHNICAL TESTING AND ANALYSIS</b>                        |
|          | <b>Architectural and engineering activities and related technical consultancy</b>                      |
| 71101    | Architectural services   |
| 71102    | Engineering services   |
| 71103    | Land surveying services  |
| 71109    | Other architectural and engineering activities and related technical consultancy n.e.c.                |
| 71200    | <b>Technical testing and analysis</b>  |
|          | <b>SCIENTIFIC RESEARCH AND DEVELOPMENT</b>   |
|          | <b>Research and experimental development on natural sciences and engineering</b>                       |
| 72101    | Research and development on natural sciences   |
| 72102    | Research and development on engineering and technology   |
| 72103    | Research and development on medical sciences   |
| 72104    | Research and development on biotechnology  |
| 72105    | Research and development on agricultural sciences  |
| 72106    | Research and development on Information Communication Technology (ICT)                                 |
| 72109    | Research and development on other natural science and engineering n.e.c.                               |
|          | <b>Research and experimental development on social sciences and humanities</b>                         |
| 72201    | Research and development on social sciences  |
| 72202    | Research and development on humanities   |
| 72209    | Research and development of other social sciences and humanities n.e.c.                                |

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|          | <b>ADVERTISING AND MARKET RESEARCH</b>   |
| 73100    | Advertising  |
| 73200    | Market research and public opinion polling   |
|          | <b>OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES</b>   |
|          | <b>Specialized design activities</b>   |
| 74101    | Activities of interior decorators  |
| 74102    | Services of graphic designers  |
| 74103    | Fashion design services  |
| 74109    | Specialized design activities n.e.c.   |
| 74200    | <b>Photographic activities</b>   |
|          | <b>Other professional, scientific and technical activities n.e.c.</b>  |
| 74901    | Translation and interpretation activities  |
| 74902    | Business brokerage activities  |
| 74903    | Security consulting  |
| 74904    | Activities of quantity surveyors   |
| 74905    | Activities of consultants other than architecture, engineering and management consultants  |
| 74909    | Any other professional, scientific and technical activities n.e.c.   |
| 75000    | <b>VETERINARY ACTIVITIES</b>   |
| <b>N</b> | <b>ADMINISTRATIVE AND SUPPORT SERVICE ACTIVITIES</b>   |
|          | <b>RENTAL AND LEASING ACTIVITIES</b>   |
|          | <b>Rental and leasing of motor vehicles</b>  |
| 77101    | Renting and operational leasing of passenger cars (without driver)   |
| 77102    | Renting and operational leasing of trucks, utility trailers and recreational vehicles  |
|          | <b>Rental and leasing of personal and household goods</b>  |
| 77211    | Renting and leasing of pleasure boats, canoes, sailboats   |
| 77212    | Renting and leasing of bicycles  |
| 77213    | Renting and leasing of beach chairs and umbrellas  |
| 77219    | Renting and leasing of other sports equipment n.e.c.   |
| 77220    | Renting of video tapes, records, CDs, DVDs   |
| 77291    | Renting and leasing of textiles, wearing apparel and footwear  |
| 77292    | Renting and leasing of furniture, pottery and glass, kitchen and tableware, electrical appliances and house wares                          |
| 77293    | Renting and leasing of jewellery, musical instruments, scenery and costumes  |
| 77294    | Renting and leasing of books, journals and magazines   |
| 77295    | Renting and leasing of machinery and equipment used by amateurs or as a hobby  |
| 77296    | Renting of flowers and plants  |
| 77297    | Renting and leasing of electronic equipment for household use  |
| 77299    | Renting and leasing of other personal and household goods n.e.c.   |
|          | <b>Rental and leasing of other machinery, equipment and tangible goods</b>   |
| 77301    | Renting and operational leasing, without operator, of other machinery and equipment that are generally used as capital goods by industries |
| 77302    | Renting and operational leasing of land-transport equipment (other than motor vehicles) without drivers                                    |
| 77303    | Renting and operational leasing of water-transport equipment without operator  |
| 77304    | Renting and operational leasing of air transport equipment without operator  |
| 77305    | Renting and operational leasing of agricultural and forestry machinery and equipment without operator                                      |
| 77306    | Renting and operational leasing of construction and civil-engineering machinery and equipment without operator                             |
| 77307    | Rental and operational leasing of office machinery and equipment without operator  |
| 77309    | Renting and leasing of other machinery, equipment and tangible goods n.e.c.  |
| 77400    | <b>Leasing of intellectual property and similar products, except copyrighted works</b>   |

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|          | <b>EMPLOYMENT ACTIVITIES</b>   |
| 78100    | <b>Activities of employment placement agencies</b>   |
| 78200    | <b>Temporary employment agency activities</b>  |
|          | <b>Other human resources provision</b>   |
| 78300    | Provision of human resources for client businesses   |
|          | <b>TRAVEL AGENCY, TOUR OPERATOR, RESERVATION SERVICE AND RELATED ACTIVITIES</b>                    |
| 79110    | Travel agency activities   |
| 79120    | Tour operator activities   |
| 79900    | Other reservation service and related activities   |
|          | <b>SECURITY AND INVESTIGATION ACTIVITIES</b>   |
| 80100    | Private security activities  |
| 80200    | Security systems service activities  |
| 80300    | Investigation and detective activities   |
|          | <b>SERVICES TO BUILDING AND LANDSCAPE ACTIVITIES</b>   |
| 81100    | <b>Combined facilities support activities</b>  |
|          | <b>Cleaning activities</b>   |
| 81210    | General cleaning of buildings  |
| 81291    | Cleaning of buildings of all types   |
| 81292    | Swimming pool cleaning and maintenance services  |
| 81293    | Cleaning of industrial machinery   |
| 81294    | Cleaning of trains, buses, planes  |
| 81295    | Cleaning of pest control services not in connection with agriculture                               |
| 81296    | Disinfecting and exterminating activities  |
| 81297    | Cleaning of sea tankers  |
| 81299    | Other building and industrial cleaning activities, n.e.c.  |
| 81300    | <b>Landscape care and maintenance service activities</b>   |
|          | <b>OFFICE ADMINISTRATIVE, OFFICE SUPPORT AND OTHER BUSINESS SUPPORT ACTIVITIES</b>                 |
|          | <b>Office administrative and support activities</b>  |
| 82110    | Combined office administrative service activities  |
| 82191    | Document preparation, editing and/or proofreading  |
| 82192    | Typing, word processing or desktop publishing  |
| 82193    | Secretarial support services   |
| 82194    | Transcription of documents and other secretarial services  |
| 82195    | Provision of mailbox rental and other postal and mailing services                                  |
| 82196    | Photocopying, duplicating, blueprinting  |
| 82199    | Photocopying, document preparation and other specialized office support activities n.e.c.          |
| 82200    | <b>Activities of call centres</b>  |
|          | <b>Organization of conventions and trade shows</b>   |
| 82301    | Organization, promotions and/or management of event  |
| 82302    | Meeting, incentive, convention, exhibition (MICE)  |
|          | <b>Business support service activities n.e.c.</b>  |
| 82910    | Activities of collection agencies and credit bureaus   |
| 82920    | Packaging activities on a fee or contract basis, whether or not these involve an automated process |
| 82990    | Other business support service activities n.e.c.   |
| <b>O</b> | <b>PUBLIC ADMINISTRATION AND DEFENCE, COMPULSORY SOCIAL ACTIVITIES</b>                             |
|          | <b>Administration of the State and the economic and social policy of the community</b>             |
| 84111    | General (overall) public administration activities   |
| 84112    | Ancillary service activities for the government as a whole   |

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| 84121    | Administrative educational services   |
| 84122    | Administrative health care services   |
| 84123    | Administrative housing and local government services                                  |
| 84124    | Administrative recreational, cultural, arts and sports services                       |
| 84125    | Administrative religious affairs services   |
| 84126    | Administrative welfare services   |
| 84129    | Other community and social affairs services   |
| 84131    | Domestic and international trade affairs  |
| 84132    | Agriculture and rural development affairs   |
| 84133    | Primary industries affairs  |
| 84134    | Public works affairs  |
| 84135    | Transport affairs   |
| 84136    | Energy, telecommunication and postal affairs  |
| 84137    | Tourism affairs   |
| 84138    | Human resource affairs  |
| 84139    | Other regulation of and contribution to more efficient operation of businesses n.e.c. |
|          | <b>Provision of services to the community as a whole</b>                              |
| 84210    | Foreign affairs   |
| 84220    | Military and civil defence services   |
| 84231    | Police service  |
| 84232    | Prison service  |
| 84233    | Immigration service   |
| 84234    | National registration service   |
| 84235    | Judiciary and legal service   |
| 84236    | Firefighting and fire prevention  |
| 84239    | Other public order and safety affairs related services                                |
| 84300    | <b>Compulsory social security activities e.g. SOCSO</b>                               |
| <b>P</b> | <b>EDUCATION</b>  |
|          | <b>Pre-primary and primary education</b>  |
| 85101    | Pre-primary education (Public)  |
| 85102    | Pre-primary education (Private)   |
| 85103    | Primary education (Public)  |
| 85104    | Primary education (Private)   |
|          | <b>Secondary education</b>  |
| 85211    | General school secondary education (Public)   |
| 85212    | General school secondary education (Private)  |
| 85221    | Technical and vocational education below the level of higher education (Public)       |
| 85222    | Technical and vocational education below the level of higher education (Private)      |
|          | <b>Higher education</b>   |
| 85301    | College and university education (Public)   |
| 85302    | College and university education (Private)  |
|          | <b>Other education</b>  |
| 85411    | Sports instruction  |
| 85412    | Martial arts instruction  |
| 85419    | Any other sports and recreation education n.e.c                                       |
| 85421    | Music and dancing school  |
| 85429    | Any other cultural education n.e.c.   |
| 85491    | Tuition centre  |
| 85492    | Driving school  |
| 85493    | Religious instruction   |
| 85494    | Computer training   |

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| 85499    | Others education n.e.c   |
|          | <b>Education support services</b>  |
| 85500    | Educational support services for provision of non-instructional services                     |
| <b>Q</b> | <b>HUMAN HEALTH AND SOCIAL WORK ACTIVITIES</b>   |
|          | <b>HUMAN HEALTH ACTIVITIES</b>   |
|          | <b>Hospital activities</b>   |
| 86101    | Hospital activities  |
| 86102    | Maternity home services (outside hospital)   |
|          | <b>Medical and dental practice activities</b>  |
| 86201    | General medical services   |
| 86202    | Specialized medical services   |
| 86203    | Dental services  |
|          | <b>Other human health activities</b>   |
| 86901    | Dialysis Centres   |
| 86902    | Medical laboratories   |
| 86903    | Physiotherapy and occupational therapy service   |
| 86904    | Acupuncture services   |
| 86905    | Herbalist and homeopathy services  |
| 86906    | Ambulance services   |
| 86909    | Other human health services n.e.c.   |
|          | <b>RESIDENTIAL CARE ACTIVITIES</b>   |
|          | <b>Residential nursing care facilities</b>   |
| 87101    | Homes for the elderly with nursing care  |
| 87102    | Nursing homes  |
| 87103    | Palliative or hospices   |
|          | <b>Residential care activities for mental retardation, mental health and substance abuse</b> |
| 87201    | Drug rehabilitation centres  |
| 87209    | Other residential care activities for mental retardation n.e.c.                              |
| 87300    | <b>Residential care activities for the elderly and disabled</b>                              |
|          | <b>Other residential care activities</b>   |
| 87901    | Orphanages   |
| 87902    | Welfare homes services   |
| 87909    | Other residential care activities n.e.c.   |
|          | <b>SOCIAL WORK ACTIVITIES WITHOUT ACCOMODATION</b>   |
|          | <b>Social work activities without accommodation for the elderly and disabled</b>             |
| 88101    | Day-care activities for the elderly or for handicapped adults                                |
| 88109    | Others social work activities without accommodation for the elderly and disabled             |
|          | <b>Other social work activities without accommodation n.e.c.</b>                             |
| 88901    | Counselling service  |
| 88902    | Child day-care activities  |
| 88909    | Other social work activities without accommodation n.e.c.                                    |
| <b>R</b> | <b>ARTS, ENTERTAINMENT AND RECREATION</b>  |
|          | <b>CREATIVE, ARTS AND ENTERTAINMENT ACTIVITIES</b>   |
| 90001    | Theatrical producer, singer group band and orchestra entertainment services                  |
| 90002    | Operation of concert and theatre halls and other arts facilities                             |
| 90003    | Activities of sculptors, painters, cartoonists, engravers, etchers                           |
| 90004    | Activities of individual writers, for all subjects   |
| 90005    | Activities of independent journalists  |
| 90006    | Restoring of works of art such as painting   |
| 90007    | Activities of producers or entrepreneurs of arts live events, with or without facilities     |
| 90009    | Creative, arts and entertainment activities n.e.c.   |

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|          | <b>LIBRARIES, ARCHIVES, MUSEUMS AND OTHER CULTURAL ACTIVITIES</b>  |
| 91011    | Documentation and information activities of libraries of all kinds   |
| 91012    | Stock photo libraries and services   |
| 91021    | Operation of museums of all kinds  |
| 91022    | Operation of historical sites and buildings  |
| 91031    | Operation of botanical and zoological gardens  |
| 91032    | Operation of nature reserves, including wildlife preservation  |
| 92000    | <b>GAMBLING AND BETTING ACTIVITIES</b>   |
|          | <b>SPORTS ACTIVITIES AND AMUSEMENT AND RECREATION ACTIVITIES</b>   |
|          | <b>Sports activities</b>   |
| 93111    | Football, hockey, cricket, baseball, badminton, futsal, paintball  |
| 93112    | Racetracks for auto  |
| 93113    | Equestrian clubs   |
| 93114    | Swimming pools and stadiums, ice-skating arenas  |
| 93115    | Track and field stadium  |
| 93116    | Golf courses   |
| 93117    | Bowling centre   |
| 93118    | Fitness centres  |
| 93119    | Organization and operation of outdoor or indoor sports events for professionals or amateurs by organizations with own facilities |
| 93120    | The operation of sports clubs such as football club, bowling club, swimming club   |
| 93191    | Activities of producers or promoters of sports events, with or without facilities  |
| 93192    | Activities of sports leagues and regulating bodies   |
| 93193    | Activities of related to promotion of sporting events  |
| 93199    | Other sports activities n.e.c.   |
|          | <b>Other amusement and recreation activities</b>   |
| 93210    | Activities of amusement parks and theme parks  |
| 93291    | Activities of recreation parks and beaches   |
| 93292    | Operation of recreational transport facilities   |
| 93293    | Renting of leisure and pleasure equipment as an integral part of recreational facilities   |
| 93294    | Operation of fairs and shows of a recreational nature  |
| 93295    | Operation of discotheques and dance floors   |
| 93296    | Activities of producers or entrepreneurs of live events other than arts or sports events, with or without facilities             |
| 93297    | Cyber Café/Internet Centre   |
| 93299    | Any other amusement and recreation activities n.e.c.   |
| <b>S</b> | <b>OTHER SERVICE ACTIVITIES</b>  |
|          | <b>ACTIVITIES OF MEMBERSHIP ORGANIZATIONS</b>  |
|          | <b>Activities of business, employers and professional membership organizations</b>   |
| 94110    | Activities of business and employers membership organizations  |
| 94120    | Activities of professional membership organizations  |
| 94200    | <b>Activities of trade unions</b>  |
|          | <b>Activities of other membership organizations</b>  |
| 94910    | Activities of religious organizations  |
| 94920    | Activities of political organizations  |
| 94990    | Activities of other membership organizations n.e.c.  |
|          | <b>REPAIR OF COMPUTERS AND PERSONAL AND HOUSEHOLD GOODS</b>  |
|          | <b>Repair of computers and communication equipment</b>   |
| 95111    | Repair of electronic equipment   |
| 95112    | Repair and maintenance of computer terminals   |
| 95113    | Repair and maintenance of hand-held computers (PDA's)  |
| 95121    | Repair and maintenance of cordless telephones  |

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| 95122    | Repair and maintenance of cellular phones   |
| 95123    | Repair and maintenance of carrier equipment modems  |
| 95124    | Repair and maintenance of fax machines  |
| 95125    | Repair and maintenance of communications transmission equipment   |
| 95126    | Repair and maintenance of two-way radios  |
| 95127    | Repair and maintenance of commercial TV and video cameras   |
|          | <b>Repair of personal and household goods</b>   |
| 95211    | Repair and maintenance of television, radio receivers   |
| 95212    | Repair and maintenance of VCR/DVD/VCD   |
| 95213    | Repair and maintenance of CD players  |
| 95214    | Repair and maintenance of household-type video cameras  |
| 95221    | Repair and servicing of household appliances  |
| 95222    | Repair and servicing of home and garden equipment   |
| 95230    | Repair of footwear and leather goods  |
| 95240    | Repair of furniture and home furnishings  |
| 95291    | Repair of bicycles  |
| 95292    | Repair and alteration of clothing   |
| 95293    | Repair and alteration of jewellery  |
| 95294    | Repair of watches, clocks and their parts   |
| 95295    | Repair of sporting goods  |
| 95296    | Repair of musical instruments   |
| 95299    | Repair of other personal and household goods n.e.c.   |
|          | <b>OTHER PERSONAL SERVICE ACTIVITIES</b>  |
| 96011    | Laundering and dry-cleaning, pressing   |
| 96012    | Carpet and rug shampooing, and drapery and curtain cleaning, whether on clients' premises or not                                  |
| 96013    | Provision of linens, work uniforms and related items by laundries   |
| 96014    | Diaper supply services  |
| 96020    | Hairdressing and other beauty treatment   |
| 96031    | Preparing the dead for burial or cremation and embalming and morticians' services   |
| 96032    | Providing burial or cremation services  |
| 96033    | Rental of equipped space in funeral parlours  |
| 96034    | Rental or sale of graves  |
| 96035    | Maintenance of graves and mausoleums  |
| 96091    | Activities of sauna, steam baths, massage salons  |
| 96092    | Astrological and spiritualists' activities  |
| 96093    | Social activities such as escort services, dating services, services of marriage bureaux  |
| 96094    | Pet care services   |
| 96095    | Genealogical organizations  |
| 96096    | Shoe shiners, porters, valet car parkers  |
| 96097    | Concession operation of coin-operated personal service machines   |
| 96099    | Other service activities n.e.c.   |
| <b>T</b> | <b>ACTIVITIES OF HOUSEHOLDS AS EMPLOYERS; UNDIFFERENTIATED GOODS- AND SERVICES-PRODUCING ACTIVITIES OF HOUSEHOLDS FOR OWN USE</b> |
| 97000    | <b>Activities of households as employers of domestic personnel</b>  |
|          | <b>Undifferentiated goods-and services-producing activities of private households for own use</b>                                 |
| 98100    | Undifferentiated goods-producing activities of private households for own use   |
| 98200    | Undifferentiated service-producing activities of private households for own use   |
| <b>U</b> | <b>ACTIVITIES OF EXTRATERRITORIAL ORGANIZATIONS AND BODIES</b>  |
| 99000    | Activities of extraterritorial organization and bodies  |

**NOTE: n.e.c. - not elsewhere classified**

## APPENDIX H: DIRECTOR GENERAL'S PUBLIC RULINGS

| No.   | Subject of Public Ruling  | Issued/<br>Updated                                       | Compliance |    |
|---|---|--|------------|----|
|   |   |  | Yes        | No |
| 2/2010  | Allowable Pre-operational and Pre-commencement of Business Expenses<br><i>(with effect from Year of Assessment 2010, (prior to year of assessment 2010, refer to Public Ruling No. 2/2002))</i> | 03/06/2010   |            |    |
| 1/2010  | Withholding Tax on Income under Paragraph 4(f)  | 19/04/2010   |            |    |
| 3/2009  | Professional Indemnity Insurance<br><i>(prior to year of assessment 2008, refer to Public Ruling No. 5/2006)</i>  | 30/07/2009   |            |    |
| 2/2009  | Construction Contracts  | 22/05/2009   |            |    |
| 1/2009  | Property Development  | 22/05/2009   |            |    |
| 3/2008  | Entertainment Expense   | 22/10/2008   |            |    |
| 2/2008  | Reinvestment Allowance  | 03/04/2008   |            |    |
| 1/2008  | Special Allowances for Small Value Assets   | 27/03/2008   |            |    |
| 6/2006  | Tax Treatment of Legal and Professional Expenses  | 06/07/2006   |            |    |
| 5/2006  | Professional Indemnity Insurance<br><i>(refer to Public Ruling No. 3/2009 with effect from year of assessment 2008)</i>   | 31/05/2006   |            |    |
| 4/2006  | Valuation of Stock In Trade and Work In Progress Part I   | 31/05/2006   |            |    |
| 3/2006  | Property Development & Construction Contracts<br><i>(refer to Public Ruling No. 1/2009 &amp; 2/2009)</i>  | 13/03/2006   |            |    |
| 2/2006  | Tax Borne by Employers  | 17/01/2006   |            |    |
| 1/2006,<br>Addendum,<br>Second Addendum &<br>Third Addendum | Perquisites from Employment   | 17/01/2006,<br>30/08/2007,<br>25/02/2009 &<br>30/07/2009 |            |    |
| 6/2005 &<br>Addendum  | Trade Association   | 08/12/2005 &<br>01/07/2009                               |            |    |
| 5/2005  | Deduction for Loss of Cash and Treatment of Recoveries  | 14/11/2005   |            |    |
| 4/2005,<br>Addendum &<br>Second Addendum                    | Withholding Tax on Special Classes of Income  | 12/09/2005,<br>30/11/2007 &<br>04/01/2010                |            |    |
| 3/2005 &<br>Addendum  | Living Accommodation Benefit Provided for the Employee by the Employer  | 11/08/2005 &<br>05/02/2009                               |            |    |
| 2/2005,<br>Addendum &<br>Second Addendum                    | Computation of Income Tax Payable by a Resident Individual  | 06/06/2005,<br>06/07/2006 &<br>03/01/2008                |            |    |
| 1/2005  | Computation of Total Income for Individual  | 05/02/2005   |            |    |
| 5/2004 &<br>Addendum  | Double Deduction Incentive on Research Expenditure  | 30/12/2004 &<br>03/04/2008                               |            |    |
| 4/2004  | Employee Share Option Scheme Benefit  | 09/12/2004   |            |    |
| 3/2004 &<br>Addendum  | Entertainment Expense   | 08/11/2004 &<br>23/08/2007                               |            |    |

| No.   | Subject of Public Ruling  | Issued/ Updated   | Compliance |    |
|---|---|---|------------|----|
|   |   |   | Yes        | No |
| 2/2004, Addendum, Second Addendum, Third Addendum & Fourth Addendum | Benefits-In-Kind  | 08/11/2004, 20/05/2005, 17/01/2006, 17/04/2009 & 19/04/2010 |            |    |
| 1/2004  | Income from Letting of Real Property  | 30/06/2004  |            |    |
| 2/2003  | “Key-Man” Insurance   | 30/12/2003  |            |    |
| 1/2003 & Addendum   | Tax Treatment relating to Leave Passage   | 05/08/2003 & 23/08/2007                                     |            |    |
| 2/2002  | Allowable Pre-operational And Pre-commencement of Business Expenses For Companies ( <i>refer to Public Ruling No. 2/2010 with effect from Year of Assessment 2010</i> ) | 08/07/2002  |            |    |
| 1/2002  | Deduction for Bad & Doubtful Debts and Treatment of Recoveries  | 02/04/2002  |            |    |
| 7/2001  | Basis Period for Business & Non-Business Source (Companies)   | 30/04/2001  |            |    |
| 6/2001  | Basis Period for a Business Source (Individuals & Persons other than Companies/Co-operatives)   | 30/04/2001  |            |    |
| 5/2001  | Basis Period for a Business Source (Co-operatives)  | 30/04/2001  |            |    |
| 4/2001  | Basis Period for a Non-Business Source (Individuals & Persons other than Companies)   | 30/04/2001  |            |    |
| 3/2001 & Addendum   | Appeal against an Assessment  | 18/01/2001 & 18/05/2009                                     |            |    |
| 2/2001  | Computation of Initial & Annual Allowances in respect of Plant & Machinery  | 18/01/2001  |            |    |
| 1/2001  | Ownership of Plant and Machinery for the Purpose of Claiming Capital Allowances   | 18/01/2001  |            |    |
| 8/2000  | Wilful Evasion of Tax and Related Offences  | 30/12/2000  |            |    |
| 7/2000  | Providing Reasonable Facilities and Assistance  | 16/06/2000  |            |    |
| 6/2000 (Revised)  | Keeping Sufficient Records (Persons other than Companies or Individuals)  | 30/06/2001  |            |    |
| 6/2000  | Keeping Sufficient Records (Persons other than Companies or Individuals)  | 01/03/2000  |            |    |
| 5/2000 (Revised)  | Keeping Sufficient Records (Individuals & Partnerships)   | 30/06/2001  |            |    |
| 5/2000  | Keeping Sufficient Records (Individuals & Partnerships)   | 01/03/2000  |            |    |
| 4/2000 (Revised)  | Keeping Sufficient Records (Companies and Co-operatives)  | 30/06/2001  |            |    |
| 4/2000  | Keeping Sufficient Records (Companies and Co-operatives)  | 01/03/2000  |            |    |
| 3/2000  | Basis Period for a Business Source (Individuals & Persons other than Companies/Co-operatives)   | 01/03/2000  |            |    |
| 2/2000  | Basis Period for a Business Source (Companies & Co-operatives)  | 01/03/2000  |            |    |
| 1/2000  | Basis Period for a Non-Business Source  | 01/03/2000  |            |    |