



Self

Assessment

System

EXPLANATORY NOTES

HINDU JOINT FAMILY

INCOME TAX

Amendments to The Income Tax Act 1967 for Year 2011:

For Year 2011

2011

Item	Subject	Page
J1	Schedule 7A Allowance	10
	Claim Code 146	13
	Claim Code 219	13

TOGETHER WE DEVELOP THE NATION

This Explanatory Notes is intended to assist you in completing the Form TJ for Year of Assessment 2011. Please read this Notes with care so that the form and the declarations made therein for Year of Assessment 2011 are true and complete.

If you are entitled to a tax refund as per item **D7** in this return form, furnish the following working sheets which are available from the Form TJ Guidebook at the LHDNM website:-

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

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

All items must be completed in **block letters** and use **black** ink pen. Leave the box(es) blank if not relevant to you.

Declare in Ringgit Malaysia currency. Please indicate the amount to the value of *sen* in items B33a to B34, C33a to C34, Part D and Part E. Other items relating to amount only require the indication of *ringgit*.

Example: Statutory Income for Business 1 (item B1) RM125,955.67
 Total Tax Chargeable (item C34) RM19,322.85

B1	Business 1	5 2 1 1 1 1 2 5 . 9 5 5
C34	TOTAL TAX CHARGEABLE (C33a to C33g)	C34 1 9 3 2 2 . 8 5

WHO HAS TO DECLARE AND FILL OUT FORM TJ

A Hindu joint family means what in any system of law prevailing in India is known as a Hindu joint family or coparcenary. The manager of the Hindu joint family or karta is required to declare all sources of income in Form TJ.

BASIC INFORMATION

1 - 2	Name of Hindu joint family as registered with LHDNM. Example: <table border="0" style="width: 100%;"> <tr> <td style="border: 1px solid black; border-radius: 10px; padding: 2px;">1</td> <td style="padding: 2px;">Name of Hindu Joint Family</td> <td style="border: 1px solid black; padding: 2px;">G O P A L C H E T T I A R F A M I L Y</td> </tr> </table> The Hindu joint family's income tax number as registered with LHDNM. Example: <table border="0" style="width: 100%;"> <tr> <td style="border: 1px solid black; border-radius: 10px; padding: 2px;">2</td> <td style="padding: 2px;">Income Tax No.</td> <td style="border: 1px solid black; padding: 2px;">J 0 1 2 3 4 5 6 7 0 9</td> </tr> </table>	1	Name of Hindu Joint Family	G O P A L C H E T T I A R F A M I L Y	2	Income Tax No.	J 0 1 2 3 4 5 6 7 0 9
1	Name of Hindu Joint Family	G O P A L C H E T T I A R F A M I L Y					
2	Income Tax No.	J 0 1 2 3 4 5 6 7 0 9					

STATUS OF TAX

To facilitate the processing of return forms, please complete this section correctly based on the tax computed on page 7 of Form TJ 2011. Enter 'X' in one relevant box only.

PART A

PARTICULARS OF HINDU JOINT FAMILY

A1	KARTA IS RESIDENT IN MALAYSIA	<p>Enter '1' in the box provided if the Hindu joint family is resident in Malaysia or '2' if resident outside Malaysia.</p> <p>Karta is the manager or the head of the Hindu joint family. The resident status of a Hindu joint family depends on its karta's resident status.</p> <p>If the karta is resident in Malaysia, the Hindu joint family is deemed to be resident in Malaysia, or otherwise. Refer to the method on the determination of an individual's resident status for determining the resident status of the karta.</p>													
A2	COUNTRY WHERE KARTA IS RESIDENT	Enter country code 'MY' if item A1 is '1'. Refer to the country codes on page 12 of this explanatory notes or the full list in Appendix E of the Form TJ Guidebook.													
A3	COMPLIANCE WITH PUBLIC RULINGS	Public Ruling is a guide for the public which sets out the interpretation of the Director General of Inland Revenue in respect of a particular tax law, policy and procedure that are to be applied. Refer to Appendix H of the Form TJ Guidebook for the list of Public Rulings. Details of each Public Ruling are available from the LHDNM website. Enter '1' for full compliance with Public Rulings or '2' if one or more rulings are not complied with.													
A3a	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.													
A4	CORRESPONDENCE ADDRESS OF KARTA	Address to be used for any correspondence with LHDNM.													
A5	BUSINESS PREMISE ADDRESS OF HINDU JOINT FAMILY	Address where the main business of the Hindu joint family is carried on, if any.													
A6	ADDRESS WHERE RECORDS OF HINDU JOINT FAMILY ARE MAINTAINED	Enter "1" in the box provided if the records of the association are kept as per the correspondence address or "2" if kept at the registered address or "3" if kept at an address other than both.													
A7	OTHER ADDRESS	State the address if the answer in item A6 is '3'.													
A7a	WEBSITE / BLOG ADDRESS	Website / blog address (if any).													
A8	PARTICULARS OF KARTA	Enter the particulars of the karta where relevant.													
A8a	NAME	Enter the karta's name as per identity card.													
A8b	IDENTITY CARD / POLICE / ARMY NO.	Enter the identity card number or police number or army number whichever is relevant.													
A8c	PASSPORT NO.	Passport number as per passport book.													
A8d	INCOME TAX NO.	<p>Enter the income tax number of the karta, if any.</p> <p><i>Example:</i> Income Tax No. is SG 00123456090</p> <p style="text-align: center;"> SG/OG <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>O</td><td>G</td></tr></table> <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>0</td><td>0</td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>0</td><td>9</td><td>0</td></tr></table> </p>	O	G	0	0	1	2	3	4	5	6	0	9	0
O	G														
0	0	1	2	3	4	5	6	0	9	0					

A8e	TELEPHONE NO.	Telephone number of the karta.
A9a	NAME OF BANK	If the Hindu joint family is entitled to a tax refund by LHDNM, state the name of the bank concerned through which the payment may be credited into the account of the Hindu joint family.
A9b	BANK ACCOUNT NO.	Account number of the Hindu joint family at the relevant bank.
A9c	ADDRESS OF BANK	Address of the bank in relation to item A9a
PART B		STATUTORY INCOME, TOTAL INCOME AND TOTAL TAX CHARGEABLE
FILL IN THIS PART IF THE ASSOCIATION IS RESIDENT IN MALAYSIA (IF A1 = 1)		
B1 – B3	BUSINESS	<p>Gains or profits from carrying on a business, trade, vocation, profession and every manufacture, adventure or concern in the nature of trade are liable to tax. These include gross receipts from the sales of goods and services rendered such as by doctors or lawyers.</p> <p>If there are more than three (3) businesses, enter the sum of statutory income from Business 3 and so forth in item B3. List out Business 3 and so forth as per format B1 and B2 for each business by using attachment(s) and submit together with the Form TJ.</p> <p>Amount J5 from Working Sheet HK-1 / amount N from Working Sheet HK-1C / amount L from Working Sheet HK-1D</p>
B4 – B6	PARTNERSHIP CAPITAL ALLOWANCE	<p>Share of profit from carrying on a business, trade, vocation, profession and every manufacture, adventure or concern in the nature of trade is liable to tax.</p> <p>If there are more than three (3) partnership businesses, enter the sum of statutory income from Partnership 3 and so forth in item B6. List out Partnership 3 and so forth as per format B4 and B5 for each business by using attachment(s) and submit together with the Form TJ.</p> <p>Amount E/G/J from Working Sheet HK-1B</p> <p>This is granted in place of depreciation and the rate of allowance depends on the type of relevant asset. Refer to Working Sheet HK-1.2 to HK-1.2A for computation.</p>
B8	BUSINESS LOSSES BROUGHT FORWARD	<p>These are business/partnership losses suffered in earlier years of assessment and brought forward to the current year to be set off against business/partnership income.</p> <p>Amount B from Working Sheet HK-1.3. If the amount in B8 exceeds amount in B7, enter the amount as per item B7.</p>
B10	DIVIDENDS	<p>Enter dividends / distribution of income received from companies and unit trust [other than real estate investment trust (REIT) and property trust funds (PTF)] which have been charged to tax at 25%.</p> <p>Please submit Working Sheet HK-3 together with your Form TJ if you are entitled to a tax refund in item D7.</p> <p>Amount C(iii) from Working Sheet HK-3.</p>

		enter the amount as per B17 in this box.
B20	QUALIFYING PROSPECTING EXPENDITURE - SCHEDULE 4 AND PARAGRAPH 44(1)(b)	Expenditure on prospecting operations in searching for, discovering or winning access to mineral deposits in an eligible area or in testing such deposits, is deductible if incurred and claimed by the individual. This amount is restricted to the amount in B19 . The balance not absorbed by item B19 (if any) is to be entered in item J3 .
B23 – B28		DONATIONS AND GIFTS
<p>Gift of Money to the Government, State Government or Local Authorities Gift of money to the Government, a State Government or local authority. Subsection 44(6)</p>		
<p>Gift of Money to Approved Institutions or Organisations Gift of money to institutions / organizations approved by the Director General of Inland Revenue. Subsection 44(6) and proviso</p> <p>Gift of Money or Cost of Contribution In Kind for Any Approved Sports Activity or Sports Body Gift of money or cost of contribution in kind for any sports activity approved by the Minister or any sports body approved by the Commissioner of Sports appointed under the Sports Development Act 1997. Subsection 44(11B)</p> <p>Gift of Money or Cost of Contribution In Kind for any Approved Project of National Interest Approved by the Ministry of Health Gift of money or cost of contribution in kind for any project of national interest approved by the Minister. Subsection 44(11C)</p>		<p>} Restricted to 7% of the Aggregate Income in item B17</p>
<p>Gift of Artefacts, Manuscripts or Paintings Gift of artefacts, manuscripts or paintings to the Government will be based on the value determined by the Director General of the National Museum or the National Archives. Subsection 44(6A)</p> <p>Gift of Money for the Provision of Library Facilities or to Libraries Gift of money not exceeding RM20,000 for the provision of library facilities to public libraries or libraries of schools / institutions of higher learning. Subsection 44(8)</p> <p>Gift of Paintings to the National Art Gallery or Any State Art Gallery An amount equal to the value of the gift of paintings as determined by the National Art Gallery or any state art gallery. Subsection 44(11)</p> <p>ZAKAT PERNIAGAAN The amount which can be claimed is restricted to 2.5% of the aggregate income in B17. Subsection 44(11A)</p>		
B31	PERSONAL RELIEF	
B33a	TAX ON THE FIRST	Match the chargeable income from item B32 with the range of chargeable income as provided in the tax schedule (page 12 of this

B33b	TAX ON THE BALANCE	Explanatory Notes). <i>Example:</i>
B34	TOTAL TAX CHARGEABLE	Chargeable income as per B32: RM35,500 Use category F of the tax schedule to compute as follows: Tax on the first RM35,000 RM1,525.00 Tax on the balance RM500 @ 12% RM 60.00 Total income tax RM1,585.00
		Enter in items B33a , B33b and 34 of the Form TJ as shown below:

B33a Tax on the first	<input type="text" value="35000"/>		<input type="text" value="152500"/>
B33b Tax on the balance	<input type="text" value="500"/>	At Rate (%) <input type="text" value="12"/>	<input type="text" value="6000"/>
B34 TOTAL TAX CHARGEABLE (B33a + B33b)		B34	<input type="text" value="158500"/>

PART C	STATUTORY INCOME, TOTAL INCOME AND TOTAL TAX CHARGEABLE
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FILL IN THIS PART IF THE KARTA IS NOT RESIDENT IN MALAYSIA (IF A1 = 2)

C1 – C28	Refer to the explanation for Part B (except interest and royalties) from pages 4 to 6 of this Explanatory Notes.
C31	<p>GROSS INCOME SUBJECT TO TAX AT OTHER RATES</p> <p>For an association which is not resident in Malaysia, income such as interest, royalties, special classes of income under section 4A and other income are subject to tax at rates other than 26%.</p> <p>These type of income are taxed on gross at rates determined by the Avoidance of Double Taxation Agreements (DTA – Refer to Appendix F of the Form TJ Guidebook) or Income Tax Act 1967 if there is no DTA.</p>
C31a	INTEREST Enter the amount of taxable gross income from interest.
C31b	ROYALTIES Enter the amount of taxable gross royalty income.
C31c	<p>SPECIAL CLASSES OF INCOME UNDER SECTION 4A</p> <p>Special classes of income includes amount received in respect of:</p> <ul style="list-style-type: none"> <input type="checkbox"/> amounts paid in consideration of services rendered in connection with the use of property or rights belonging to, or the installation or operation of any plant, machinery or other apparatus from, such non-resident person; <input type="checkbox"/> amounts paid in consideration of technical advise, assistance or services rendered in connection with technical management or administration of any scientific, industrial or commercial undertaking, venture, project or scheme; or

		<input type="checkbox"/> rent or other payments made under any agreement or arrangement for the use of any movable property.
C31d	OTHER INCOME	Other income not mentioned above. Enter the amount of other gross income subject to tax at rates other than 26%.

C33 - C34	COMPUTATION OF TAX CHARGEABLE Division of chargeable income according to the rate applicable. Refer to Appendix F of the Form TJ Guidebook or Income Tax Act 1967 if there is no DTA. <i>Example:</i> <i>The karta is resident in India and the Hindu joint family received income from interest and royalty.</i> Total income subject to tax at rate 26% in item C30 : RM50,500 Total income subject to tax at rate 15% in item C31a : RM10,000 Total income subject to tax at rate 10% in item C31b : RM25,000 Enter in items C33a , C33d , C33f and C34 of the Form TJ as shown below:	
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Chargeable		Rate (%)	Tax Chargeable
C33a	5 0 5 0 0	26	1 3 1 3 0 0 0
Gross Income subject to tax at other rates			
C33d	2 5 0 0 0	10	2 5 0 0 0 0
C33f	1 0 0 0 0	15	1 5 0 0 0 0
C34	TOTAL TAX CHARGEABLE (C33a to C34g)	C34	1 7 1 3 0 0 0

PART D		TAX PAYABLE / REPAYABLE
D1	TOTAL TAX CHARGEABLE	Total tax chargeable for an association RESIDENT in Malaysia is from item B34 or C34 if NOT RESIDENT.
D2	TAX DEDUCTION UNDER SECTION 51 OF FINANCE ACT 2007 (DIVIDENDS)	Please submit Working Sheet HK-3 if the karta is entitled to a tax refund as per item D7 of the Form TJ. Amount D from Working Sheet HK-3.

D3	TAX DEDUCTION UNDER SECTION 110 (OTHERS)	<p>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.</p> <p>Please submit Working Sheet HK-6 if the karta is entitled to a tax refund. Amount B from Working Sheet HK-6.</p>
D4	SECTION 132 TAX RELIEF	Relief from double taxation on foreign income brought into Malaysia. Refer to Appendix F (Guidebook TJ) 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.
D5	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.

PART E

STATUS OF TAX FOR YEAR OF ASSESSMENT 2011

E1 – E4 The tax payable and tax paid (through the instalment scheme) are adjusted in this section. Enter “0” in this box if entitled to a tax refund as per item **D7**. Enter the amount of instalment payments made for current year income in item **E2**.

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), EON Bank and Affin Bank Berhad (ABB)** by using the bank payment slip.
 - **CIMB, PBB, Maybank, EON Bank** 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
 - **e-Payment** through FPX (Financial Process Exchange) at LHDNM website, <http://www.hasil.gov.my>
 - 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

After computing the tax up to Part E, the karta is reminded to complete the ‘Status of Tax’ section on page 1 of Form TJ 2011 by entering ‘X’ in one relevant box only.

PART F

INCOME OF PRECEDING YEARS NOT DECLARED

F1 – F3 Enter the amount of income received in respect of any earlier year not previously declared.
Example: Dividend paid in 2010 but dividend voucher only received in 2011.
Please use attachment in case of insufficient writing space.

PART G		PARTICULARS OF BUSINESS INCOME
G1a	BALANCE FROM CURRENT YEAR LOSSES	Current year's business/partnership losses not absorbed. Amount F from Working Sheet HK-1.3
G1b	BALANCE FROM PREVIOUS YEARS' LOSSES	Balance from previous years' business/partnership losses not absorbed. Amount C from Working Sheet HK-1.3
G1c	LOSSES CARRIED FORWARD	G1a plus G1b Amount G from Working Sheet HK-1.3
G2a – G2f	CAPITAL ALLOWANCES	Claim for capital allowances in the computation of statutory income from business and partnership.
	Allowance absorbed	Capital allowance absorbed in the current year. Amount K5 from Working Sheet HK-1 / amount K4 from Working Sheet HK-1B / amount Q5 from Working Sheet HK-1C / amount N5 from Working Sheet HK-1D
	Balance carried forward	Amount K6 from Working Sheet HK-1 / amount K5 from Working Sheet HK-1B / amount Q6 from Working Sheet HK-1C / amount N6 from Working Sheet HK-1D
G3a – G3d		PARTICULARS OF WITHHOLDING TAXES
<p>Section 107A</p> <p>Payment to non-resident contractors for services under a contract. Withholding tax rate according to ITA 1967:</p> <p>10 % of gross amount on account of tax which is or may be payable by that non-resident contractor</p> <p>Plus</p> <p>3% of gross amount on account of tax which is or may be payable by the employees of that non-resident contractor.</p> <p>Section 109</p> <p>Payment of interest or royalties to non-resident persons. Withholding tax rate according to Part II Schedule 1 of ITA 1967. Refer to Appendix F (Form TJ Guidebook) for rates according to the Avoidance of Double Taxation Agreements.</p> <p>Section 109A</p> <p>Payment in respect of services performed/rendered in Malaysia by public entertainers. Withholding tax rate according to Part II Schedule 1 of ITA 1967: 15% of gross.</p> <p>Section 109B</p>		

Payment of kind classified under section 4A to non-resident persons. Withholding tax rate according to Part V Schedule 1 of ITA 1967. Refer to Appendix F (Form TJ Guidebook) for rates according to the Avoidance of Double Taxation Agreements.

Section 109F

Payment to a non-resident person in relation to income under paragraph 4(f) of ITA 1967, is subject to withholding tax at the rate of 10% on gross as specified in Part XIII Schedule 1 of ITA 1967.

TOTAL GROSS AMOUNT PAID

Total gross amount paid before any deduction.

TOTAL TAX WITHELD AND REMITTED TO LHDNM

Regulations and procedures for payment set out by the Collections Branch must be complied.

PART H		SPECIAL DEDUCTION, FURTHER DEDUCTION AND DOUBLE DEDUCTION
H1 – H5	Please use the claim codes provided on page 13 of this Explanatory Notes.	
PART J		INCENTIVE CLAIM
J1	SCHEDULE 7A ALLOWANCE	<p>This incentive is given to an individual who undertakes a project in transforming his business of rearing chicken and ducks from an opened house to a closed house system; or in expanding his existing business of rearing chicken and ducks in a closed house system as verified by the Minister responsible for agriculture and agro-based industry (paragraph 1C and subparagraph 8(d) Schedule 7A of ITA 1967).</p> <p>This incentive can be claimed if there is balance of Schedule 7A allowance not fully absorbed (paragraph 4 Schedule 7A).</p> <p>Refer to paragraph 3 Schedule 7A and Working Sheets HK-1B / HK-1C (whichever is relevant) regarding computation. Retain original documents pertaining to the qualifying capital expenditure, application form and computation of the allowance for examination.</p>
J2	INCREASED EXPORTS ALLOWANCE FOR QUALIFYING SERVICES	Refer to paragraphs 2, 3 and 6 of the Income Tax (Exemption) (No. 9) Order 2002 [P.U.(A) 57] and Income Tax (Exemption) (Amendment) Order 2006 [P.U.(A) 275] to determine the eligibility. Refer to Working Sheet HK-1B / HK-1D for computation.
J3	SCHEDULE 4 QUALIFYING EXPENDITURE	Expenditure not fully absorbed in the current year (residual expenditure to be carried forward) has to be entered in this item.

PART K		FINANCIAL PARTICULARS OF ASSOCIATION
K1 – K50	<p>This section should only be filled if there are items related to the karta's income and expenses.</p> <p>Enter relevant particulars from the current year's Statement of Income and Expenses, and Balance Sheet in the boxes provided.</p>	
PART L		PARTICULARS OF EXEMPT INCOME
L1 – L5	<p>This section is to be completed only if the karta has tax exempt income for the current year.</p>	
DECLARATION BY KARTA		
<p>Enter your name as the head of the Hindu joint family. A karta or manager of the Hindu joint family is individually responsible in respect of the Hindu joint family's tax matters.</p> <p>If the return form is not affirmed and duly signed, it shall be deemed incomplete and returned to you. The use of signature stamp is not allowed. Penalty will be imposed in case of late resubmission of the return form to LHDNM.</p>		
PARTICULARS OF THE FIRM AND SIGNATURE OF THE PERSON WHO COMPLETES THIS RETURN FORM		
<p>This section has to be filled in, affirmed and duly signed by the tax agent who completes this return form.</p>		

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

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

Note: R.O. = Republic of;

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

CLAIM CODES	
SPECIAL DEDUCTIONS	
Code	Claim
101	Equipment for disabled employees; or expenditure on the alteration or renovation of premises for the benefit of disabled employees
102	Translation into or publication in the national language of books approved by the Dewan Bahasa dan Pustaka
103	Provision of library facilities/contributions to libraries (maximum RM100,000)
104	Expenditure on public welfare/amenities
105	Revenue expenditure on the provision and maintenance of child care centre for employees' benefit
106	Establishment and management of approved musical or cultural groups
107	Expenditure incurred for sponsoring any approved local and foreign arts, cultural or heritage activity: <ul style="list-style-type: none"> • not exceeding RM500,000 in aggregate • not exceeding RM200,000 for sponsoring foreign arts, cultural or heritage activity
110	Revenue expenditure on scientific research directly undertaken and related to the business
114	Deduction for information technology-related expenditure
116	Contribution to an approved benevolent fund/trust account in respect of individuals suffering from serious diseases
117	Provision of practical training in Malaysia to resident individuals who are not own employees
120	Investment in a venture company
121	Deduction for gifts of new personal computer and monthly broadband subscription fee to employees
122	Cost of developing website
137	Deduction for investment in a BioNexus status company
140	Deduction of Pre-Commencement of business expenses relating to employee recruitment
141	Deduction for benefit and gift from employer to employee
144	Expenditure on registration of patent and trade mark
146	Deduction for contribution to Universal Service Provision Fund (USP Fund)
FURTHER DEDUCTIONS	
Code	Claim
201	Premiums on imported cargo insured with an insurance company incorporated in Malaysia
202	Remuneration of disabled employees
204	Premiums on exported cargo insured with an insurance company incorporated in Malaysia
205	Freight charges incurred for the export of rattan and wood-based products (excluding veneer and sawn timber)
208	Premiums for export credit insurance taken with Malaysia Export Credit Insurance Bhd
212	Freight charges for shipping goods from Sabah/Sarawak to Peninsular Malaysia
216	Deduction for promotion of Malaysia International Islamic Financial Centre
217	Deduction for expenses relating to remuneration of employees
218	Deduction for cost of training for employees
219	Deduction for Premium for Export Credit Insurance based on Takaful
DOUBLE DEDUCTIONS	
Code	Claim
301	Revenue expenditure incurred on approved research
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
306	Expenditure incurred for the promotion of export of professional services

HK-3:

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

Name																																								
Income Tax No.											I/C No.																													
Year of Assessment					Business Registration No.																																			

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

A. List of dividend income:

No.	Date of Payment	For Year Ended	Warrant No. / Serial No.	Name of Company	Gross Dividend		Tax Rate	Tax Deducted		Net Dividend	
					RM	sen		RM	sen	RM	sen
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
TOTAL NET DIVIDEND											
Total Regressed											
					X [amount from B(i)]			Y [amount from B(ii)]			

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

