

SULIT



**BAHAGIAN PEPERIKSAAN DAN PENILAIAN
JABATAN PENDIDIKAN POLITEKNIK
KEMENTERIAN PENDIDIKAN TINGGI**

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI JUN 2017

DPA3033 : MALAYSIAN TAXATION 1

TARIKH : 23 OKTOBER 2017

MASA : 8.30 PAGI - 10.30 PAGI (2 JAM)

Kertas ini mengandungi **SEMBILAN BELAS (19)** halaman bercetak.

Struktur (4 soalan)

Dokumen sokongan yang disertakan : Income Tax Rates For Year Assessment
2016

JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

SULIT

INSTRUCTION:

This section consists of **FOUR (4)** structured questions. Answer **ALL** questions.

ARAHAN:

*Bahagian ini mengandungi **EMPAT (4)** soalan berstruktur. Jawab **SEMUA** soalan.*

QUESTION 1

a) "Section 7(1)(b) of the Income Tax Act 1967 states that individual staying in Malaysia for a period less than 182 days and that period is linked by or linked to another period of equal or more than 182 consecutive days. Periods of temporary absence are relevant for the purposes of applying this section".

(i) Define the meaning of temporary absence [2 marks]

(ii) State **THREE (3)** situations of "temporary absence" under Section 7(1)(b) ITA 1967. [3 marks]

b) Cik Tha an Australian citizen, arrived in Malaysia for the first time on 20 May 2012 to work as a lecturer in one of the private institutions in Klang Valley. Her contract with the institution began on 1 June 2012 and ended on 31 August 2016. She is leaving Malaysia permanently on 30 September 2016. Details of her stay in Malaysia are as follows:

Year	Date
2012	20 May to 17 July 19 November to 31 December
2013	1 January to 15 April 1 May to 20 August
2014	10 April to 30 September 5 November to 12 December
2015	15 January to 10 April
2016	1 July to 30 September

CLO1
C1

Notes:

1. Cik Tha was in the United States from 16 April 2013 to 30 April 2013 attending an academic conference.
2. From 1 October until 25 October 2014, Che Tha was in Australia to visit his sister who was undergoing medical treatment.
3. Cik Tha was in Australia from 1 January 2015 to 14 January 2015 for a holiday.

Required:CLO1
C4

Determine the residence status of Cik Tha for the years of assessment 2012 to 2016, with the relevant sub-section of the Income Tax Act 1967.

[15 marks]

- c) Mrs. Anis worked as a manager in a supermarket in Alor Setar. During the year 2017, she received a notice from IRB stating that her tax assessment for the year of assessment 2016 was RM2,600. Mrs. Anis decided to pay the tax within 70 days of the notice of assessment.

Required:CLO1
C5

Generate the tax amount that needs to be settled by Mrs. Anis.

[5 marks]

SOALAN 1

- a) "*Seksyen 7 (1) (b) Akta Cukai Pendapatan 1967 menyatakan bahawa individu berada di Malaysia untuk tempoh masa yang kurang daripada 182 hari dan tempoh itu bersambung dengan atau dikaitkan dengan satu lagi tempoh sama atau lebih daripada 182 hari berturut-turut. Tempoh ketiadaan sementara berkaitan untuk tujuan pemakaian seksyen ini*".

CLO1
C1

- (i) *Takrifkan maksud ketiadaan sementara*

[2 markah]

- (ii) *Nyatakan TIGA (3) keadaan "ketiadaan sementara" seperti di bawah Seksyen 7(1)(b).*

[3 markah]

INSTRUCTION:

This section consists of **FOUR (4)** structured questions. Answer **ALL** questions.

ARAHAN:

*Bahagian ini mengandungi **EMPAT (4)** soalan berstruktur. Jawab **SEMUA** soalan.*

QUESTION 1

a) "Section 7(1)(b) of the Income Tax Act 1967 states that individual staying in Malaysia for a period less than 182 days and that period is linked by or linked to another period of equal or more than 182 consecutive days. Periods of temporary absence are relevant for the purposes of applying this section".

(i) Define the meaning of temporary absence [2 marks]

(ii) State **THREE (3)** situations of "temporary absence" under Section 7(1)(b) ITA 1967. [3 marks]

b) Cik Tha an Australian citizen, arrived in Malaysia for the first time on 20 May 2012 to work as a lecturer in one of the private institutions in Klang Valley. Her contract with the institution began on 1 June 2012 and ended on 31 August 2016. She is leaving Malaysia permanently on 30 September 2016. Details of her stay in Malaysia are as follows:

Year	Date
2012	20 May to 17 July
	19 November to 31 December
2013	1 January to 15 April
	1 May to 20 August
2014	10 April to 30 September
	5 November to 12 December
2015	15 January to 10 April
2016	1 July to 30 September

CLO1
C1

Notes:

1. Cik Tha was in the United States from 16 April 2013 to 30 April 2013 attending an academic conference.
2. From 1 October until 25 October 2014, Che Tha was in Australia to visit his sister who was undergoing medical treatment.
3. Cik Tha was in Australia from 1 January 2015 to 14 January 2015 for a holiday.

Required:CLO1
C4

Determine the residence status of Cik Tha for the years of assessment 2012 to 2016, with the relevant sub-section of the Income Tax Act 1967.

[15 marks]

- c) Mrs. Anis worked as a manager in a supermarket in Alor Setar. During the year 2017, she received a notice from IRB stating that her tax assessment for the year of assessment 2016 was RM2,600. Mrs. Anis decided to pay the tax within 70 days of the notice of assessment.

Required:CLO1
C5

Generate the tax amount that needs to be settled by Mrs. Anis.

[5 marks]

SOALAN 1

- a) "*Seksyen 7 (1) (b) Akta Cukai Pendapatan 1967 menyatakan bahawa individu berada di Malaysia untuk tempoh masa yang kurang daripada 182 hari dan tempoh itu bersambung dengan atau dikaitkan dengan satu lagi tempoh sama atau lebih daripada 182 hari berturut-turut. Tempoh ketiadaan sementara berkaitan untuk tujuan pemakaian seksyen ini*".

CLO1
C1

- (i) *Takrifkan maksud ketiadaan sementara*

[2 markah]

- (ii) *Nyatakan TIGA (3) keadaan "ketiadaan sementara" seperti di bawah Seksyen 7(1)(b).*

[3 markah]

- b) *Cik Tha*, warga Australia, tiba di Malaysia buat kali pertama pada 20 Mei 2012 untuk bekerja sebagai pensyarah di salah sebuah institusi swasta di Lembah Klang. Kontrak beliau dengan institusi itu bermula pada 1 Jun 2012 dan berakhir pada 31 Ogos 2016. Beliau meninggalkan Malaysia buat selama-lamanya pada 30 September 2016. Butiran beliau tinggal di Malaysia adalah seperti berikut:

Tahun	Tarikh
2012	20 Mei sehingga 17 Julai 19 November sehingga 31 Disember
2013	1 Januari sehingga 15 April 1 Mei sehingga 20 Ogos
2014	10 April sehingga 30 September 5 November sehingga 12 Disember
2015	15 Januari sehingga 10 April
2016	1 Julai sehingga 30 September

Nota :

1. *Cik Tha* berada di Amerika Syarikat dari 16 April 2013 hingga 30 April 2013 menghadiri persidangan akademik.
2. Mulai 1 Oktober sehingga 25 Oktober 2014, *Cik Tha* berada di Australia kerana melawat kakaknya yang menjalani rawatan perubatan.
3. *Cik Tha* berada di Australia dari 1 Januari 2015 hingga 14 Januari 2015 untuk bercuti.

Dikehendaki:

Tentukan taraf mastautin *Cik Tha* untuk tahun taksiran 2012 sehingga 2016, dengan subseksyen yang berkaitan dalam Akta Cukai Pendapatan 1967.

[15 markah]

- c) *Puan Anis* bekerja sebagai pengurus pasar raya di Alor Setar. Pada tahun 2017, beliau menerima notis dari LHDN menyatakan bahawa jumlah taksiran cukai untuk tahun taksiran 2016 adalah berjumlah RM2,600. *Puan Anis* bercadang untuk membayar cukai dalam tempoh 70 hari dari tarikh notis taksiran.

CLO1
C4

CLO1
C5*Dikehendaki:**Janakan jumlah cukai yang perlu dijelaskan oleh Puan Anis.*

[5 markah]

QUESTION 2CLO2
C1a) List down the following [other than items stated in **Question (b)**]:

- (i) **THREE (3)** exempted gratuity;
- (ii) **FOUR (4)** tax exempted benefit-in-kind;
- (iii) **THREE (3)** taxable income under section 13(1)(a) Income Tax Act 1967.

[10 marks]

b) Mr Fendy, a Malaysian resident (aged 48) had been employed by a Malaysian company since 1 January 2005 as a retail manager. However, his service was terminated by the company on 31 December 2016 due to non-performance. Upon his termination, he received a compensation of RM100,000.

During the year 2016, his remuneration package was as follows:

1. Monthly salary of RM15,000 (net).
2. Entertainment allowance of RM1,000 per month of which 70% was used for business purposes.
3. A new Perdana Executive at a cost of RM105,000 including the petrol was provided to him.
4. The company provided him a driver with a salary of RM1,100 per month.
5. A fully furnished bungalow was provided with a monthly rental value of RM3,600, inclusive of RM600 for furniture rental paid by the company.
6. Lump sum of RM200,000 withdrawals from the unapproved fund, of which 60% represents the employer's contribution.
7. Reimbursement of utilities bills by the company amounted to RM 4,800.

Required:CLO2
C2

Compute the adjusted employment income of Mr Fendy for the year of assessment 2016.

[15 marks]

SOALAN 2CLO2
C1

a) Senaraikan yang berikut [selain item dalam Soalan (b)]:

- (i) **TIGA (3)** ganjaran yang dikecualikan cukai;
- (ii) **EMPAT (4)** manfaat berupa barangan yang dikecualikan cukai;
- (iii) **TIGA (3)** pendapatan yang boleh dicukai di bawah Seksyen 13(1)(a) Akta Cukai Pendapatan 1967.

[10 markah]

b) Encik Fendy, seorang pemastautin Malaysia (berumur 48) telah bekerja di sebuah syarikat Malaysia sejak 1 Januari 2005 sebagai pengurus peruncitan. Walau bagaimanapun, perkhidmatannya telah ditamatkan oleh syarikat itu pada 31 Disember 2016 disebabkan oleh ketidaklaksanaan. Selepas penamatan, dia menerima pampasan sebanyak RM100,000.

Sepanjang tahun 2016, pakej imbuhan beliau adalah seperti berikut:

1. Gaji bulanan sebanyak RM15,000 (bersih).
2. Elaun keraian RM1,000 sebulan yang mana 70% telah digunakan untuk tujuan perniagaan.
3. Sebuah Perdana Eksekutif baru pada kos RM105,000 termasuk manfaat petrol disediakan untuk beliau.
4. Syarikat menyediakan seorang pemandu dengan gaji sebanyak RM1,100 sebulan.
5. Sebuah banglo yang dilengkapi sepenuhnya disediakan dengan sewa bulanan RM3,600, termasuk RM600 untuk sewa perabot yang dibayar oleh syarikat.
6. Sebanyak RM200,000 daripada dana yang tidak diluluskan telah dikeluarkan di mana 60% mewakili caruman majikan.
7. Syarikat membayar balik bil utiliti kepada beliau sebanyak RM 4,800.

CLO2
C2

Dikehendaki:

Kira pendapatan penggajian terlaras Encik Fendy bagi tahun taksiran 2016.

[15 markah]

QUESTION 3

CLO2
C1

- (a) Interest can be defined as the premium or consideration paid for the use of some of money or property to the lender or from the settlement of debts.

Give **FIVE (5)** tax exempted interest income received by an individual resident in Malaysia.

[5 marks]

CLO2
C2

- (b) Below are the royalty incomes for the year 2016:

Type of royalties incomes	RM
Translation of book	22,000
Publication of musical compositions	35,000

Compute the adjusted royalty incomes for the year of assessment 2016.

[5 marks]

- (c) Saleh is a Malaysian resident, aged 40 and works as a financial executive at YES Creative Sdn. Bhd.

- (i) His total income for the year of assessment 2016 is RM71,300.

- (ii) Saleh is married to Jeslina, a full house wife and also a Malaysian resident. The particulars about the children are as follows:

- Fazira aged 22, studying at University of Malaya and married.
- Faidah aged 19, taking her *Sijil Tinggi Pelajaran Malaysia (STPM)* examination.
- Fiyad aged 17, waiting for *Sijil Pelajaran Malaysia (SPM)* result.
- Farhan aged 13, studying at Sekolah Menengah Pendidikan Khas Indahpura.
- Farid aged 10, studying at Sekolah Kebangsaan Shah Alam.

(iii) Saleh made the following expenses for the year 2016:

	RM
Contribution to Employee Provident Fund (EPF)	5,544
Expenses on medical treatment for his parents	3,600
Complete medical examination for his son (Farhan)	1,200
Net deposit in Skim Simpanan Pendidikan Nasional (SSPN)	4,700
Purchase of sport equipment	280
Insurance premiums on life of Saleh	2,400
Medical and educational insurance for children	6,000
Zakat	2,750

CLO2
C3

Required:

Calculate the tax liability of Saleh for his income for the year of assessment 2016.

[15 marks]

SOALAN 3

(a) *Faedah* didefinisikan sebagai premium atau bayaran balik atas penggunaan sejumlah wang atau harta benda kepada pemberi pinjam atau daripada penyelesaian hutang.

CLO2
C1

Beri **LIMA (5)** pendapatan faedah yang dikecualikan cukai oleh individu pemastautin di Malaysia.

[5 markah]

(b) Berikut adalah pendapatan royalti bagi tahun 2016:

Jenis pendapatan royalti	RM
Menterjemah buku	22,000
Penggubalan muzik	35,000

CLO2
C2

Kirakan pendapatan terlaras royalti bagi tahun taksiran 2016.

[5 markah]

(c) Saleh merupakan seorang pemastautin Malaysia, berumur 40 tahun dan bekerja sebagai eksekutif kewangan di YES Creative Sdn. Bhd.

(i) Jumlah pendapatan beliau bagi tahun taksiran 2016 adalah RM71,300.

(ii) Saleh telah berkahwin dengan Jeslina, seorang surirumah sepenuh masa dan juga pemastautin Malaysia. Maklumat berkaitan anak-anak mereka adalah seperti berikut:

- Fazira berumur 22 tahun sedang belajar di Universiti Malaya dan telah berkahwin.
- Faidah berumur 19 tahun dan sedang menduduki peperiksaan Sijil Tinggi Pelajaran Malaysia (STPM).
- Fiyad berumur 17 tahun, sedang menunggu keputusan Sijil Pelajaran Malaysia (SPM).
- Farhan berumur 13 tahun, belajar di Sekolah Menengah Pendidikan Khas Indahpura.
- Farid berumur 10 tahun, belajar di Sekolah Kebangsaan Shah Alam.

(iii) Saleh telah membuat perbelanjaan berikut sepanjang tahun 2016:

	RM
Caruman Kumpulan Wang Simpanan Pekerja (KWSP)	5,544
Belanja rawatan perubatan untuk ibu bapanya	3,600
Pemeriksaan kesihatan menyeluruh untuk anaknya (Farhan)	1,200
Simpanan bersih di Skim Simpanan Pendidikan Nasional (SSPN)	4,700
Belian peralatan sukan	280
Insurans nyawa Saleh	2,400
Insurans perubatan dan pendidikan untuk anak-anak	6,000
Zakat	2,750

Dikehendaki:

Kirakan tanggungan cukai Saleh bagi tahun taksiran 2016.

[15 markah]

SULIT

QUESTION 4

CLO3
C1

- (a) Below are the expenses incurred by Mr Zamani during the year 2016. You are required to help him to identify any TEN (10) of the expenses that are allowed to be deducted from business income.

Maintenance of premise	Specific provision for doubtful debt
Tax agent fees	Purchase of equipment for business use
Maintenance of machine	Discount given to customers
Stamp duty paid for renewal of premise rental agreement	Trade debt written off
Loss on disposal of business assets	Entertainment to potential customer
Vehicle maintenance expenses	Cleaning services for premise
Salaries to staff	Accounting fees
Cash donation	Drawings of goods
Electricity and water for premise	Renovation of office space

[10 marks]

CLO3
C2

- (b) Based on the following details, compute the statutory business income.

	RM
Net profit	85,000
Non deductible expenses	4,400
Adjusted income	72,000
Unabsorbed business loss	880
Current year capital allowance	3,870
Unabsorbed capital allowance	1,220

[5 marks]

- (c) Rifaai, a sole proprietor has carried out business since 2010 and prepares his account on 31 December each year. The following is the summary of his income statement for the year ended 31 December 2016.

	Notes	RM	RM
Gross profit			250,000
Discount from creditors			9,900
			<u>259,900</u>
<u>Less : Operating Expenses</u>			
Repairs and maintenance	1	15,400	
Vehicle maintenance expenses	2	2,700	
Bad and doubtful debts	3	13,100	
Salaries	4	96,000	
Drawings of goods		6,200	
Electricity and water		7,300	
Depreciation of vehicle		19,100	
Approved training		2,400	
Entertainment (suppliers)		2 000	
Cash donation to approved institution		2,000	(166,200)
Net profit for the year			<u><u>93,700</u></u>

Notes:

1. Repairs, renewals and maintenance :

	RM
Extension to shop building	11,800
Cleaning services for premise	3,600
	<u>15,400</u>

2. Vehicle maintenance expenses include RM700 for servicing his wife's car.

3. Bad and doubtful debts :

	RM
Bad debts written off	4,400
General provision for doubtful debts	8,700
	<u>13,100</u>

4. Salaries, include salary paid to disabled employee and Rifaai of total RM12,000 and RM24,000 respectively for the year.

Required :

CLO3
C3

Calculate the adjusted business income of Rifaai for the year of assessment 2016.

[10 marks]

SOALAN 4

CLO3
C1

- (a) Berikut adalah perbelanjaan-perbelanjaan yang dilakukan oleh En Zamani sepanjang tahun 2016. Anda dikehendaki menolong beliau untuk mengenalpasti mana-mana **SEPULUH (10)** belanja yang dibenarkan bagi pendapatan perniagaan.

<i>Penyelenggaraan premis</i>	<i>Peruntukan spesifik hutang ragu</i>
<i>Yuran ejen cukai</i>	<i>Belian peralatan perniagaan</i>
<i>Penyelenggaraan mesin</i>	<i>Diskaun diberi kepada pelanggan</i>
<i>Membayar setem duti bagi memperbaharui perjanjian sewa premis</i>	<i>Hutang lapuk hapus kira</i>
<i>Rugi atas pelupusan aset</i>	<i>Keraian untuk pelanggan berpotensi</i>
<i>Belanja selenggaraan kenderaan</i>	<i>Perkhidmatan pembersihan premis</i>
<i>Gaji pekerja</i>	<i>Yuran perakaunan</i>
<i>Sumbangan tunai</i>	<i>Ambilan barang niaga</i>
<i>Air dan elektrik premis</i>	<i>Pengubahsuaian ruangan pejabat</i>

[10 markah]

CLO3
C2

- (b) Berdasarkan maklumat di bawah, kirakan pendapatan berkanun perniagaan.

	RM
Untung bersih	85,000
Belanja tidak dibenarkan	4,400
Pendapatan terlaras	72,000
Kerugian perniagaan belum serap	880
Elaun modal tahun semasa	3,870
Elaun modal belum serap	1,220

[5 marks]

- (b) Rifaai, seorang peniaga tunggal telah menjalankan perniagaannya sejak 2010 dan menyediakan akaun tahunan perniagaan setiap 31 Disember. Berikut adalah penyata pendapatan beliau bagi tahun berakhir 31 Disember 2016.

	Notes	RM	RM
Untung kasar			250,000
Diskaun daripada pembekal			9,900
			259,900
<u>Tolak: Belanja Operasi</u>			
Pembaikan dan penyelenggaraan	1	15,400	
Belanja selenggaraan kenderaan	2	2,700	
Hutang lapuk dan rugi	3	13,100	
Gaji	4	96,000	
Ambilan barang		6,200	
Air dan elektrik		7,300	
Belanja susut nilai kenderaan		19,100	
Latihan diluluskan		2,400	
Keraian (Pembekal)		2,000	
Sumbangan tunai kepada institusi diluluskan		2,000	(166,200)
Net profit for the year			93,700

Nota:

1. Pembaikan dan penyelenggaraan :

	RM
Membesarkan bangunan kedai	11,800
Perkhidmatan pembersihan premis	3,600
	<u>15,400</u>

2. Belanja penyelenggaraan kenderaan termasuk RM700 untuk kereta isterinya.

3. Hutang lapuk dan peruntukan ragu :

	RM
Hutang lapuk	4,400
Peruntukan hutang ragu am	8,700
	<u>13,100</u>

4. Gaji termasuk gaji pekerja kurang upaya dan Rifaai masing-masing berjumlah RM12,000 dan RM24,000 untuk tahun tersebut.

Dikehendaki :

CLO3 Kirakan pendapatan terlaras perniagaan untuk Rifaai bagi tahun taksiran 2016.

C3

[10 markah]

SOALAN TAMAT

APPENDIX

INCOME TAX RATES FOR YEAR ASSESSMENT 2016

Chargeable Income	Calculations (RM)	Rate %	Tax(RM)
0 - 5,000	On the First 2,500	0	0
5,001 - 20,000	On the First 5,000 Next 15,000	1	0 150
20,001 - 35,000	On the First 20,000 Next 15,000	5	150 750
35,001 - 50,000	On the First 35,000 Next 15,000	10	900 1,500
50,001 - 70,000	On the First 50,000 Next 20,000	16	2,400 3,200
70,001 - 100,000	On the First 70,000 Next 30,000	21	5,600 6,300
100,001 - 250,000	On the First 100,000 Next 150,000	24	11,900 36,000
250,001 - 400,000	On the First 250,000 Next 150,000	24.5	47,900 36,750
400,001 - 600,000	On the First 400,000 Next 200,000	25	84,650 50,000
600,001 - 1,000,000	On the First 600,000 Next 400,000	26	134,650 104,00
Exceeding 1,000,000	On the First 1,000,000 Next ringgit	28	238,650

CAPITAL ALLOWANCES

	Initial Allowance Rates (%)	Annual Allowance Rate (%)
Plant & Machinery – General	20	14
Motor vehicle and heavy machinery	20	20
Computer and ICT Equipment	20	80
Office equipment, furniture & fitting (others)	20	10

PERSONAL RELIEF

Individual Relief Types	Amount (RM)
Self and Dependent	9,000
Medical expenses for parents OR Parent Limited 1,500 for only one mother Limited 1,500 for only one father	5,000 (Limited) OR 3000 (Limited)
Basic supporting equipment	6,000 (Limited)
Disabled Individual	6,000
Education Fees (Individual)	7,000 (Limited)
Medical expenses for serious diseases	6,000 (Limited)
Complete medical examination	500 (Limited)
Purchase of books, journals, magazines and publications	1,000 (Limited)
Purchase of personal computer (once in every 3 years)	3,000 (Limited)
Net saving in SSPN's scheme (with effect from year assessment 2012 until year assessment 2017)	6,000 (Limited)
Purchase of sport equipment for sport activities	300 (Limited)
Interest expended to finance purchase of residential property. Relief of up to RM10,000 a year for three consecutive years from the first year the interest is paid. Subject to the following conditions:	10,000 (Limited)

(i) the taxpayer is a Malaysian citizen and a resident; (ii) limited to one residential unit; (iii) the sale and purchase agreement is signed between 10th March 2009 and 31st December 2010; and (iv) the residential property is not rented out.	
Husband/Wife/Alimony Payments	4,000 (Limited)
Disable Wife/Husband	3,500
Ordinary Child relief	2,000
Each unmarried child of 18 years and above who is receiving full-time education ("A-Level", certificate, matriculation or preparatory courses).	2,000
Each unmarried child of 18 years and above 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.	8,000
Disabled child	6,000
Additional exemption of RM8,000 disable child age 18 years old and above, not married and pursuing diplomas or above qualification in Malaysia @ bachelor degree or above outside Malaysia in program and in Higher Education Institute that is accredited by related Government authorities	
Life insurance dan EPF	6,000 (Limited)
Deferred Annuity and Private Retirement Scheme (PRS) - with effect from year assessment 2012 until year assessment 2021	3,000 (Limited)
Insurance premium for education or medical benefit	3,000 (Limited)
Contribution to the Social Security Organization (SOC SO)	250 (Limited)

REBATES

Chargeable income not exceeding RM 35,000

	RM
Individual	400
Spouse	400

PRESCRIBE VALUE TABLE

VALUE OF MOTOR VEHICLE BENEFITS

Cost of car (New)	Annual Value of private usage of car	Fuel per Annum
RM	RM	RM
Up to 50,000	1,200	600
50,001 – 75,000	2,400	900
75,001 – 100,000	3,600	1,200
100,000 – 150,000	5,000	1,500
150,001 – 200,000	7,000	1,800
200,001 – 250,000	9,000	2,100
250,001 – 350,000	15,000	2,400
350,001 – 500,000	21,250	2,700
500,001 and above	25,000	3,000

HOUSEHOLD FURNITURE AND APPLIANCE

TYPES OF BIK	RM (MONTHLY)
Semi-furnished with furniture in the lounge, dining room or bedrooms.	70
Semi-air-conditioners, curtains, carpets	140
Fully-furnished with benefits as above plus one or more of the following : kitchen equipment, crockery, utensils and appliances.	280

TYPES OF BIK	RM (MONTHLY)
DRIVER	600
DOMESTIC SERVANT/MAID	400
GARDENER	300
GUARD	400