



**RESIDENT WHO
CARRIES ON BUSINESS
GUIDE BOOK B 2015**

SELF ASSESSMENT SYSTEM

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 - Deleted
 - 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
 - HK-1.1 - Mining Allowances
 - HK-1.1A - Summary of Mining Allowances
 - HK-1.2 - Summary of Capital 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

7. The following are other appendices to enable the entry of required information in the Form B:

- Appendix C - Foreign Currency Exchange Rates (Yearly Average)
- Appendix D - Claim Codes
 1. Special Deductions
 2. Further Deductions
 3. Double Deductions
- Appendix E - List of countries and their respective code for the individual to fill in the code of the country where he is resident / a citizen
- Appendix F - List of countries with which Avoidance of Double Taxation Agreements have been signed
- Appendix G - List of codes for various types of businesses as a guide to filling in the code for the type of business carried on by the individual
- Appendix H - List of Director General's Public Rulings for guidance in computing the income as provided under the Income Tax Act (ITA) 1967

Reminder Before Filling Out The Form

Please take note of the following :

- (1) An individual who carries on a business is required to fill out the Form B.
- (2) Married individuals who elect for separate assessment are required to fill out separate tax forms (B/BE) ie. one for the husband and one for the wife.
- (3) In the case of a married individual who elects for joint assessment and has total income to be aggregated and assessed in the name of the spouse, both are still required to fill out separate tax forms (B/BE). The husband or wife whose income is to be assessed in the name of the spouse, does not have to fill in items B17 to B29 and Part F. The amount of instalment payments or tax deduction made in the name of the individual and the spouse have to be totalled and entered in item **B28** Form B or B18 BE of the spouse on whom the tax is to be raised.

Example :

The wife has a total income of RM60,000 and elects to be assessed in the name of her husband. Her Monthly Tax Deductions (MTD) amounted to RM3,000 for the year 2015. Part C of her Form B has to be filled in until item B16 only. MTD amounted to RM3,000 has to be transferred to item B28 Form B or B18 Form BE of the husband.

B16 TOTAL INCOME (SELF) (B14 + B15)

60,000	.00
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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

The Husband's Form BE

B6	TOTAL INCOME - SELF (B4 - B5)	76,463	.00
B7	TOTAL INCOME TRANSFERRED FROM HUSBAND / WIFE * FOR JOINT ASSESSMENT	60,000	.00
	* Type of income transferred from Husband / Wife 1 <small>1 = With business income 2 = Without business income</small>		
B8	AGGREGATE OF TOTAL INCOME (B6 + B7)	136,463	.00
B16	TAX PAYABLE (B14 - B15)	20,000	.00
	LESS :		
B18	Instalments/Monthly Tax Deductions Paid - SELF and HUSBAND / WIFE if joint assessment	13,000	.00
B19	Balance of Tax Payable (B16 - B18) / Tax Paid in Excess (B18 - B16)	7,000	.00
	▲ (Enter "X" if Tax Paid in Excess)		

Or The Husband's Form B

B16	TOTAL INCOME - SELF (B14 + B15)	76,463	.00
B17	TOTAL INCOME TRANSFERRED FROM HUSBAND / WIFE * FOR JOINT ASSESSMENT	60,000	.00
	* Type of income transferred from Husband / Wife 2 <small>1 = With business income 2 = Without business income</small>		
B18	AGGREGATE OF TOTAL INCOME (B16 + B17)	136,463	.00
B26	TAX PAYABLE (B24 - B25)	20,000	.00
	LESS :		
B28	Instalments/Monthly Tax Deductions Paid - SELF and HUSBAND / WIFE if joint assessment	13,000	.00
B29	Balance of Tax Payable (B26 - B28) / Tax Paid in Excess (B28 - B26)	7,000	.00
	▲ (Enter "X" if Tax Paid in Excess)		

The wife does not have to fill in items B17 to B29 and Part 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. Basic Information

Fill in relevant information only.

ii. Part A : Particulars of Individual

Fill in relevant information only.

iii. Part B : Statutory Income, Total Income, Tax Payable and Status of Tax

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 B16 only. Items B17 to B29 need not be filled.

iv. 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.

v. Part C : Particulars of Husband/Wife

Fill in relevant information only.

vi. Part D : Other Particulars

Fill in relevant information only.

vii. Part E : Income of Preceding Years Not Declared

Fill in relevant information only.

viii. Part F : 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.

ix. Part G : Particulars of Business Income

Fill in relevant information only.

x. Part H : Financial Particulars of Individual

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

xi. Part J : 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 SG or OG followed by the income tax number in the boxes provided.</p> <p><i>Example I:</i> For income tax no. SG 10234567080</p> <div style="border: 1px solid black; padding: 2px; width: fit-content; margin: 5px 0;">SG 10234567080</div> <p><i>Example II :</i> For income tax no. SG 10234567081</p> <div style="border: 1px solid black; padding: 2px; width: fit-content; margin: 5px 0;">SG 10234567081</div> <p><i>Example III :</i> For income tax no. OG 12345678090</p> <div style="border: 1px solid black; padding: 2px; width: fit-content; margin: 5px 0;">OG 00345678090</div>	-	-
3	Identification No.	Enter the identity card number or police number or army number whichever is relevant.	-	-
4	Current Passport No.	Passport number as per passport book.	-	-
5	Passport No. Registered with LHDNM	This refers to the last passport number filed with LHDNM prior to the current passport.	-	-

PART A :

PARTICULARS OF INDIVIDUAL

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.	-	-
A2	Sex	Enter "1" for male or "2" for female.	-	-

Item	Subject	Explanation	Working Sheet	Appendix
A3	Date of Birth	Enter the date of birth according to the sequence : day, month dan year	-	-
A4	Status as at 31-12-2015	Enter "1" for unmarried, "2" for married, "3" for a divorcee/ widow/widower or "4" for deceased.	-	-
A5	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.	-	-
A6	Record-Keeping	This refers to the keeping of sufficient records as required under the provision of ITA 1967. Enter '1' for full compliance or '2' for non-compliance.	-	-
A7	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 B17 to B29 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 B17 to B29 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 income / 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>Note: 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>	-	-

PART B : STATUTORY INCOME, TOTAL INCOME, TAX PAYABLE AND STATUS OF TAX				
Item	Subject	Explanation	Working Sheet	Appendix
B1	Statutory Income From Business	Transfer amount from item J5 Working Sheet HK-1 item L from Working Sheet HK-1D to this box. If there are more than one (1) business, enter the sum of statutory income in this box.	HK-1, HK-1D, HK-1.1 to HK-1.2A	Appendix A1
B2	Statutory Income From Partnership	Amount from item E/G/J Working Sheet HK-1B. If there are more than one (1) partnership businesses, enter the sum of statutory business income in this box.	HK-1B	-
B3	Aggregate statutory income from businesses	Sum of amounts from items B1 to B2.	-	-
B4	Business losses brought forward	Business / partnership losses not absorbed by income of the previous year of assessment. Amount from item B Working Sheet HK-1.3. If amount in B4 exceeds amount in B3, enter the amount as per item B3 in this box. Enter "0" in this box if there is no business loss brought forward.	HK-1.3	-
B5	Total	B3 minus B4	-	-
B6	Employment	Amount from item N4 Working Sheet HK-2.	HK-2	Appendix B1-B5
B7	Rents	These are rental received in respect of houses, shophouses, land, plant, machines, furniture and other similar assets. Amount from item D Working Sheet HK-4.	HK-4	-
B8	Interest	Income in respect of interest received by individuals resident in Malaysia from money deposited with the following institutions is tax exempt: (i) A bank or a finance company licensed or deemed to be licensed under the Banking and Financial Institutions Act 1989; (ii) A bank licensed under the Islamic Banking Act 1983; (iii) A development financial institutions prescribed under the Development Financial Institutions Act 2002; (iv) The Lembaga Tabung Haji established under the Tabung Haji Act 1995; (v) The Malaysia Building Society Berhad incorporated under the Companies Act 1965; (vi) The Borneo Housing Finance Berhad incorporated under the Companies Act 1965. Amount from item E Working Sheet HK-5.	HK-5	-

Item	Subject	Explanation	Working Sheet	Appendix														
	Discounts	These relate to earnings from discounting transactions such as dealings in treasury bills.	-	-														
	Royalties	<p>Royalties received in respect of the use of copyrights/patents are taxable if they exceed the following exemption limits:</p> <table border="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 (Paragraph 32 of Schedule 6)</td> <td>10,000</td> </tr> <tr> <td>(ii) Translation of books/literary works (Paragraph 32A of Schedule 6)</td> <td>12,000</td> </tr> <tr> <td>(iii) Publication of literary works/original paintings/musical compositions (Paragraph 32B of Schedule 6)</td> <td>20,000</td> </tr> </tbody> </table> <p><i>Example:</i></p> <table border="0"> <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> </table> <p>Enter RM4,000 in item F Working Sheet HK-5 Amount from item H Working Sheet HK-5.</p>	<u>Type of Royalty</u>	<u>Exemption (RM)</u>	(i) Publication of artistic works/recording discs/tapes (Paragraph 32 of Schedule 6)	10,000	(ii) Translation of books/literary works (Paragraph 32A of Schedule 6)	12,000	(iii) Publication of literary works/original paintings/musical compositions (Paragraph 32B of Schedule 6)	20,000	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>	HK-5	-
<u>Type of Royalty</u>	<u>Exemption (RM)</u>																	
(i) Publication of artistic works/recording discs/tapes (Paragraph 32 of Schedule 6)	10,000																	
(ii) Translation of books/literary works (Paragraph 32A of Schedule 6)	12,000																	
(iii) Publication of literary works/original paintings/musical compositions (Paragraph 32B of Schedule 6)	20,000																	
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>																	
	Pensions	<p>Pensions – Pensions derived from Malaysia and paid to a person on reaching the age of 55 years/compulsory age of retirement or if the retirement is due to ill-health, are 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.</p> <p>Amount of pension to be taxed is as per the annual pension statement.</p> <p><i>Example :</i></p> <table border="0"> <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>Total</td> <td><u>RM90,000</u></td> </tr> </table> <p>Amount of taxable pension</p> <table border="0"> <tr> <td></td> <td>RM35,000</td> </tr> </table>	Public service pension (approved fund)	RM35,000	Political pension	<u>RM55,000</u>	Total	<u>RM90,000</u>		RM35,000	-	-						
Public service pension (approved fund)	RM35,000																	
Political pension	<u>RM55,000</u>																	
Total	<u>RM90,000</u>																	
	RM35,000																	
	Annuities	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.																
	Other periodical payments	These refer to recurring payments received at fixed times.																
	Other gains or profits	Other income such as payments received for part-time/ occasional broadcasting, lecturing, writing and so forth.	HK-6	-														

Item	Subject	Explanation	Working Sheet	Appendix
	Additions pursuant to paragraph 43(1)(c)	<p>The following earnings/proceeds are deemed income and must be taken into account as aggregate income:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Earnings/proceeds in relation to expenditure on prospecting operations under Schedule 4 ITA 1967. <input type="checkbox"/> The earnings/proceeds can be taken into account in the tax computation if claims for such expenditure had previously been made. <input type="checkbox"/> Refer to paragraph 43(1)(c), paragraph 16 of Schedule 4 for computing the amount of income to be included as aggregate income. <input type="checkbox"/> Computations must be properly kept for examination. <input type="checkbox"/> Enter the amount computed in this box. 	-	-
B9	Aggregate Income	Sum of amounts from items B5 to B8.	-	-
B10	Current year business losses	<p>Current year losses from business / partnership can be deducted from the same year's aggregate income.</p> <p><i>Example</i> : Business losses of the year 2015 can be deducted from the aggregate income of the year 2015.</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-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 B10 is restricted to the amount in B9. If amount in B10 exceeds the amount in B9, enter the amount as per item B9 in this box.</p>	HK-1, HK-1D & HK-1.3	-
B11	Total	B9 minus B10	-	-
B12	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 B11.</p>	-	-
	Qualifying farm expenditure	Refer to the saving and transitional provision for Schedule 4A relating to the balance of capital expenditure not fully claimed.	-	-

Item	Subject	Explanation	Working Sheet	Appendix
B13	Approved Donations/ Gifts / Contributions			
	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. Subsection 44(6)	-	-
	Gift of money to approved institutions or organisations	Gift of money to institutions / organizations approved by the Director General of Inland Revenue. Subsection 44(6) and proviso	} Restricted to 7% of the aggregate income in item B9	
	Gift of money or cost of contribution in kind for any approved sports activity or sports body	Gift of money or cost of contribution in kind for any sports activity approved by the Minister or any sports body approved by the Commissioner of Sports appointed under the Sports Development Act 1997. Subsection 44(11b)		
	Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance	Gift of money or cost of contribution in kind for any project of national interest approved by the Minister. Subsection 44(11c)		
	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. Subsection 44(6A)		-
	Gift of money for the provision of library facilities or to libraries	Gift of money not exceeding RM20,000 for the provision of library facilities to public libraries or libraries of schools/ institutions of higher learning. Subsection 44(8)	-	-
	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. Subsection 44(9)	-	-
	Gift of money or medical equipment to any healthcare facility approved by the Ministry of Health	Gift of money or medical equipment not exceeding RM20,000 in value given by an individual to any healthcare facility approved by the Ministry of Health. Subseksyen 44(10)	-	-
	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. Subsection 44(11)	-	-

Item	Subject	Explanation	Working Sheet	Appendix
B14	Total	B11 minus B12 minus B31. Enter "0" if the result of the computation is negative.	-	-
B15	Taxable pioneer income	Pioneer status is a tax incentive as defined in section 5 to section 25 of the Promotion of Investments Act (PIA) 1986. When granted to an individual, his business income from participating in a promoted activity or producing a promoted product in relation to agriculture (agro-based) shall be fully/partially tax exempt. Refer to Working Sheet HK-1E for the amount to be entered in this item.	HK-1E	-
B16	Total Income (Self)	B14 plus B15	-	-
B17	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. This item and item B18 need not be filled if: 1. The individual is single/a divorcee/a widow/a widower 2. the spouse of the individual does not have any source of income or has income which is tax exempt 3. elect of separate assessment 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.		
B18	Aggregate of Total Income	B16 plus B17	-	-
B19	Total Relief	Amount from F19	-	-
B20	Chargeable Income	B16 minus B19 or B18 minus B19.	-	-
B20a	Special Relief RM2,000	A special deduction of RM2,000 is granted if the Aggregate Income (item B9) does not exceed RM96,000. Refer to Income Tax (Exemption) Order [P.U.(A) 40/2016]. Note : Leave the item blank if the Aggregate Income is exceeding RM96,000	-	-
B20b	Chargeable Income	B20 minus B20a. Enter "0" if value is negative.	-	-
B21	INCOME TAX COMPUTATION	Refer to the tax rate schedule provided.	-	-

Item	Subject	Explanation	Working Sheet	Appendix
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TAX SCHEDULE

CATEGORY	RANGE OF CHARGEABLE INCOME (a)	COMPUTATION RM (b)	RATE % (c)	TAX RM (d)
A	0 - 5,000	First 5,000	0	0
B	5,001 - 20,000	First 5,000 Next 15,000	1	0 150
C	20,001 - 35,000	First 20,000 Next 15,000	5	150 750
D	35,001 - 50,000	First 35,000 Next 15,000	10	900 1,500
E	50,001 - 70,000	First 50,000 Next 20,000	16	2,400 3,200
F	70,001 - 100,000	First 70,000 Next 30,000	21	5,600 6,300
G	100,001 - 250,000	First 100,000 Next 150,000	24	11,900 36,000
H	250,001 - 400,000	First 250,000 For every next ringgit	24.5	47,900 36,750
I	Exceeding 400,000	First 400,000 For every next ringgit	25	84,650

B21a Tax on the first

Income tax computation

Match the chargeable income from item B20 or B20b of the Form B with the range of chargeable income as provided in the tax schedule.

- -

Item	Subject	Explanation	Working Sheet	Appendix						
B21b	Tax on the balance	<p>Example I Chargeable income as per B20 or B20b : RM5,500 Use category B of the tax schedule to compute as follows:</p> <p>Tax on the first RM5,000 RM 0.00 Tax on the balance RM500 @ 1% RM 5.00 Total income tax RM 5.00</p> <p>Fill in items B21a and B21b of the Form B as shown below:</p>	-	-						
	Tax on the first	<table border="1"> <tr> <td>5,000</td> <td>.00</td> </tr> </table>	5,000	.00	<table border="1"> <tr> <td>0</td> <td>.00</td> </tr> </table>	0	.00			
5,000	.00									
0	.00									
	Tax on the balance	<table border="1"> <tr> <td>500</td> <td>.00</td> </tr> </table> At Rate (%) <table border="1"><tr><td>1</td></tr></table>	500	.00	1	<table border="1"> <tr> <td>5</td> <td>.00</td> </tr> </table>	5	.00		
500	.00									
1										
5	.00									
		<p>Example II: Chargeable income as per B20 or B20b : RM60,000 Use category F of the tax schedule to compute as follows:</p> <p>Tax on the first RM50,000 RM2,400.00 Tax on the balance RM10,000 @ 16% RM1,600.00 Total income tax RM4,000.00</p> <p>Enter in items B21a and B21b of the Form B as shown below:</p>								
	Tax on the first	<table border="1"> <tr> <td>50,000</td> <td>.00</td> </tr> </table>	50,000	.00	<table border="1"> <tr> <td>2,400</td> <td>.00</td> </tr> </table>	2,400	.00			
50,000	.00									
2,400	.00									
	Tax on the balance	<table border="1"> <tr> <td>10,000</td> <td>.00</td> </tr> </table> At Rate (%) <table border="1"><tr><td>1</td><td>6</td></tr></table>	10,000	.00	1	6	<table border="1"> <tr> <td>1,600</td> <td>.00</td> </tr> </table>	1,600	.00	
10,000	.00									
1	6									
1,600	.00									
B22	Total income tax	B21a plus B21b	-	-						
B23	Total Rebate									
	Tax rebate for self	A rebate of RM400 is granted to an individual whose chargeable income does not exceed RM35,000. Paragraph 6A(2)(a)	-	-						
	Tax rebate for husband/wife	A rebate of RM400 is granted to an individual whose chargeable income does not exceed RM35,000 and where he/she has been allowed a deduction of RM3,000 for the spouse. Paragraph 6A(2)(b) / 6A(2)(c)	-	-						
	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
B24	Total tax charged	B22 minus B23 Enter "0" if value is negative.	-	-
B25	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. Section 110 tax deduction (others) does NOT include withholding tax payments pursuant to Section 107A Please submit original relevant documents and Working Sheet HK-6 if you are entitled to a tax refund. Amount from item B Working Sheet HK-6	HK-6	-
	Section 132 tax relief	Relief from double taxation on foreign income brought into Malaysia. Refer to Appendix F (Guidebook B) for the list of countries which have Avoidance of Double Taxation Agreements (DTA) with Malaysia. Refer to Schedule 7 of ITA 1967 and Working Sheet HK-8 to compute the amount of credit.	HK-8	Appendix F
	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	-
B26	Tax Payable	B24 minus B25	-	-
B27	Tax Repayable	B25 minus B24 This item is applicable if the amount in B25 exceeds the amount in B24. Submit Working Sheet HK-6/HK-8/HK-9 together with the Form B.	HK-6 HK-8/HK-9	-
B28	Instalments/ Monthly Tax Deductions paid - SELF and Husband/ Wife if joint assessment	Use Working Sheet HK-10 for computation. This excludes payments made in respect of outstanding tax for previous years of assessment. Monthly Tax Deduction made in 2015 in respect of bonus or director's fee (including bonus's or director's fee for previous years of assessment paid in 2015) has to be included in this item. Transfer the amount from item E of Working Sheet HK-10 to this item For Joint Assessment - enter the total amount of instalment/ Schedular Tax Deductions paid by the husband/wife in this item.	HK-10	-

Item	Subject	Explanation	Working Sheet	Appendix
B19	Balance of tax payable	B16 minus B18 The balance of tax payable must be paid within the stipulated period. Payment can be made as follows: (a) Bank - Counters of CIMB Bank Berhad (CIMB), Public Bank Berhad (PBB), Malayan Banking Berhad (Maybank), Affin Bank Berhad (ABB), RHB Bank Berhad (RHB), Bank Simpanan Nasional (BSN) and Bank Rakyat by using the bank payment slip. - CIMB, PBB, Maybank, Hong Leong Bank RHB & Alliance Bank Malaysia Berhad internet banking and Maybank phone banking. - Auto Teller Machine (ATM) of PBB, Maybank & CIMB, PBB Cheque Deposit Machine and CIMB Cash Deposit Machine (b) LHDNM - ByrHASiL via FPX (Financial Process Exchange) at LHDNM Official Portal, http://www.hasil.gov.my - ByrHASiL via Visa Credit Card, Mastercard & American Express at https://byrhasil.hasil.gov.my/creditcard - Payment counters of LHDNM or by mail and use the Remittance Slip (CP501) provided with the form (c) Pos Malaysia Berhad - counter and Pos Online	-	-
	Tax paid in excess	B28 minus B26 Note: Enter "X" in the box provided if Tax Paid in Excess	-	-

DECLARATION

If the return form is not affirmed and duly signed, it shall be deemed incomplete and will not be processed. Notification of Incomplete Return Form will be issued to you for information. The use of signature stamp is not allowed. Penalty will be imposed in case of late resubmission of the return form to LHDNM.

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.	-	-
	As an executor of the deceased person's estate	Enter "3" if this return form is signed by an executor of the deceased person's estate. (This item is relevant if A4 = 4)	-	-

PART C :

PARTICULARS OF HUSBAND/WIFE

Item	Subject	Explanation	Working Sheet	Appendix
C1	Name of Husband/Wife	Name of the husband/wife as per identity card.	-	-
C2	Identification No.	Enter the identity card number / police number / army number of the husband/wife.	-	-

Item	Subject	Explanation	Working Sheet	Appendix
C3	Date of Birth.	Enter date of birth of the husband/wife according : day, month and year	-	-
C4	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 C1 to C4 by using attachment(s) and submit together with the Form B.

PART D :**OTHER PARTICULARS**

Item	Subject	Explanation	Working Sheet	Appendix
D1	Telephone No.	Telephone number of office/tax agent's firm/residence/handphone. Please ensure that the information is correct and accurate. This information will be used for LHDNM official purposes.	-	-
	Handphone No.	Please ensure that the information is correct and accurate. This information will be used for LHDNM official purposes. This information or e-Mail (D3) is required in the e-Filing.	-	-
D2	Address of Business Premise	Address where the main business is carried on.	-	-
D3	e-Mail	Please ensure that the information is correct and accurate. This information will be used for LHDNM official purposes. This information or handphone No. (D1) is required in the e-Filing.	-	-
D4	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.	-	-
D5	Bank Account No.*	Your account number at the bank concerned. <i>Example : E 1023456708</i>	-	-
D6	Employer's No.	Enter the employer's E file reference number.	-	-
D7	Any disposal of shares and/or real property?	Enter '1' for YES or '2' for NO	-	-
D8	Has the disposal been declared to LHDNM? if (D7=1)	Enter '1' for YES or '2' for NO	-	-

* Note: Enter the Name of the Bank and Bank Account No. for the purposes of electronic refund of income tax.

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

Item	Subject	Explanation	Working Sheet	Appendix
E1 - E2		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. <i>Example:</i> Payment of salary in arrears, dividends paid in the year 2014 but vouchers are received in the year 2015. 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. Use attachment(s) as per format E1 to E2 in case of insufficient writing space.	-	-

PART F:		DEDUCTIONS		
Item	Subject	Explanation	Working Sheet	Appendix
F1	Individual and dependent relatives	Relief of RM9,000 for an individual in respect of himself and his dependent relatives is granted automatically. Paragraph 46(1)(a)	-	-
F2	Medical treatment, special needs and carer expenses for parents	<p>Medical treatment, special needs and carer expenses incurred on parents is limited to RM5,000. Paragraph 46(1)(c)</p> <p>Medical expenses which qualify for deduction include:</p> <p>(i) medical care and treatment provided by a nursing home; and</p> <p>(ii) dental treatment limited to tooth extraction, filling, scaling and cleaning but excluding cosmetic dental treatment expenses such as teeth restoration and replacement involving crowning, root canal and dentures.</p> <p>Such claim must be evidenced by a medical practitioner registered with Malaysian Medical Council certifying that the medical condition of parents require medical treatment or special needs or carer. Parents shall be individuals resident in Malaysia. The medical treatment and care services are provided in Malaysia. In the case of carer, a written certification or receipt from, or work permit of, the carer.</p> <p>“carer” shall not include that individual, his wife or her husband or the child of the individual.</p>	-	-
F3	Basic supporting equipment	The purchase of any supporting equipment for use by a disabled individual, husband, wife, child or parent, may be claimed up to a maximum of RM6,000. Basic supporting equipment includes haemodialysis machine, wheel chair, artificial leg and hearing aids but exclude optical lenses and spectacles. Paragraph 46(1)(d)	-	-
F4	Disabled individual	An individual will be allowed an additional personal relief of RM6,000 if he is a disabled person. Paragraph 46(1)(e)	-	-
F5	Education fees (self)	<p>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:</p> <p>(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</p> <p>(ii) any course of study for a degree at Masters or Doctorate level.</p> <p>Paragraph 46(1)(f)</p>	-	-

Item	Subject	Explanation	Working Sheet	Appendix
F6	Medical expenses on serious diseases	Medical expenses on serious diseases includes the treatment of acquired immune deficiency syndrome (AIDS), Parkinson's disease, cancer, renal failure, leukaemia, and other similar diseases such as heart attack, pulmonary hypertension, chronic liver disease, fulminant viral hepatitis, head trauma with neurological deficit, brain tumour or vascular malformation, major burns, major organ transplant and major amputation of limbs. Amount expended on oneself, husband/wife or child is limited to a maximum of RM6,000. Paragraph 46(1)(g)	-	-
F7	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 (F6 and F7) is limited to a maximum of RM6,000. Paragraph 46(1)(h)	-	-
F8	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. Paragraph 46(1)(i)	-	-
F9	Purchase of Personal Computer For Individual	A tax deduction of a maximum amount of RM3,000 is allowable to an individual for the purchase of personal computer inclusive of desktop and laptop, notebook and ultrabook which are not used for the purpose of business, as provided under paragraph 46(1)(j) of the Income Tax Act 1967. This qualification does not cover the purchase of equipment which is capable of computer operating functions such as tablet and mobile phones. The deduction is allowable only once in every 3 years. Paragraph 46(1)(j)	-	-
F10	Net deposit in Skim Simpanan Pendidikan Nasional (SSPN)	Amount deposited in SSPN by an individual for his children's education is deductible up to a maximum of RM6,000. The allowable deduction is limited to the net amount deposited in that basis year only. Example: For year 2015, Balance brought forward: RM4,500 Total deposit: RM2,000 Total withdrawal: RM1,500 Allowable deduction is RM500 (RM2,000 – RM1,500). The balance brought forward of RM4,500 is not taken into account.	-	-
F11	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)	-	-

Item	Subject	Explanation	Working Sheet	Appendix
F12	Interest on housing loan	<p>An amount limited to a maximum of RM10,000 is deductible for each basis year for a period of three consecutive years of assessment beginning from the date in which the interest is first expended.</p> <p>Conditions for eligibility:</p> <p>(i) an individual who is a citizen and resident;</p> <p>(ii) the purchase of the residential property is limited to one unit only;</p> <p>(iii) the Sale and Purchase Agreement has been executed 10 March 2009 to 31 December 2010; and from</p> <p>(iv) that residential property must not be rented out.</p> <p>Where:</p> <p>(a) 2 or more individuals are each entitled to claim deduction in respect of the same residential property; and</p> <p>(b) the total amount of interest expended by those individuals exceed the amount of deduction allowable for that relevant year,</p> <p>There shall be allowed to each of those individuals for that relevant year an amount to be determined in accordance with the following formula:</p> $A \times \frac{B}{C}$ <p>Where;</p> <p>A = total amount of deduction allowed for that relevant year;</p> <p>B = total interest expended in the basis year for the relevant year by that individual; and</p> <p>C = total interest expended in the basis year for that relevant year by all such individuals.</p>	-	-
F13	Husband / Wife / Payment of alimony to former wife	<p>Relief of RM3,000 is given in respect of a husband living together in the basis year provided that he has no total income or has elected for joint assessment. Section 45A</p> <p>Relief of RM3,000 is given in respect of a wife living together in the basis year provided that she has no income / total income or has elected for joint assessment. Paragraph 47(1)(a)</p> <p>Payment to a former wife is also deductible provided that the deduction for wife and alimony payments shall not exceed RM3,000. Voluntary alimony payments under a mutual agreement but without any formal agreement do not qualify. Subsection 47(2) and 47(3)</p>	-	-
F14	Disabled husband/ wife	<p>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</p>	-	-

Item	Subject	Explanation	Working Sheet	Appendix																
F15	Child	<p><u>100% Eligibility</u> 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> 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. Subsection 48(4) Refer Working Sheet HK-13 for computation.</p> <p>For Separate Assessment, the deduction in respect of each child may be claimed by either the individual or his spouse. Example: Ali and his wife may claim the deduction in respect of their children as follows:</p>	HK-13	-																
F15a	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. Paragraph 48(1)(a) & 48(2)(a)</p> <p><i>Example:</i></p> <p>Mr. A claimed deduction for children in respect of the following: 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" data-bbox="336 1265 1458 1375"> <thead> <tr> <th>No.</th> <th></th> <th>100% Eligibility</th> <th>No.</th> <th></th> <th>50% Eligibility</th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>2</td> <td>x 1,000 =</td> <td>2,000</td> <td></td> <td>x 500 =</td> <td></td> <td>2,000</td> <td>. 00</td> </tr> </tbody> </table>	No.		100% Eligibility	No.		50% Eligibility			2	x 1,000 =	2,000		x 500 =		2,000	. 00	-	-
No.		100% Eligibility	No.		50% Eligibility															
2	x 1,000 =	2,000		x 500 =		2,000	. 00													
F15b	Child - 18 years & above and studying	<p><input type="checkbox"/> Relief for each unmarried child of 18 years and above who is receiving full-time education is RM1,000. Paragraph 48(1)(b) & 48(2)(a)</p> <p><input type="checkbox"/> Relief of RM6,000 for each unmarried child of 18 years and above on condition that:</p> <ul style="list-style-type: none"> (i) receiving further education in Malaysia in respect of an award of diploma or higher (excluding matriculation/ preparatory courses). (ii) receiving further education outside Malaysia in respect of an award of degree or its equivalent (including Master or Doctorate). (iii) the instruction and educational establishment shall be approved by the relevant government authority. <p>Subparagraph 48(3)(a)(i)</p>	-	-																

Item	Subject	Explanation	Working Sheet	Appendix
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Example:

Mr. A claimed the following child relief for the year 2015:

The eldest child who is 25 years old (unmarried), is taking a degree course at Boston University.

The second child who is 23 years old (unmarried), is pursuit of a diploma course at UiTM.

The third child who is 22 years old (unmarried), is taking a diploma course at the University of New Haven.

The forth child who is 20 years old (unmarried), undertakes a matriculation course at UKM.

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.

Computation of child relief:

Eldest child:	RM6,000
Second child:	RM6,000
Third child:	RM1,000
Forth child:	RM1,000
Fifth child:	RM500

No.		100% Eligibility	No.		50% Eligibility		
2	x 1,000 =	2,000	1	x 500 =	500		
2	x 6,000 =	12,000		x 3,000 =		F16b	14,500 . 00

F15c Child - Disabled child

An individual is entitled to a relief of RM6,000 if the child is disabled.
Paragraph 48(1)(d) & 48(2)(b).

An additional relief of RM6,000 is given for each disabled child of 18 years and above on condition that:

- (i) receiving further education **in Malaysia** in respect of an award of diploma or higher (excluding matriculation/ preparatory courses).
- (ii) receiving further education **outside Malaysia** in respect of an award of degree or its equivalent (including Master or Doctorate).
- (iii) the instruction and educational establishment shall be approved by the relevant government authority.

An individual is entitled to a total relief of **RM12,000** if the above condition is complied with.

Subparagraph 48(3)(a)(ii)

Item	Subject	Explanation	Working Sheet	Appendix
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Example:

Mr. B claimed the child relief as following for the year 2015 :

The eldest child who is 30 years old, is disabled (unmarried) and unemployed.

The second child who is 22 years old, is also disabled but pursuing a degree course at USM.

Computation of child relief:

Eldest child: RM6,000
 Second child: RM12,000

No.		100% Eligibility		No.		50% Eligibility		F16c	18,000	.00
	1	x 6,000 =	6,000			x 3,000 =				
	1	x 12,000 =	12,000			x 6,000 =				

F16 Insurance and provident fund

- 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.
- Contributions to the Employees Provident Fund or other provident funds or pension schemes approved by the Director General of Inland Revenue.
- 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 **joint assessment**, the deduction for insurance premiums and EPF contributions is limited to **RM6,000**.

HK-14

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Paragraphs 49(1)(a)/ 49(1)(b)/ 49(1)(c)/ subsection 49(1A)

Refer to Working Sheet HK-14 for computation.

Example:

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 **RM6,000** and not **RM6,800**.

In situations where the husband has no total income and the wife is assessed separately as an individual, any expenditure on insurance premium incurred by the husband shall be deemed to have been paid by the wife and is allowable up to the limited amount only.

However, if the husband has no total income but contributes to EPF, the wife is not allowed to claim a deduction from her own income in respect of the husband's EPF contribution. Likewise if the wife has no total income.

Subsections 50(2) and 50(3)

Item	Subject	Explanation	Working Sheet	Appendix
F17	Private Retirement Scheme and Deferred Annuity	An amount limited to a maximum of RM3,000 is deductible in respect of contribution made to a private retirement scheme approved by the Securities Commission and total payment of deferred annuity. This deduction has effect from year of assessment 2012 until the year of assessment 2021. Subsection 49(1D)	-	-
F18	Education and medical insurance	A relief not exceeding RM3,000 is available on insurance premiums paid in respect of education or medical benefits for an individual, husband, wife, or child. Subsection 49(1B) Refer to Working Sheet HK-14 for computation.	HK-14	-
F19	Total relief	Sum of amounts from items F1 to F18 (Transfer this amount to B19)	-	-

PART G: PARTICULARS OF BUSINESS INCOME

Item	Subject	Explanation	Working Sheet	Appendix
G1	Losses Carried Forward	Enter the amount of unabsorbed balance business / partnership losses in this item. Amount G from Working Sheet HK-1.3	HK-1.3	-
G2	Pioneer Loss Carried Forward	As pioneer business loss can only be absorbed by income from other pioneer business, its accounts must be kept separate from that of non-pioneer business. Enter the amount of unabsorbed balance of pioneer loss in this item. Amount E from Working Sheet HK-1.4	HK-1.4	-
G3	Business Capital Allowances Carried Forward	Claim for capital allowances in the computation of statutory income from business. Amount K6 from Working Sheet HK-1 / Amount N6 from Working Sheet HK-1D	HK-1 / HK-1D	-
G4	Partnership Capital Allowances Carried Forward	Claim for capital allowances in the computation of statutory income from partnership. Amount J5 from Working Sheet HK-1B	HK-1B	-

PART H : FINANCIAL PARTICULARS OF INDIVIDUAL				
Item	Subject	Explanation	Working Sheet	Appendix
H1	Name of Business	Fill in the name of business for the main business only. If there is more than one (1) main business, enter the name of business for the business with the highest turnover.	-	-
H2	Business code	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
H3	Sales or Turnover	Gross amount including accrued income from sales, fees and other receipts.	-	-
H4	Opening stock	Opening stock of finished goods as per Trading Account.	-	-
H5	Purchases and cost of production	<ul style="list-style-type: none"> ● Gross amount of purchases minus discounts/rebates received pertaining to the main business. ● Cost of production as per Manufacturing Account. 	-	-
H6	Closing stock	Closing stock of finished goods as per Trading Account.	-	-
H7	Cost of sales	H4 plus H5 minus H6. Enter "0" if none. -	-	-
H8	Gross profit/loss	H3 minus H7. Enter "X" if loss.	-	-
H9	Other business income	Sum of gross income from businesses other than H1.	-	-
H10	Dividends	Sum of gross income from dividends. Amount from item C(i) Working Sheet HK-3.	HK-3	-
H11	Interest and discounts	Sum of gross income from interest/discounts. Amount from item A Working Sheet HK-5.	HK-5	-
H12	Rents, royalties and premiums	Sum of gross income from rents, royalties and premium. Rent - Amount from item B1 Working Sheet HK-4. Royalties - Amount from item F Working Sheet HK-5.	HK-4 HK-5	- -
H13	Other income	Sum of gross income from other non-business sources not mentioned above.	-	-
H14	Total	Sum of amounts from items H9 to H13.	-	-
H15	Loan interest	Total expenditure on interest excluding interest on hire-purchase/lease.	-	-
H16	Salaries and wages	Amount as per Profit and Loss Account.	-	-
H17	Rental/Lease	Amount as per Profit and Loss Account.	-	-
H18	Contracts and subcontracts	Amount as per Profit and Loss Account.	-	-
H19	Commissions	Amount as per Profit and Loss Account.	-	-
H20	Bad debts	Amount as per Profit and Loss Account.	-	-

Item	Subject	Explanation	Working Sheet	Appendix
H21	Travelling and transport	Amount as per Profit and Loss Account.	-	-
H22	Repairs and maintenance	Amount as per Profit and Loss Account.	-	-
H23	Promotion and advertisement	Amount as per Profit and Loss Account.	-	-
H24	Other expenses	Total amount of other expenses not listed in items from H15 to H23.	-	-
H25	Total expense	Sum of amounts from items H15 to H24.	-	-
H26	Net profit/ loss	Net profit or loss as per Profit and Loss Account.	-	-
H27	Non-allowable expenses	Amount from item F1 Working Sheet HK-1, HK-1D or HK-1E	HK-1 / HK-1D/HK-1E	-
H28	Land and buildings	Net book value as per Balance Sheet.	-	-
H29	Plant and machinery	Net book value as per Balance Sheet.	-	-
H30	Motor vehicles	Net book value as per Balance Sheet.	-	-
H31	Other fixed assets	Net book value as per Balance Sheet.	-	-
H32	Total fixed asset	Sum of amounts from items H28 to H31.	-	-
H33	Investments	Cost of investments and fixed deposits.	-	-
H34	Stock	Closing stock of finished goods as per Balance Sheet.	-	-
H35	Trade debtors	Trade debtors as per Balance Sheet.	-	-
H36	Other debtors	Other/Sundry debtors as per Balance Sheet excluding drawings by proprietor.	-	-
H37	Cash in hand	Amount as per Balance Sheet.	-	-
H38	Cash at bank	Amount as per Balance Sheet.	-	-
H39	Other current assets	Current assets other than H34 to H38.	-	-
H40	Total current asset	Sum of amounts from items H34 to H39.	-	-
H41	Total asset	Sum of amounts from items H32, H33 and H40.	-	-
H42	Loans	Amount as per Balance Sheet.	-	-

Item	Subject	Explanation	Working Sheet	Appendix
H43	Trade creditors	Trade creditors as per Balance Sheet.	-	-
H44	Other creditors	Other/Sundry creditors as per Balance Sheet.	-	-
H45	Total liability	Sum of amounts from items H42 to H44.	-	-
H46	Capital Account	Amount as per Balance Sheet.	-	-
H47	Current account balance brought forward	Current account balance carried forward from last year, excluding capital.	-	-
H48	Current year profit/loss	Amount as per Profit and Loss Account. If loss, indicate 'X' in the box provided.	-	-
H49	Net advance/drawings	Takings of cash, stock in trade, etc. from the business by the proprietor for personal use/advance of cash.	-	-
H50	Current account balance carried forward	Sum of amounts from items H47 to H49.	-	-

PART J : PARTICULARS OF TAX AGENT WHO COMPLETES THIS RETURN FORM

Item	Subject	Explanation	Working Sheet	Appendix
J1	Name of Firm	Name of the appointed tax consultancy firm responsible for filling out this Form B.	-	-
J2	Telephone No.	Telephone number of the tax consultancy firm.	-	-
J3	Tax Agent's Approval No.	This item is to be filled in only by a tax agent approved under subsection 153(3) ITA 1967.	-	-
J4	Signature	Signature of person who completes this Form B.	-	-

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. <i>Example :</i> Loss on disposal of motor vehicle WJP8189 RM4,000 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. <i>Example :</i> Profit on disposal of motor vehicle WJB9420 RM5,000 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. 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). Paragraph 39(1)(l)	-	-
1.4	Gifts	Expenditure on gifts except for own employees. 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. Paragraph 39(1)(b)	-	-
1.6	Penalties/fines/compound	Payments made due to legal offences or violations of law. 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. Paragraph 24(2)(a)	-	-
1.8	Cash drawings	Withdrawal for personal use of unrecorded business cash receipts. Paragraph 39(1)(a)	-	-
1.9	Provision for bad/doubtful debts	General provision for bad/doubtful debts is disallowed unless it is specific. Subsection 34(2)	-	-
1.10	Initial/Termination of business expenditure	Expenditure incurred prior to the commencement of the business or in terminating it. 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. 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. Subsection 33(2).	-	-
1.14	Restriction on EPF	Contributions by the employer to an approved scheme which exceeds 19% of the employees' remuneration. Paragraph 34(4)(a)	-	-
1.15	Assets written off	This refers to assets no longer used in the business and are written off. Paragraph 39(1)(b)	-	-

Item	Subject	Explanation	Working Sheet	Appendix
1.16	Personal expenditure	Domestic or private expenses. Paragraph 39(1)(a)	-	-
(a)	Travelling/ 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. <i>Example :</i> Water and electricity bills, quit rent, assessment, rental, loan interest, renovation and maintenance.	-	-
(d)	Telephones	Personal calls charged to the business.	-	-
(e)	Fees/ Subscriptions	Fees/Subscriptions paid to associations and clubs such as entrance fees and membership subscriptions. <i>Example :</i> 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. 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. List out the incentives claimed in the spaces provided. <i>Example :</i> Further deduction is allowed on the remuneration for disabled employees RM12,000 * * 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. 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 A18 of the CP30.	CP 30	-
B	Balancing charge	Enter the sum of amounts from items A14 and A19 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 A20 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-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-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.
5. Claim can only be made on qualifying business assets / capital expenditure pursuant to the mentioned legal provisions.

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-1D	HK-1/ HK - 1D	-
	2. Partnership	Sum of amounts from items A13 and A18 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 B10 Form B.	-	-
F	Balance from current year losses not absorbed	D3 minus E	-	-
G	Total losses carried forward	C plus F	-	-

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: Gross salary Fees Perquisites Wages Commissions Awards/rewards Leave pay Bonuses Allowances Overtime pay Gross tips 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 Amount from item E4(vi) Working Sheet HK-2.2.	HK-2.2	Appendix B1
3.	Tax allowance/ Tax borne by the employer	Refer to the explanation in Appendix B2 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 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 Amount Z 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. <i>Example :</i> Amount received from an unapproved pension scheme :- Employer's contribution RM24,000 Employee's contribution RM30,000 Total RM54,000 Taxable amount is RM24,000 Enter the employer's contribution in this box. 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 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"> 1. food, drinks, recreation or hospitality of any kind ; or 2. accomodation or travel in connection with or for the purpose of facilitating entertainment of the kind mentioned in (1) above. <p>Section 18</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>Section 38A</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. Deduction allowed is restricted to RM8,000.</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"> 1. The full amount of allowance must be included in the gross employment income irrespective of whether this expenditure is wholly or partly deductible. 2. Reimbursements received from the employer in respect of travelling is neither liable to tax nor deductible. 3. Travelling expenditure is not deductible if incurred in travelling to and from the house and place of work. <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. Amount of deduction allowed is RM5,000.</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"> 1. Rental (accomodation and furniture). 2. Quit rent, assessment and insurance. 3. Repairs/Maintenance of the premise. <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) 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. 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: <ol style="list-style-type: none"> 1. past achievement award; 2. service excellence award, innovation award or productivity award; or 3. long service award provided that the employee has exercised an employment for more than 10 years with the same employer. (Paragraph 25C Schedule 6 of ITA 1967)	-	-

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. 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. 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. If shared - Indicate your share of the accommodation provided and the accommodation provided as a whole. <i>Example :</i> If your share of the accommodation provided = 1/4 Enter : Share of accommodation (X) <input type="text" value="1"/> (Y) <input type="text" value="4"/> If the accommodation is partly used to advance the interests of the employer - Indicate the portion of the premise used for such purpose and your share of the accommodation provided. <i>Example :</i> If your share of the accommodation provided = 1/2 Enter : 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: 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 G x 30/100 in this box.	-	-
	2. 3% of G	Enter the result of G 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. Refer to Appendix B4 for further explanation. 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. 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. Transfer the amount from item D to item E Working Sheet HK-2.	HK-2	Appendix B5

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. Transfer this amount to item B28 Form B/ B18 Form 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	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>

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>
TOTAL	<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	
.....	
.....	
TOTAL	

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.																			

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

▲ Enter "X" in the relevant box.

A. Adjusted income from partnership business
(amount from items A13 and A18 of the CP30)
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 J below (if applicable)

ADD :

B. Balancing Charge
(Amount from items A14 and A19 of the CP30)

C. TOTAL (A + B)

LESS :

D. Capital allowance absorbed
(Amount as per item H3 but restricted to the amount in item C)

E. STATUTORY INCOME (C - D)

Or

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

LESS:

F. Increased Exports Allowance For Qualifying Services claimed
(Amount from items A16 and A21 of the CP30)
(Restricted to 70% of the statutory income in item E)

G. STATUTORY INCOME AFTER DEDUCTION OF INCREASED EXPORTS ALLOWANCE FOR QUALIFYING SERVICES (E - F)

H. ADJUSTMENT OF THE BALANCE OF CAPITAL ALLOWANCE (if relevant)

1. Balance brought forward

ADD :

2. Balancing allowance and capital allowance
(Amount from items A15 and A20 of the CP30)

3. TOTAL (H1 + H2)

LESS :

4. Claim absorbed in the current year
(Amount as per item D)

5. **Balance carried forward (H3 - H4)**

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

1. Balance brought forward

ADD :

2. Current year's Increased Exports Allowance for Qualifying Services
(Amount from items A16 and A21 of the CP30)

3. TOTAL (J1 + J2)

LESS :

4. Claim absorbed in current year (Amount as per item F)

5. **Balance carried forward (J3 - J4)**

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			
------	--------	--	--	--

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

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

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

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

LESS:

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

Profit on disposal of assets	
Foreign exchange gain	
Profit from investments	
.....	
.....	
TOTAL	

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
(Please specify)

TOTAL (1.1 to 1.17)

LESS:

2. Further deductions:

2.1	<input type="text"/>
2.2	<input type="text"/>
2.3	<input type="text"/>

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 this amount to item B Working Sheet HK-1.4.

J. COMPUTATION OF STATUTORY INCOME

1. ADJUSTED INCOME (Enter '0' in this box if there is adjusted loss for item H)	<input type="text"/>
2. ADD: Balancing charge	<input type="text"/>
3. TOTAL (J1 + J2)	<input type="text"/>
4. LESS: Capital allowance absorbed (amount as per item N4 but restricted to the amount in item J3)	<input type="text"/>
5. STATUTORY INCOME (J3 - J4)	<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	Cost of acquisition of the mine or rights in or over the mine, a. Roads, tramways, b. Workshops, stores and quarters.		
A2	Cost of prospecting new or existing mine; a. Sinking shafts, tunnelling and underground development ; b. Works in connection with water and power supply, roads, tramways, railway sidings, tailings, retention and slime disposal ; and c. Construction of buildings including quarters for the mining staff.	As per computation prepared under this Schedule	Section 34(6)(c) Paragraphs 3 and 5 Schedule 2 ITA 1967
A3	General administration and management expenses before the commencement of production or during the temporary non-production period.		

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

(Transfer this amount to item J2, HK-1 / 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. TOTAL | ===== | |

(Transfer this amount to item K2, HK-1 / 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. TOTAL | ===== | |

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

AGRICULTURE ALLOWANCE INDEX

Class	Type Of Asset	Reference (Schedule 3)	Annual Allowance	
			Rate (%)	Reference (Schedule 3)
B1	Qualifying agriculture expenditure :			
a.	Clearing and preparation of land for the purposes of agriculture	Paragraph 7(1)(a)	50	Paragraph 23
b.	Planting (but not replanting) of crops on land cleared for planting	Paragraph 7(1)(b)		
c.	Construction on a farm of a road or bridge	Paragraph 7(1)(c)		
B2	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	Paragraph 7(1)(d)	20	Paragraph 22(a)
B3	Buildings			
a.	Office	Paragraph 7(1)(d)	10	Paragraph 22(b)
b.	Building for the purpose of working the farm			

HK-1.2.1A :

SUMMARY OF AGRICULTURE ALLOWANCES

Year Of Assessment

Name

Income Tax No.

	A	B
	Agriculture Charge	Agriculture Allowance
ATTACHMENT 1	_____	_____
ATTACHMENT 2	_____	_____
ATTACHMENT 3	_____	_____
ATTACHMENT 4	_____	_____
ATTACHMENT 5	_____	_____
	_____	_____
TOTAL	=====	=====
	<i>(Transfer this amount to item A1, HK-1.2)</i>	<i>(Transfer this amount to item C1, HK-1.2)</i>

FOREST ALLOWANCE INDEX

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

Year Of Assessment

Name

Income Tax No.

	A Forest Charge	B Forest Allowance
ATTACHMENT 1	_____	_____
ATTACHMENT 2	_____	_____
ATTACHMENT 3	_____	_____
ATTACHMENT 4	_____	_____
ATTACHMENT 5	_____	_____
TOTAL	_____	_____
	(Transfer this amount to item A2, HK-1.2)	(Transfer this amount 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)]
D 1	Common Industrial Buildings:	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
D 2	Other Industrial Buildings					
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: – Manufacturing – Hotel – Tourism – 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: – School – Approved educational institution	Paragraph 42B	NIL	Paragraph 42B	10	Paragraph 42B
e	Building for the purpose of approved: – Industrial training – Technical training – Vocational training	Paragraph 42c	NIL	Paragraph 42c	10	Paragraph 42c
D 3	Building constructed for use as living accommodation of employed individuals (with industrial building)	Paragraph 42(1)	40	Paragraph 42(1)	3	Paragraph 16
D 4	Building constructed under an approved build-lease-transfer agreement with the Government	Paragraph 67B	10	Paragraph 12	6	Paragraph 16A
D 5	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
D 6	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

HK-1.2.3A : SUMMARY OF INDUSTRIAL BUILDING ALLOWANCES

Year Of Assessment

Name

Income Tax No.

	A Balancing Charge	B Balancing Allowance	C Industrial Building Allowance
ATTACHMENT 1	_____	_____	_____
ATTACHMENT 2	_____	_____	_____
ATTACHMENT 3	_____	_____	_____
ATTACHMENT 4	_____	_____	_____
ATTACHMENT 5	_____	_____	_____
TOTAL	_____	_____	_____
	<i>(Transfer this amount to item A3, HK-1.2)</i>	<i>(Transfer this amount to item B1, HK-1.2)</i>	<i>(Transfer this amount to item C3, HK-1.2)</i>

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)]
E1	Heavy machinery/Motor vehicle:				
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
E2	Plant and machinery:				
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
E3	Others:				
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
E4	Special/Specific purpose plant and machinery/ equipment for:				
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
E5	Computer and ICT equipment:				
a.	Information and Communication Technology Equipment [P.U.(A) 358/2008 is revoked with effect from Y/A 2014]	20	P.U.(A) 217/2004 and P.U.(A) 284/2015	80	P.U.(A) 217/2014 and P.U.(A) 284/2015
E6	Small value assets (refer to Public Ruling No. 10/2014 dated 31st December 2014)				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.

Year Of Assessment

Name

Income Tax No.

	A Balancing Charge	B Balancing Allowance	C Capital Allowance
ATTACHMENT 1	_____	_____	_____
ATTACHMENT 2	_____	_____	_____
ATTACHMENT 3	_____	_____	_____
ATTACHMENT 4	_____	_____	_____
ATTACHMENT 5	_____	_____	_____
TOTAL	_____	_____	_____
	(Transfer this amount to item A4, HK-1.2)	(Transfer this amount to item B2, HK-1.2)	(Transfer this amount 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-1D)

2. Partnership
(Amount from items A13 and A18 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)

G. Total losses carried forward (C + F)

HK-2 : COMPUTATION OF STATUTORY INCOME FROM EMPLOYMENT

Name

Income Tax No.

 I/C No.

Business Registration No.

Employment

1	2	3	4	5
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Year Of Assessment

▲ Enter 'X' in the relevant box

Item	Amount
A. Receipts under paragraph 13(1)(a):	
1. Money/Benefits or amenities convertible into money	<input style="width: 100%;" type="text"/>
2. Gratuity	<input style="width: 100%;" type="text"/>
3. Tax allowance/Tax borne by the employer	<input style="width: 100%;" type="text"/>
4. TOTAL (A1 to A3)	<input style="width: 100%;" type="text"/>
B. Benefits-in-kind (BIK) [paragraph 13(1)(b)]	<input style="width: 100%;" type="text"/>
C. Value of living accomodation benefit [paragraph 13(1)(c)]	<input style="width: 100%;" type="text"/>
D. Refund from unapproved Pension or Provident Fund, Scheme or Society [paragraph 13(1)(d)] (amount attributable to employer's contribution only)	<input style="width: 100%;" type="text"/>
E. Compensation for loss of employment [paragraph 13(1)(e)]	<input style="width: 100%;" type="text"/>
F. TOTAL GROSS EMPLOYMENT INCOME (A to E)	<input style="width: 100%;" type="text"/>
LESS:	
G. Subscriptions to professional bodies	<input style="width: 100%;" type="text"/>
H. Entertainment expenditure (restricted—section 38A)	<input style="width: 100%;" type="text"/>
J. Travelling expenditure	<input style="width: 100%;" type="text"/>

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"/>
Less:	
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 (* 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) - entrance fee - monthly/annual membership subscription fees for club membership; and - term membership	<input style="width: 100%;" type="text"/>
Q. Other receipts	<input style="width: 100%;" type="text"/>
R. TOTAL (A to Q) <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) OR 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.

Name

Income Tax No.

 I/C No.

A. Year Of Assessment

B. Preceding Year Of Assessment

C. Tax Allowance

No.	Year Of Assessment	Date Of Notice Of Assessment	Amount Of Tax/Additional Tax (RM)
1			
2			
3			
4			
5			
6			
7	Total [C1 to C6]		

(Transfer amount C7 to item A3 Working Sheet HK-2)

Reminder :

1. Tax allowance is an income chargeable on the employee who receives the **benefit of tax borne/paid by** his employer.
2. This benefit is a type of income under paragraph 13(1)(a) ITA 1967.
3. Tax for the preceding year of assessment indicated in item **B** is to be taken into account as a benefit for the year of assessment indicated in item **A**, even if the tax has not been paid by the employer.
4. Additional tax is taken into account as a tax allowance if the notice of assessment is issued in the basis period for the year of assessment indicated in item **A**, even though the tax has not yet been paid by the employer.
5. Use the boxes in item **C** to compute the total of all tax allowances which shall be taken into account for the current year of assessment indicated in item **A**.
 - Use row **C1** for the year of assessment indicated in item **B**.
 - Use rows **C2** to **C6** for additional taxes of preceding years of assessment raised in the basis period for the year of assessment indicated in item **A**. Use one row for each year of assessment.

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)

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

Name																																				
Income Tax No.											I/C No.																									

Year Of Assessment

The amount to be taken into account shall be as reported by the employer in the Form EA / EC.

The amount subject to tax is the sum received by the employee from the employer's contribution.

The amount received is from an unapproved pension or provident fund, scheme or society.

RM

- | | |
|----------------------------|----------------------|
| A. Employer's contribution | <input type="text"/> |
| B. Employee's contribution | <input type="text"/> |
| C. TOTAL (A + B) | <input type="text"/> |

Transfer amount A to item D Working Sheet HK-2

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
No. of completed years	04 years
Amount of exempted compensation	RM6,000 x 4 = RM24,000

Example 2:

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

Example 3:

Date of commencement	01.01.2010
Date of cessation	15.07.2015
Length of service	5 years 7 months 15 days
No. of completed years	05 years
Amount of exempted compensation	RM10,000 x 5 = RM50,000

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				
	Total			

(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	Tax chargeable before set off or relief	=	U	
---	---	--	---	----------	--

- 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.
 3. Please refer to Public Ruling No. 11/2011 as a guide.

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				
	Total			

(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.
3. Please refer to Public Ruling No. 11/2011 as a guide.

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 <i>[for paragraph 107A(1)(b) only (3%)]</i>	Net Amount Paid
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
TOTAL						

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 **RM6,000** 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 **RM6,000** 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 **RM6,000** 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 **RM12,000** 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				
TOTAL (1 to 10)				

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				
TOTAL (1 to 10)				

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. Other expenses include : <input type="checkbox"/> the renewal, repair or alteration of any implement, utensil or article so employed, which do not qualify for capital allowance, <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="405 974 1358 1003"><input type="checkbox"/> not exceeding RM200,000 for sponsoring foreign arts, cultural or heritage activity but <li data-bbox="405 1019 874 1048"><input type="checkbox"/> not exceeding RM500,000 in aggregate
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 remisers
 - 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 Official Portal)

APPENDIX B1: GRATUITY

A. Gratuity

Gratuity is a gift for past services rendered. Gratuities are liable to tax **except** those listed in item **C**.

B. Computation Of Taxable Gratuity

In computing the amount of taxable gratuity, the basis periods for which it is paid have to be considered in accordance with the proviso to subsection 25(4).

Basis of apportionment :

Method 1

The amount of taxable gratuity shall be treated as accruing evenly over the period of continuous employment with the same employer or companies within the same group. (See Example I)

OR

Method 2

If the period of continuous employment with the same employer or companies within the same group commenced more than four (4) years before the commencement of the basis period in which the employment ceases, the amount of taxable gratuity shall be apportioned equally for the last five (5) years of assessment. (See Example II)

Example I

Period of continuous employment is less than four (4) years before the commencement of the basis period in which the employment ceased.

Period of employment	:	Commencement	01.07.2013
		Cessation	30.06.2015
Amount of gratuity	:	RM6,000	

Length of service is 731 days. Use Method 1.

Basis Period for the year ending 31.12.2013 (01.07.2013 - 31.12.2013)	=	184 days
Basis Period for the year ending 31.12.2014 (01.01.2014 - 31.12.2014)	=	365 days
Basis Period for the year ending 31.12.2015 (01.01.2015 - 30.06.2015)	=	<u>182 days</u>
Total		<u>731days</u>

Apportionment of gratuity according to the Year of Assessment

	1 Apportionment (year)	2 Period (days/year)	3 Computation	4 Amount RM	5 Year Of Assessment
(i)	2013	184 days	$184/731 \times 6,000$	1,510	2013
(ii)	2014	365 days	$365/731 \times 6,000$	2,996	2014
(iii)	-	-	-	-	-
(iv)	-	-	-	-	-
(v)	-	-	-	-	-
(vi)	2015	182 days	$182/731 \times 6,000$	1,494	2015

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

Example II

Period of employment : Commencement - 01.01.2005
 Cessation - 30.06.2015

Amount of gratuity : **RM25,000**

Age when ceased employment : 45 years old

Length of service is more than four (4) years before the commencement of the basis period in which the employment ceases. Use Method 2

Year Of Assessment

Basis Period for the year ending 31.12.2011 2011

Basis Period for the year ending 31.12.2012 2012

Basis Period for the year ending 31.12.2013 2013

Basis Period for the year ending 31.12.2014 2014

Basis Period for the year ending 31.12.2015 2015

Apportionment of gratuity according to the Year of Assessment

	1 Apportionment (year)	2 Period (months/year)	3 Computation	4 Amount RM	5 Year Of Assessment
(i)	2011	1 year	$1/5 \times 25,000$	5,000	2011
(ii)	2012	1 year	$1/5 \times 25,000$	5,000	2012
(iii)	2013	1 year	$1/5 \times 25,000$	5,000	2013
(iv)	2014	1 year	$1/5 \times 25,000$	5,000	2014
(v)	2015	1 year	$1/5 \times 25,000$	5,000	2015

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

C. Exempted Gratuity

1. Retirement gratuity	<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>
2. Gratuity paid out of public funds under any written law	Gratuity paid out of public funds on retirement from an employment
3. Gratuity paid to a contract officer	Gratuity paid out of public funds to a contract officer on termination of a contract of employment regardless of whether the contract is renewed or not.
4. Death gratuity	Sums received by way of death gratuity.

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 2014 (Y/A 2014) is taken into account as tax allowance for the year 2015 (Y/A 2015) because the amount of tax payable is determined in the year 2015.

Example I

Salary for the period from 01.01.2014 - 31.12.2014 - RM150,000

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

Tax computation for Y/A 2014 to determine the tax allowance for Y/A 2015

	RM	
Income for the year 2014	150,000	
Less: Relief for individual and dependent relatives	<u>8,000</u>	
Chargeable Income	<u>142,000</u>	
Tax on the first RM100,000	14,475.00	
Tax on the balance RM42,000 @ 27%	<u>11,340.00</u>	
Tax payable	<u>25,815.00</u>	(A)

Tax for the year 2014 is assessed on 31.05.2015 and paid by the employer. The tax payable of RM25,815.00 is the tax allowance to be taken into account as part of his income for the year 2015.

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 2013 is issued in the year 2015, this additional tax shall be taken into account as tax allowance for Y/A 2015.

Example II

Income for the year 2014 including tax allowance [Y/A 2013 (original)]	-	RM150,000
Income for Y/A 2013:		
Original income for the year 2013	-	RM120,000
Additional income (remuneration in arrears) for the year 2013 (received in the year 2014)	-	RM 30,000

Tax computation for Y/A 2013 to determine the tax allowance for the year 2015 as the notice of additional assessment for 2013 is issued in the year 2015 (on 30.06.2015)

	RM	
Original income for the year 2013	120,000	
Remuneration in arrears (additional) for the year 2013	<u>30,000</u>	
Total	150,000	
Less: Relief for individual and dependent relatives	<u>9,000</u>	
	<u>141,000</u>	
Tax on the first RM100,000	14,475.00	
Tax on the balance RM41,000 @ 26%	<u>10,660.00</u>	
Total	24,985.00	
Tax previously assessed	<u>17,715.00</u>	
Additional tax	<u>7,800.00</u>	(B)

Tax allowance for Y/A 2015 is:

Tax for the year 2014	24,510.00	(A)
Additional tax for the year 2013 (additional assessment)	<u>7,800.00</u>	(B)
Total	<u>32,310.00</u>	(C)

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 2015 of a foreign employee who ceases employment on 30.6.2015 is the total tax payable for Y/A 2014 and Y/A 2015.

Example III

Income for the year 2014 is as per **example I**.
Income for the year 2015 is RM70,000.

Tax computation for Y/A 2015:

	RM	
Income for the year 2015	70,000	
Tax allowance (Y/A 2014)	<u>24,510</u>	
Total	94,510	
Less: Relief for individual and dependent relatives	<u>9,000</u>	
	<u>85,510</u>	
Tax on the first RM70,000	5,600.00	
Tax on the balance RM15,510 @ 21%	<u>3,257.10</u>	
Tax payable	<u>8,857.10</u>	(D)

Tax allowance for Y/A 2015 :

Amount A (from example I):	24,510.00
Amount D (from example III):	<u>8,857.10</u>
Total	<u>33,367.10</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. 3/2013** is to be taken as part of that employee’s gross employment income.

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 RM	Annual Prescribed Benefit of:		Cost of Motorcar when New RM	Annual Prescribed Benefit of:	
	Motorcar RM	Petrol RM		Motorcar RM	Petrol 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 01.04.2015, then the value of benefit for the period 01.04.2015 - 31.12.2015 to be assessed for the Year of Assessment 2015, 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 2015 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: Type of membership - Corporate	Entrance fee : Not taxable Monthly/Annual membership subscription fees for club membership paid by the employer
	Note: Type of membership - <i>Individual</i>	Entrance fee Monthly/Annual membership subscription fees for club membership Term membership] Amount paid/reimbursed by employer is taxed under paragraph 13(1)(a) and not paragraph 13(1)(b)

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 2015 is computed as follows:

Type of BIK	Based on Formula Method RM	Based on Prescribed Value Method 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: Curtains and carpets Furniture, sewing machine Air-conditioner Refrigerator	5 15 8 10
(c)	Kitchen equipment (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: Piano Organ TV, video recorder, CD/ DVD player, stereo set Swimming pool (detachable), sauna	20 10 7 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 11th August 2005 and 5th 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)] EXCLUDING gross income in respect of any right to acquire shares in a company	=	T
Value of the living accommodation provided	=	Z
Period for which the living accommodation is provided	=	n
Length of employment	=	m
Portion of the living accommodation provided	=	X
The living accommodation provided as a whole	=	Y
** Defined value (refer to footnote on page 18)	=	F

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			
OR	=	F		
	=	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			
OR	=	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			
OR	=	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) Cessation of employment before 1 July 2008 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) Cessation of employment on or after 1 July 2008 Exemption of RM10,000 is granted for each completed year of service with the same employer or companies in the same group [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 <i>(Transfer this amount to item E Working Sheet HK-2)</i>
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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	01.04.2007
2. Date of cessation	30.06.2008	30.06.2014
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 = RM42,000	RM10,000 x 7 = RM70,000
D. Taxable compensation	(RM80,000 - RM42,000) = RM38,000	(RM80,000 - RM70,000) = RM10,000

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

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
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
2011	3.1857	8.1129	2.4563	3.1243	0.4780	0.8238	0.4276	0.5511	0.3969	0.0666	0.0004	0.0388
2012	3.2288	8.1935	2.4958	3.1207	0.4944	0.8318	0.3810	0.5361	0.4021	0.0586	0.0003	0.0391
2013	3.0765	8.3509	2.5418	3.0881	0.5171	0.8478	0.3308	0.5410	0.4099	0.0545	0.0003	0.0326
2014	2.9813	8.6715	2.6082	2.9449	0.5365	0.8810	0.3048	0.5263	0.4262	0.0514	0.0003	0.0313
2015	2.9582	10.3506	2.8638	3.0824	0.6267	1.0504	0.3096	0.4887	0.5082	0.0614	0.0003	0.0325

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
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	2.3863	0.0288	3.1232	0.1032	0.1026	5.0305	3.2546	4.3224
2011	0.0028	2.4411	0.0358	0.0714	2.4567	0.0280	3.4901	0.1051	0.1014	4.9521	3.0894	4.2961
2012	0.0028	2.5257	0.0334	0.0739	2.4959	0.0245	3.3259	0.1055	0.1004	4.9417	3.1196	4.0092
2013	0.0029	2.6073	0.0313	0.0749	2.5419	0.0246	3.4307	0.1071	0.1035	4.9741	3.1796	4.2206
2014	0.0031	2.7441	0.0326	0.5365	2.6000	0.0253	3.6159	0.1090	0.1013	5.3927	3.3045	4.4521
2015	0.0037	2.7488	0.0383	0.0665	2.8638	0.0290	4.0922	0.1239	0.1150	6.0266	3.9399	4.3736

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 KRONE 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
2011	11.1851	0.7418	0.2469	1.8334	0.4801	0.5766	0.0003	0.0021	0.0418	0.4759	0.0001	1.8329
2012	11.1385	0.6810	0.2349	1.5886	0.1250	0.5386	0.0003	0.0021	0.0381	0.4605	0.0001	1.7171
2013	11.2009	0.5785	0.2470	1.4643	0.0034	0.5659	0.0002	0.0021	0.0406	0.4879	0.0001	1.6592
2014	11.6104	0.4046	0.2462	1.3952	0.0034	0.5893	0.0001	0.0022	0.0426	0.4835	0.0002	1.4969
2015	13.0882	0.4238	0.2458	1.1838	0.0034	0.5864	0.0001	0.0026	0.0506	0.4672	0.0002	1.4360

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
2011	0.8327	0.0063	0.8400	0.8092	0.0198	0.1042
2012	0.8410	0.0064	0.8484	0.8065	0.0196	0.0995
2013	0.8571	0.0063	0.8648	0.8578	0.0200	0.0988
2014	0.8901	0.0057	0.8979	0.8809	0.0100	0.0866
2015	1.0620	0.0060	1.0714	1.0041	0.0199	0.0642

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: - not exceeding RM500,000 in aggregate - 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)
146	Deduction for contribution to Universal Service Provision Fund (USP Fund)	P.U. (A) 158/2011
148	Deduction for expenditure on franchise fee	P.U. (A) 76/2012
149	Deduction for expenditure to obtain the 1-InnoCERT certification	P.U. (A) 109/2012
154	Deduction for expenses in relation to interest and incidental cost in acquiring loan for abandoned projects	P.U. (A) 89/2013

2. Further Deductions

Code	Type Of Expenditure	Reference
201	Premiums paid for the import of cargo insured with an insurance company incorporated in Malaysia	P.U. (A) 72/1982 [Revoked with effect from Y/A 2016 under P.U. (A) 220/2012]
202	Remuneration of disabled employees	P.U.(A) 73/1982
204	Premiums paid for the export of cargo insured with an insurance company incorporated in Malaysia	P.U. (A) 79/1995 [Revoked with effect from Y/A 2016 under P.U. (A) 219/2012]
205	Freight charges incurred for the export of rattan and wood-based products (excluding veneer and sawn timber)	P.U. (A) 422/1990 & P.U. (A) 54/2013 [Revoked with effect from Y/A 2016 under P.U. (A) 218/2012]
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
219	Deduction for Premium for Export Credit Insurance based on Takaful Concept	P.U.(A) 429/2010
221	Deduction for the provision of child care centre	P.U. (A) 15/2013 (With effect from Year of Assessment 2013)
224	Deduction for cost relating to training for employees for the implementation of Goods and Services Tax	P.U (A) 334/2014 (Year of Assessment 2014 & 2015)

3. Double Deductions

Code	Type Of Expenditure	Reference
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
317	Deduction for cash contribution to Bantuan Pelajar Miskin 1Malaysia Fund	P.U. (A) 340/2013 (Years of Assessment 2012 until 2017)

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
Curacao	CW	Gibraltar	GI
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	Jersey (Channel Islands)	JE
Germany	DE	Jordan	JO
Ghana	GH	Kazakhstan	KZ

Name of Country	Country Code	Name of Country	Country Code
Kenya	KE	Micronesia, Federated States of	FM
Kiribati	KI	Moldova, Republic of	MD
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

Name of Country	Country Code	Name of Country	Country Code
Peru	PE	Spain	ES
Philippines	PH	Sri Lanka	LK
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

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

**APPENDIX F: DOUBLE TAXATION AGREEMENTS (DTA) -
WITHHOLDING TAX RATES ON PAYMENTS TO NON-RESIDENTS**

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	10	7	7
19	Hungary	15	10	10
20	Hong Kong	10	8	5
21	India	10	10	10
22	Indonesia	10	10	10
23	Iran	15	10	10
24	Ireland	10	8	10
25	Italy	15	10	10
26	Japan	10	10	10
27	Jordan	15	10	10
28	Kazakhstan	10	10	10
29	Krygyz Republic	10	10	10
30	Kuwait	10	10	10
31	Laos	10	10	10
32	Lebanon	10	8	10
33	Luxembourg	10	8	8
34	Malta	15	10	10
35	Mauritius	15	10	10
36	Mongolia	10	10	10

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

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 (MSIC 2008)	DESCRIPTION
A	AGRICULTURE, FORESTRY AND FISHING
	CROPS AND ANIMAL PRODUCTION, HUNTING AND RELATED SERVICE ACTIVITIES
	Growing of non-perennial crops
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.
	Growing of perennial crops
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 chillies 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.
	Plant propagation
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
	Animal production
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	Mixed Farming
	Support activities to agriculture and post-harvest crops activities
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
	Hunting, trapping and related service activities
01701	Hunting and trapping on a commercial basis
01702	Taking of animals (dead or alive)
	FORESTRY AND LOGGING
	Silviculture and other forestry activities
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
	Logging
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
	Gathering of non-wood forest products
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.
	Support service to forestry
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
	FISHING AND AQUACULTURE
	Fishing
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.
	Aquaculture
03211	Fish farming in sea water
03212	Production of bivalve spat (oyster, mussel), lobster lings, shrimp post-larvae, fish fry and fingerlings

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	MINING AND QUARRYING
	MINING OF COAL AND LIGNITE
05100	Mining of hard coal
05200	Mining of lignite (brown coal)
	EXTRACTION OF CRUDE, PETROLEUM AND NATURAL GAS
	Extraction of crude petroleum
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
	Extraction of natural gas
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
	MINING OF METAL ORES
	Mining of iron ores
07101	Mining of ores valued chiefly for iron content
07102	Beneficiation and agglomeration of iron ores
	Mining of non-ferrous metal ores
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.
	OTHER MINING AND QUARRYING
	Quarrying of stone, sand and clay
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

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
	Mining and quarrying n.e.c.
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.
	MINING SUPPORT SERVICE ACTIVITIES
	Support activities for petroleum and natural gas extraction
09101	Oil and gas extraction service activities provided on a fee or contract basis
09102	Oil and gas field fire fighting services
09900	Support activities for other mining and quarrying
C	MANUFACTURING
	MANUFACTURE OF FOOD PRODUCTS
	Processing and preserving of meat
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.
	Processing and preserving of fish, crustaceans and molluscs
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
	Processing and preserving of fruits and vegetables
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

10305	Manufacture of nuts and nut products
10306	Manufacture of bean curd products
	Manufacture of vegetable and animal oils and fats
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
	Manufacture of dairy products
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.
	Manufacture of grain mill products, starches and starch products
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
	Manufacture of other food products
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	Manufacture of prepared animal feeds
	MANUFACTURE OF BEVERAGES
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	MANUFACTURE OF TOBACCO PRODUCTS
	MANUFACTURE OF TEXTILES
	Spinning, weaving and finishing of textiles

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
	Manufacture of other textiles
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.
	MANUFACTURE OF WEARING APPAREL
	Manufacture of wearing apparel, except fur apparel
14101	Manufacture of specific wearing apparel
14102	Manufacture of clothings
14103	Custom tailoring
14109	Manufacture of other clothing accessories
	Manufacture of articles of fur
14200	Manufacture of articles made of fur skins
14300	Manufacture of knitted and crocheted apparel
	MANUFACTURE OF LEATHER AND RELATED PRODUCTS
	Tanning and dressing of leather; manufacture of luggage, handbags, saddlery and harness; dressing and dyeing of fur
15110	Tanning and dressing of leather; dressing and dyeing of fur
15120	Manufacture of luggage, handbags and the like, saddlery and harness
	Manufacture of footwear
15201	Manufacture of leather footwear
15202	Manufacture of plastic footwear
15203	Manufacture of rubber footwear
15209	Manufacture of other footwear n.e.c.
	MANUFACTURE OF WOOD AND OF PRODUCTS OF WOOD AND CORK, EXCEPT FURNITURE; MANUFACTURE OF ARTICLES OF STRAW AND PLAITING MATERIALS
16100	Sawmilling and planning of wood
	Manufacture of products of wood, cork, straw and plaiting materials
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
	MANUFACTURE OF PAPER AND PAPER PRODUCTS
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.
	PRINTING AND REPRODUCTION OF RECORDED MEDIA

	Printing and service activities related to printing
18110	Printing
18120	Service activities related to printing
18200	Reproduction of recorded media
	MANUFACTURE OF COKE AND REFINED PETROLEUM PRODUCTS
19100	Manufacture of coke oven products
	Manufacture of refined petroleum products
19201	Manufacture of refined petroleum products
19202	Manufacture of bio-diesel products
	MANUFACTURE OF CHEMICALS AND CHEMICAL PRODUCTS
	Manufacture of basic chemicals, fertilizer and nitrogen compounds, plastic and synthetic rubber in primary forms
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
	Manufacture of other chemical products
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	Manufacture of man-made fibres
	MANUFACTURE OF BASIC PHARMACEUTICALS, MEDICINAL CHEMICAL AND BOTANICAL PRODUCTS
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.
	MANUFACTURE OF RUBBER AND PLASTIC PRODUCTS
	Manufacture of rubber products
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
	Manufacture of plastic products

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.
	MANUFACTURE OF OTHER NON-METALLIC MINERAL PRODUCTS
	Manufacture of glass and glass products
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.
	Manufacture of non-metallic mineral products n.e.c.
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.
	MANUFACTURE OF BASIC METALS
	Manufacture of basic iron and steel
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.
	Manufacture of basic precious and other non-ferrous metals
24201	Tin smelting
24202	Production of aluminium from alumina
24209	Manufacture of other basic precious and other non-ferrous metals n.e.c.
	Casting of metals
24311	Casting of iron
24312	Casting of steel
24320	Casting of non-ferrous metals
	MANUFACTURE OF FABRICATED METAL PRODUCTS EXCEPT MACHINERY AND EQUIPMENT
	Manufacture of structural metal products, tanks, reservoirs and steam generators
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	Manufacture of weapons and ammunition

	Manufacture of other fabricated metal products; metal working service activities
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.
	MANUFACTURE OF COMPUTER, ELECTRONIC AND OPTICAL PRODUCTS
	Manufacture electronic components and boards
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
	Manufacture of computers and peripheral equipment
26201	Manufacture of computers
26202	Manufacture of peripheral equipment
26300	Manufacture of communication equipment
26400	Manufacture of consumer electronics
	Manufacture of measuring, testing, navigating and control equipment; watches and clocks
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	Manufacture of irradiation, electro medical and electrotherapeutic equipment
	Manufacture of optical instruments and photographic equipment
26701	Manufacture of optical instruments and equipment
26702	Manufacture of photographic equipment
26800	Manufacture of magnetic and optical recording media
	MANUFACTURE OF ELECTRICAL EQUIPMENT
	Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus
27101	Manufacture of electric motors, generators and transformers
27102	Manufacture of electricity distribution and control apparatus
27200	Manufacture of batteries and accumulators
	Manufacture of wiring and wiring devices
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	Manufacture of electric lighting equipment
27500	Manufacture of domestic appliances
	Manufacture of other electrical equipment
27900	Manufacture of miscellaneous electrical equipment other than motors, generators and transformers, batteries and accumulators, wires and wiring devices, lighting equipment or domestic appliances
	MANUFACTURE OF MACHINERY AND EQUIPMENT N.E.C
	Manufacture of general purpose machinery
28110	Manufacture of engines and turbines, except aircraft, vehicle and cycle engines
28120	Manufacture of fluid power equipment

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.
	Manufacture of special-purpose machinery
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.
	MANUFACTURE OF MOTOR VEHICLES, TRAILERS AND SEMI-TRAILERS
	Manufacture of motor vehicles
29101	Manufacture of passenger cars
29102	Manufacture of commercial vehicles
29200	Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers
29300	Manufacture of parts and accessories for motor vehicles
	MANUFACTURE OF OTHER TRANSPORT EQUIPMENT
	Building of ships and boats
30110	Building of ships and floating structures
30120	Building of pleasure and sporting boats
30200	Manufacture of railway locomotives and rolling stock
30300	Manufacture of air and spacecraft and related machinery
30400	Manufacture of military fighting vehicles
	Manufacture of transport equipments n.e.c.
30910	Manufacture of motorcycles
30920	Manufacture of bicycles and invalid carriages
30990	Manufacture of other transport equipments n.e.c.
	MANUFACTURE OF FURNITURE
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
	OTHER MANUFACTURING
	Manufacture of jewellery, bijouterie and related articles
32110	Manufacture of jewellery and related articles
32120	Manufacture of imitation jewellery and related articles
32200	Manufacture of musical instruments
32300	Manufacture of sports goods
32400	Manufacture of games and toys
32500	Manufacture of medical and dental instrument and supplies
	Other manufacturing n.e.c.
32901	Manufacture of stationery

32909	Other manufacturing n.e.c.
	REPAIR AND INSTALLATION OF MACHINERY AND EQUIPMENT
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
D	ELECTRICITY, GAS, STEAM AND AIR CONDITIONING SUPPLY
	Electric power generation, transmission and distribution
35101	Operation of generation facilities that produce electric energy
35102	Operation of transmission, distribution and sales of electricity
	Manufacture of gas; distribution of gaseous fuels through mains
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
	Steam and air conditioning supply
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
E	WATER SUPPLY; SEWERAGE, WASTE MANAGEMENT AND REMEDIATION ACTIVITIES
	Water collection, treatment and supply
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
	Sewerage
37000	Sewerage and similar activities
	WASTE COLLECTION, TREATMENT AND DISPOSAL ACTIVITIES; MATERIALS RECOVERY
	Waste collection
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
	Waste treatment and disposal
38210	Treatment and disposal of non-hazardous waste
38220	Treatment and disposal of hazardous waste
	Materials recovery
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	Remediation activities and other waste management services

F	CONSTRUCTION
	CONSTRUCTION OF BUILDINGS
41001	Residential buildings
41002	Non-residential buildings
41003	Assembly and erection of prefabricated constructions on the site
41009	Construction of buildings n.e.c.
	CIVIL ENGINEERING
	Construction of roads and railways
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.
	Construction of utility projects
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.
	Construction of other civil engineering projects
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.
	SPECIALIZED CONSTRUCTION ACTIVITIES
	Demolition and site preparation
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.
	Electrical, plumbing and other construction installation activities
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)

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.
	Building completion and finishing
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.
	Other specialized construction activities
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.
G	WHOLESALE AND RETAIL TRADE, REPAIR OF MOTOR VEHICLES AND MOTORCYCLES
	Sale of motor vehicles
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.
	Maintenance and repair of motor vehicles
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

	Sale of motor vehicle parts and accessories
45300	Wholesale and retail sale of all kinds of parts, components, supplies, tools and accessories for motor vehicles
	Sale, maintenance and repair of motorcycles and related parts and accessories
45401	Wholesale and retail sale of motorcycles
45402	Wholesale and retail sale of parts and accessories for motorcycles
45403	Repair and maintenance of motorcycles
	WHOLESALE TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES
46100	Wholesale on a fee or contract basis
	Wholesale of agricultural raw materials and live animals
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.
	Wholesale of food, beverages and tobacco
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
	Wholesale of household goods
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

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.
	Wholesale of machinery, equipment and supplies
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.
	Other specialized wholesale
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
	Non-specialized wholesale trade
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.
	RETAIL TRADE, EXCEPT OF MOTOR VEHICLES AND MOTORCYCLES
	Retail sale in non-specialized stores
47111	Provision stores

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.
	Retail sale of food, beverages and tobacco in specialized stores
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	Retail sale of automotive fuel in specialized stores
	Retail sale of information and communications equipment in specialized stores
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
	Retail sale of other household equipment in specialized stores
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.
	Retail sale of cultural and recreation goods in specialized stores
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

	Retail sale of other goods in specialized stores
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.
	Retail sale via stalls and markets
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
	Retail sale not in stores, stalls or markets
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.
H	TRANSPORTATION AND STORAGE
	LAND TRANSPORT AND TRANSPORT VIA PIPELINES
	Transport via railways
49110	Passenger transport by inter-urban railways
49120	Freight transport by inter-urban, suburban and urban railways
	Other land transport
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

49300	Transport via pipeline
	WATER TRANSPORT
	Sea and coastal water transport
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
	Inland water transport
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
	AIR TRANSPORT
	Passenger air transport
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
	Freight air transport
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
	WAREHOUSING AND SUPPORT ACTIVITIES FOR TRANSPORTATION
	Warehousing and storage
52100	Warehousing and storage services
	Support activities for transportation
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.
	POSTAL AND COURIER ACTIVITIES
53100	National postal services
53200	Courier activities other than national post activities
I	ACCOMODATION AND FOOD SERVICE ACTIVITIES
	ACCOMMODATION
	Short term accommodation activities
55101	Hotels and resort hotels
55102	Motels

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	Camping grounds, recreational vehicle parks and trailer parks
55900	Other accommodation
	FOOD AND BEVERAGE SERVICE ACTIVITIES
	Restaurants and mobile food service activities
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
	Event catering and other food service activities
56210	Event/food caterers
56290	Other food service activities
	Beverage serving activities
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.
J	INFORMATION AND COMMUNICATION
	PUBLISHING ACTIVITIES
	Publishing of books, periodicals and other publishing activities
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.
	Software publishing
58201	Business and other applications
58202	Computer games for all platforms
58203	Operating systems
	MOTION PICTURE, VIDEO AND TELEVISION PROGRAMME PRODUCTION, SOUND RECORDING AND MUSIC PUBLISHING ACTIVITIES
	Motion picture, video and television programme activities
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	Sound recording and music publishing activities
	PROGRAMMING AND BROADCASTING ACTIVITIES
60100	Radio broadcasting
60200	Television programming and broadcasting activities
	TELECOMMUNICATIONS
	Wired telecommunications activities

61101	Wired telecommunications services
61102	Internet access providers by the operator of the wired infrastructure
	Wireless telecommunications activities
61201	Wireless telecommunications services
61202	Internet access providers by the operator of the wireless infrastructure
	Satellite telecommunications activities
61300	Satellite telecommunications services
	Other telecommunications activities
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.
	COMPUTER PROGRAMMING, CONSULTANCY AND RELATED ACTIVITIES
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.
	INFORMATION SERVICE ACTIVITIES
	Data processing, hosting and related activities; web portals
63111	Activities of providing infrastructure for hosting, data processing services and related activities
63112	Data processing activities
63120	Web portals
	Other information service activities
63910	News syndicate and news agency activities
63990	Other information service activities n.e.c.
K	FINANCIAL AND INSURANCE /TAKAFUL ACTIVITIES
	FINANCIAL SERVICE ACTIVITIES, EXCEPT INSURANCE/TAKAFUL AND PENSION FUNDING
	Monetary intermediation
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	Activities of holding companies
	Trusts, funds and similar financial entities
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.
	Other financial service activities, except insurance/takaful and pension funding activities
64910	Financial leasing activities
64921	Development financial institutions (without deposit taking functions)
64922	Credit card services

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.
	INSURANCE/TAKAFUL, REINSURANCE/RETAKAFUL AND PENSION FUNDING, EXCEPT COMPULSORY SOCIAL SECURITY
	Insurance/Takaful
65111	Life insurance
65112	Family takaful
65121	General insurance
65122	General takaful
65123	Composite insurance
65124	Offshore insurance
65125	Offshore takaful
	Reinsurance/Retakaful
65201	Life reinsurance
65202	Family retakaful
65203	General reinsurance
65204	General retakaful
65205	Composite retakaful
65206	Offshore reinsurance
65207	Offshore retakaful
	Pension and provident funding
65301	Pension funding
65302	Provident funding
	ACTIVITIES AUXILIARY TO FINANCIAL SERVICE AND INSURANCE/TAKAFUL ACTIVITIES
	Activities auxiliary to financial service activities, except insurance/takaful and pension funding
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.
	Activities auxiliary to insurance/takaful and pension funding
66211	Insurance adjusting service
66212	Takaful adjusting service
66221	Insurance agents
66222	Takaful agents

66223	Insurance brokers
66224	Takaful brokers
66290	Other activities auxiliary to insurance, takaful and pension funding
	Fund management activities
66301	Management of pension funds
66302	Assets/portfolio management
66303	Unit trust management companies
L	REAL ESTATE ACTIVITIES
	Real estate activities with own or leased property
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.
	Real estate activities on a fee or contract basis
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.
M	PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES
69100	Legal activities
69200	Accounting, bookkeeping and auditing activities; tax consultancy
	ACTIVITIES OF HEAD OFFICES, MANAGEMENT CONSULTANCY ACTIVITIES
70100	Activities of head offices
	Management consultancy activities
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.
	ARCHITECTURAL AND ENGINEERING ACTIVITIES, TECHNICAL TESTING AND ANALYSIS
	Architectural and engineering activities and related technical consultancy
71101	Architectural services
71102	Engineering services
71103	Land surveying services
71109	Other architectural and engineering activities and related technical consultancy n.e.c.
71200	Technical testing and analysis
	SCIENTIFIC RESEARCH AND DEVELOPMENT
	Research and experimental development on natural sciences and engineering
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.
	Research and experimental development on social sciences and humanities
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.

	ADVERTISING AND MARKET RESEARCH
73100	Advertising
73200	Market research and public opinion polling
	OTHER PROFESSIONAL, SCIENTIFIC AND TECHNICAL ACTIVITIES
	Specialized design activities
74101	Activities of interior decorators
74102	Services of graphic designers
74103	Fashion design services
74109	Specialized design activities n.e.c.
74200	Photographic activities
	Other professional, scientific and technical activities n.e.c.
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	VETERINARY ACTIVITIES
N	ADMINISTRATIVE AND SUPPORT SERVICE ACTIVITIES
	RENTAL AND LEASING ACTIVITIES
	Rental and leasing of motor vehicles
77101	Renting and operational leasing of passenger cars (without driver)
77102	Renting and operational leasing of trucks, utility trailers and recreational vehicles
	Rental and leasing of personal and household goods
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.
	Rental and leasing of other machinery, equipment and tangible goods
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	Leasing of intellectual property and similar products, except copyrighted works

	EMPLOYMENT ACTIVITIES
78100	Activities of employment placement agencies
78200	Temporary employment agency activities
	Other human resources provision
78300	Provision of human resources for client businesses
	TRAVEL AGENCY, TOUR OPERATOR, RESERVATION SERVICE AND RELATED ACTIVITIES
79110	Travel agency activities
79120	Tour operator activities
79900	Other reservation service and related activities
	SECURITY AND INVESTIGATION ACTIVITIES
80100	Private security activities
80200	Security systems service activities
80300	Investigation and detective activities
	SERVICES TO BUILDING AND LANDSCAPE ACTIVITIES
81100	Combined facilities support activities
	Cleaning activities
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	Landscape care and maintenance service activities
	OFFICE ADMINISTRATIVE, OFFICE SUPPORT AND OTHER BUSINESS SUPPORT ACTIVITIES
	Office administrative and support activities
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	Activities of call centres
	Organization of conventions and trade shows
82301	Organization, promotions and/or management of event
82302	Meeting, incentive, convention, exhibition (MICE)
	Business support service activities n.e.c.
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.
O	PUBLIC ADMINISTRATION AND DEFENCE, COMPULSORY SOCIAL ACTIVITIES
	Administration of the State and the economic and social policy of the community
84111	General (overall) public administration activities
84112	Ancillary service activities for the government as a whole

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.
	Provision of services to the community as a whole
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	Compulsory social security activities e.g. SOCSO
P	EDUCATION
	Pre-primary and primary education
85101	Pre-primary education (Public)
85102	Pre-primary education (Private)
85103	Primary education (Public)
85104	Primary education (Private)
	Secondary education
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)
	Higher education
85301	College and university education (Public)
85302	College and university education (Private)
	Other education
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

85499	Others education n.e.c
	Education support services
85500	Educational support services for provision of non-instructional services
Q	HUMAN HEALTH AND SOCIAL WORK ACTIVITIES
	HUMAN HEALTH ACTIVITIES
	Hospital activities
86101	Hospital activities
86102	Maternity home services (outside hospital)
	Medical and dental practice activities
86201	General medical services
86202	Specialized medical services
86203	Dental services
	Other human health activities
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.
	RESIDENTIAL CARE ACTIVITIES
	Residential nursing care facilities
87101	Homes for the elderly with nursing care
87102	Nursing homes
87103	Palliative or hospices
	Residential care activities for mental retardation, mental health and substance abuse
87201	Drug rehabilitation centres
87209	Other residential care activities for mental retardation n.e.c.
87300	Residential care activities for the elderly and disabled
	Other residential care activities
87901	Orphanages
87902	Welfare homes services
87909	Other residential care activities n.e.c.
	SOCIAL WORK ACTIVITIES WITHOUT ACCOMODATION
	Social work activities without accommodation for the elderly and disabled
88101	Day-care activities for the elderly or for handicapped adults
88109	Others social work activities without accommodation for the elderly and disabled
	Other social work activities without accommodation n.e.c.
88901	Counselling service
88902	Child day-care activities
88909	Other social work activities without accommodation n.e.c.
R	ARTS, ENTERTAINMENT AND RECREATION
	CREATIVE, ARTS AND ENTERTAINMENT ACTIVITIES
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.

	LIBRARIES, ARCHIVES, MUSEUMS AND OTHER CULTURAL ACTIVITIES
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	GAMBLING AND BETTING ACTIVITIES
	SPORTS ACTIVITIES AND AMUSEMENT AND RECREATION ACTIVITIES
	Sports activities
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.
	Other amusement and recreation activities
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.
S	OTHER SERVICE ACTIVITIES
	ACTIVITIES OF MEMBERSHIP ORGANIZATIONS
	Activities of business, employers and professional membership organizations
94110	Activities of business and employers membership organizations
94120	Activities of professional membership organizations
94200	Activities of trade unions
	Activities of other membership organizations
94910	Activities of religious organizations
94920	Activities of political organizations
94990	Activities of other membership organizations n.e.c.
	REPAIR OF COMPUTERS AND PERSONAL AND HOUSEHOLD GOODS
	Repair of computers and communication equipment
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

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
	Repair of personal and household goods
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.
	OTHER PERSONAL SERVICE ACTIVITIES
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.
T	ACTIVITIES OF HOUSEHOLDS AS EMPLOYERS; UNDIFFERENTIATED GOODS- AND SERVICES-PRODUCING ACTIVITIES OF HOUSEHOLDS FOR OWN USE
97000	Activities of households as employers of domestic personnel
	Undifferentiated goods-and services-producing activities of private households for own use
98100	Undifferentiated goods-producing activities of private households for own use
98200	Undifferentiated service-producing activities of private households for own use
U	ACTIVITIES OF EXTRATERRITORIAL ORGANIZATIONS AND BODIES
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/ Updated	Compliance	
			Yes	No
1/2000	Basis Period for a Non-Business Source	01/03/2000		
2/2000	Basis Period for a Business Source (Companies & Co-operatives) <i>(superseded by Public Ruling No. 5/2001 with effect from year of assessment 2001 where it relates to co-operatives)</i>	01/03/2000		
3/2000	Basis Period for a Business Source (Individuals & Persons other than Companies/Co-operatives) <i>(superseded by Public Ruling No. 6/2001 with effect from year of assessment 2001)</i>	01/03/2000		
4/2000	Keeping Sufficient Records (Companies and Co-operatives)	01/03/2000		
4/2000 (Revised)	Keeping Sufficient Records (Companies and Co-operatives)	30/06/2001		
5/2000	Keeping Sufficient Records (Individuals & Partnerships)	01/03/2000		
5/2000 (Revised)	Keeping Sufficient Records (Individuals & Partnerships)	30/06/2001		
6/2000	Keeping Sufficient Records (Persons other than Companies or Individuals)	01/03/2000		
6/2000 (Revised)	Keeping Sufficient Records (Persons other than Companies or Individuals)	30/06/2001		
7/2000	Providing Reasonable Facilities and Assistance	16/06/2000		
8/2000	Wilful Evasion of Tax and Related Offences	30/12/2000		
1/2001	Ownership of Plant and Machinery for the Purpose of Claiming Capital Allowances <i>(superseded by Public Ruling No. 5/2014)</i>	18/01/2001		
2/2001	Computation of Initial & Annual Allowances in respect of Plant & Machinery	18/01/2001		
3/2001 & Addendum	Appeal against an Assessment <i>(superseded by Public Ruling No. 3/2012)</i>	18/01/2001 & 18/05/2009		
4/2001	Basis Period for a Non-Business Source (Individuals & Persons other than Companies)	30/04/2001 18/05/2009		
5/2001	Basis Period for a Business Source (Co-operatives) <i>(superseded by Public Ruling No. 8/2014 with effect from year of assessment 2014)</i>	30/04/2001		
6/2001	Basis Period for a Business Source (Individuals & Persons other than Companies/Co-operatives) <i>(refer to Public Ruling No. 3/2000 prior to year of assessment 2001)</i>	30/04/2001		
7/2001	Basis Period for Business & Non-Business Source (Companies) <i>(superseded by Public Ruling No. 8/2014 with effect from year of assessment 2014)</i>	30/04/2001		
1/2002	Deduction for Bad & Doubtful Debts and Treatment of Recoveries	02/04/2002		
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		
1/2003 & Addendum	Tax Treatment relating to Leave Passage	05/08/2003 & 23/08/2007		
2/2003	"Key-Man" Insurance	30/12/2003		

No.	Subject of Public Ruling	Issued/Updated	Compliance	
			Yes	No
1/2004	Income from Letting of Real Property <i>(refer to Public Ruling No. 4/2011 with effect from year of assessment 2011)</i>	30/06/2004		
2/2004, Addendum, Second Addendum, Third Addendum & Fourth Addendum	Benefits-In-Kind <i>(replaced by Public Ruling No. 3/2013)</i>	08/11/2004, 20/05/2005, 17/01/2006, 17/04/2009 & 19/04/2010		
3/2004 & Addendum	Entertainment Expense <i>(refer to Public Ruling No. 3/2008 with effect from year of assessment 2008)</i>	08/11/2004 & 23/08/2007		
4/2004	Employee Share Option Scheme Benefit <i>(replaced by Public Ruling No. 11/2012)</i>	09/12/2004		
5/2004 & Addendum	Double Deduction Incentive on Research Expenditure	30/12/2004 & 03/04/2008		
1/2005	Computation of Total Income for Individual	05/02/2005		
2/2005, Addendum & Second Addendum	Computation of Income Tax Payable by a Resident Individual	06/06/2005, 06/07/2006 & 03/01/2008		
3/2005 & Addendum	Living Accommodation Benefit Provided for the Employee by the Employer	11/08/2005 & 05/02/2009		
4/2005, Addendum & Second Addendum	Withholding Tax on Special Classes of Income <i>(replaced by Public Ruling No. 1/2014)</i>	12/09/2005, 30/11/2007 & 04/01/2010		
5/2005	Deduction for Loss of Cash and Treatment of Recoveries <i>(replaced by Public Ruling No. 4/2012)</i>	14/11/2005		
6/2005 & Addendum	Trade Association	08/12/2005 & 01/07/2009		
1/2006, Addendum, Second Addendum & Third Addendum	Perquisites from Employment <i>(replaced by Public Ruling No. 2/2013)</i>	17/01/2006, 30/08/2007, 25/02/2009 & 30/07/2009		
2/2006	Tax Borne by Employers	17/01/2006		
3/2006	Property Development & Construction Contracts <i>(superseded by Public Ruling No. 1/2009 & 2/2009)</i>	13/03/2006		
4/2006	Valuation of Stock In Trade and Work In Progress Part I	31/05/2006		
5/2006	Professional Indemnity Insurance <i>(refer to Public Ruling No. 3/2009 with effect from year of assessment 2008)</i>	31/05/2006		
6/2006	Tax Treatment of Legal and Professional Expenses	06/07/2006		
1/2008	Special Allowances for Small Value Assets <i>(superseded by Public Ruling No. 10/2014)</i>	27/03/2008		
2/2008	Reinvestment Allowance <i>(superseded by Public Ruling No. 6/2012)</i>	03/04/2008		
3/2008	Entertainment Expense <i>(refer to Public Ruling No. 3/2004 prior to year of assessment 2008)</i>	22/10/2008		
1/2009	Property Development <i>(supersedes Public Ruling No. 3/2006)</i>	22/05/2009		
2/2009	Construction Contracts <i>(supersedes Public Ruling No. 3/2006)</i>	22/05/2009		
3/2009	Professional Indemnity Insurance <i>(refer to Public Ruling No. 5/2006 prior to year of assessment 2008)</i>	30/07/2009		

No.	Subject of Public Ruling	Issued/ Updated	Compliance	
			Yes	No
1/2010	Withholding Tax on Income under Paragraph 4(f)	19/04/2010		
2/2010	Allowable Pre-operational and Pre-commencement of Business Expenses <i>(superseded by Public Ruling No. 11/2013)</i>	03/06/2010		
1/2011	Taxation of Malaysia Employees Seconded Overseas	07/02/2011		
2/2011	Interest Expense and Interest Restriction	07/02/2011		
3/2011	Investment Holding Company	10/03/2011		
4/2011	Income from Letting of Real Property <i>(refer to Public Ruling No. 1/2004 prior to year of assessment 2011)</i>	10/03/2011		
5/2011	Residence Status of Companies and Bodies of Persons	16/05/2011		
6/2011	Residence Status of Individuals	16/05/2011		
7/2011	Notification of Change in Accounting Period of a Company / Trust Body / Co-operative Society	23/08/2011		
8/2011	Foreign Nationals Working in Malaysia - Tax Treatment	16/11/2011		
9/2011	Co-operative Society	16/11/2011		
10/2011	Gratuity <i>(superseded by Public Ruling No. 8/2013)</i>	05/12/2011		
11/2011	Bilateral Credit and Unilateral Credit	20/12/2011		
12/2011	Tax Exemption on Employment Income of Non-Citizen Individuals Working for Certain Companies in Malaysia	20/12/2011		
1/2012	Compensation for Loss of Employment	27/01/2012		
2/2012	Foreign Nationals Working in Malaysia - Tax Treaty Relief	03/05/2012		
3/2012	Appeal against an Assessment <i>(supersedes Public Ruling No. 3/2001 & its Addendum)</i>	04/05/2012		
4/2012	Deduction for Loss of Cash and Treatment of Recoveries <i>(supersedes Public Ruling No. 5/2005)</i>	01/06/2012		
5/2012	Clubs, Associations or Similar Institutions	25/06/2012		
6/2012	Reinvestment Allowance <i>(supersedes Public Ruling No. 2/2008)</i>	12/10/2012		
7/2012	Taxation of Unit Holders of Real Estate Investment Trusts / Property Trust Funds	29/10/2012		
8/2012	Real Estate Investment Trusts / Property Trust Funds - An Overview	02/11/2012		
9/2012	Taxation of Real Estate Investment Trusts / Property Trust Funds	26/11/2012		
10/2012	Tax Treatment of Malaysian Ship	13/12/2012		
11/2012	Employee Share Option Scheme Benefit <i>(supersedes Public Ruling No. 4/2004)</i>	13/12/2012		
12/2012	Share Scheme Benefit for Cross Border Employees	24/12/2012		

No.	Subject of Public Ruling	Issued/ Updated	Compliance	
			Yes	No
1/2013	Deductions for Promotion of Exports <i>[Paragraph 6.2.1(c) amended on 29/12/2014]</i>	04/02/2013		
2/2013	Perquisites from Employment <i>(supersedes Public Ruling No. 1/2006 and its Addenda)</i>	28/02/2013		
3/2013	Benefits In Kind <i>(supersedes Public Ruling No. 2/2004 and its Addenda)</i>	15/03/2013		
4/2013	Accelerated Capital Allowance	15/04/2013		
5/2013	Taxation of Unit Holders of Unit Trust Funds	23/05/2013		
6/2013	Unit Trust Funds Part II - Taxation of Unit Trusts <i>(superseded by Public Ruling No. 7/2014)</i>	23/05/2013		
7/2013	Unit Trust Funds Part I - An Overview	28/05/2013		
8/2013	Gratuity <i>(supersedes Public Ruling No. 10/2011)</i>	25/06/2013		
9/2013	Special Deduction for Expenditure on Treasury Shares	27/06/2013		
10/2013	Taxation of Business Trust	03/07/2013		
11/2013	Pre-operational Business Expenditure <i>(supersedes Public Ruling No. 2/2010)</i>	18/11/2013		
12/2013	Rescuing Contractor and Developer	17/12/2013		
1/2014	Withholding Tax on Special Classes of Income <i>(supersedes Public Ruling No. 4/2005 and its Addenda)</i>	23/01/2014		
2/2014	Taxation Of Inventors On Income From Foreign Fund Management Company	28/04/2014		
3/2014	Taxation Of Limited Liability Partnership	09/05/2014		
4/2014	Deferred Annuity	24/06/2014		
5/2014	Ownership and Use of Asset for the Purpose of Claiming Capital Allowances <i>(supersedes Public Ruling No. 1/2001)</i>	27/06/2014		
6/2014	Taxation of Foreign Fund Management Company	04/09/2014		
7/2014	Unit Trust Funds Part II - Taxation of Unit Trusts <i>(supersedes Public Ruling No. 6/2013)</i>	04/11/2014		
8/2014	Basis Period of a Company, Limited Liability Partnership, Trust Body and Co-operative Society <i>(supersedes Public Ruling No. 5/2001 & 7/2001)</i>	01/12/2014		
9/2014	Private Retirement Scheme	24/12/2014		
10/2014	Special Allowances for Small Value Assets <i>(supersedes Public Ruling No. 1/2008)</i>	31/12/2014		
11/2014	Forest Allowances and Expenses relating to Timber Extraction	31/12/2014		
12/2014	Qualifying Plant and Machinery for Claiming Capital Allowances	31/12/2014		
1/2015	Club, Association or Similar Institution <i>(replaces Public Ruling No. 5/2012)</i>	12/01/2015		