

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

CLO1
C1 (a) Describe **TWO (2)** objectives of taxation in Malaysia. [5 marks]

CLO1
C2 (b) Explain **FIVE (5)** types and responsibilities of a tax payer. [5 marks]

(c) Mr. Helmi is a consultant. He was in Malaysia for the following periods:

| Period | Days |
|-------------------------|------------------------------|
| 20/11/2012 -31/12/2012 | 42 |
| 15/9/2013 – 31/12/2013 | 108 |
| 1/1/2014 – 14/1/2014 | 14 |
| 1/4/2014 – 30/6/2014 | 91 |
| 10/3/2015 – 2/6/2015 | 85 |
| 24/8/2016 – 3/12/2016 | 102 |
| 4/12/2016 -12/12/2016 | Attended conference in Japan |
| 13/12/2016 – 31/12/2016 | 19 |
| 1/1/2017 – 9/7/2017 | 190 |
| 1/2/2018 – 6/5/2018 | 95 |
| 24/3/2020 – 19/10/2020 | 210 |
| 1/6/2021 – 8/8/2021 | 69 |

CLO1
C3 You are required to ascertain the residence status of Mr. Helmi for the years 2012 to 2021.

[15 marks]

SOALAN 1CLO1
C1(a) Huraikan **DUA (2)** objektif percukaian di Malaysia.

[5 markah]

CLO1
C2(b) Terangkan **LIMA (5)** jenis dan tanggungjawab pembayar cukai.

[5 markah]

(c) Encik Helmi seorang perunding. Beliau berada di Malaysia untuk tempoh berikut:

| <i>Tempoh</i> | <i>Hari</i> |
|-------------------------|---------------------------------|
| 20/11/2012 -31/12/2012 | 42 |
| 15/9/2013 – 31/12/2013 | 108 |
| 1/1/2014 – 14/1/2014 | 14 |
| 1/4/2014 – 30/6/2014 | 91 |
| 10/3/2015 – 2/6/2015 | 85 |
| 24/8/2016 – 3/12/2016 | 102 |
| 4/12/2016 -12/12/2016 | Menghadiri persidangan di Jepun |
| 13/12/2016 – 31/12/2016 | 19 |
| 1/1/2017 – 9/7/2017 | 190 |
| 1/2/2018 – 6/5/2018 | 95 |
| 24/3/2020 – 19/10/2020 | 210 |
| 1/6/2021 – 8/8/2021 | 69 |

CLO1
C3

Anda dikehendaki menentukan status kediaman En. Helmi untuk tahun 2012 hingga 2021.

[15 markah]

QUESTION 2CLO1
C1a) List **FIVE (5)** types of the gross income of an employee under section 13(1)(b).

[5 marks]

CLO1
C2

b) You are required to simplify the tax treatment for all situations in the unfurnished living accommodation was provided by the employer to an employee under section 13(1)(c) below if the total employment income of section 13(1)(a) was RM23,400 and defined value of the living accommodation was RM2,000 per month.

- i. Mr. Faris was required to share the unfurnished house with another employee of the company.
- ii. Mrs. Anna was required by his employer to convert one of the rooms (there are 4 rooms altogether) to be used as an office.
- iii. Mr. Fayyadh has worked as a company director.
- iv. Mrs. Luciana was provided with accommodation at the hotel.
- v. Mr. Farhat was provided with an unfurnished house commencing from 1 May 2021.

[10 marks]

c) Mr. Zainal received the following income for the basis year 2021:

| | RM |
|--------------------------------------|--------|
| Salary | 93,600 |
| Travelling allowance (official duty) | 16,800 |
| Leave passages: | |
| Malacca | 800 |
| New Zealand | 4,500 |
| Perth | 2,200 |

A fully furnished house was provided which has a defined value of RM 3,500 per month (including RM280 value of furniture).

CLO1
C3

You are required to calculate the adjusted income from employment of Mr. Zainal for the year of assessment 2021.

[10 marks]

SOALAN 2CLO1
C1

a) Senaraikan **LIMA (5)** jenis pendapatan kasar bagi seseorang pekerja di bawah section 13(1)(b).

[5 markah]

CLO1
C2

b) Anda dikehendaki memudahkan penerapan cukai bagi semua situasi tempat tinggal tanpa perabot yang disediakan oleh majikan kepada pekerja di bawah seksyen 13(1)(c) di bawah jika jumlah pendapatan pengajian seksyen 13(1)(a) ialah RM23,400 dan nilai tempat tinggal yang ditetapkan ialah RM2,000 sebulan.

i. En. Faris dikehendaki berkongsi rumah kediaman tanpa perabot yang disediakan oleh majikannya bersama seorang lagi pekerja lain.

ii. Pn. Anna dikehendaki oleh majikannya menukar salah satu bilik (empat bilik kesemuanya) untuk digunakan sebagai pejabat.

iii. En. Fayyadh bekerja sebagai seorang pengarah syarikat.

iv. Pn. Luciana telah disediakan penginapan di hotel.

v. En. Farhat telah disediakan rumah tanpa berperabot bermula 1 Mei 2021.

[10 markah]

(c) En. Zainal menerima pendapatan berikut bagi tahun asas 2021 :

| | RM |
|---------------------------------|--------|
| Gaji | 93,600 |
| Elaun perjalanan (urusan rasmi) | 16,800 |
| Perjalanan percutian: | |
| Melaka | 800 |
| New Zealand | 4,500 |
| Perth | 2,200 |

Sebuah rumah berperabot lengkap disediakan yang mempunyai nilai tertentu RM3,500 sebulan (termasuk nilai perabot RM280).

CLO1
C3

Kirakan pendapatan kasar daripada pendapatan pengajian untuk En. Zainal bagi tahun taksiran 2021.

[10 markah]

QUESTION 3

- (a) Section 2, Income Tax Act 1967 defined rent as the sum received for the occupation of premises or hiring of assets. These are rentals received in respect of houses, shop houses, land, plant, machines, furniture, motor vehicles, or other similar assets. Rental income is assessed under section 4(d). Allowable expenses are expenses incurred wholly and exclusively in the production of income. In order to compute the adjusted income from the rental source, allowable expenses can be deducted against the gross rental income.

Besides rental income, pension is also one of the sources of income under section 4(e). Pension represents contractual or voluntary payments made to an individual who has retired or ceased to hold employment. If a person paid more than one pension, only the higher or highest pension is exempt from tax. Other pensions need to be reported.

You are required to:

CLO1
C2

- i. Discuss **FIVE (5)** allowable expenses that can be deducted from the gross rental income.

[5 marks]

CLO1
C2

- ii. Explain **FIVE (5)** tax-exempted pension is given to residents only under schedule 6, Income Tax Act 1967.

[5 marks]

- (b) Mr. Jeffrey and his wife Mdm Jenny are residents in Malaysia for the 2021 year of basis. He is a managing director of a multinational national company. Mdm. Jenny is working as a lecturer. During the year 2021, they received their sources of income as follows:

| | Mr. Jeffrey | Mdm. Jenny |
|-----------------------------------|--------------------|-------------------|
| | (RM) | (RM) |
| Monthly gross salary | 10,200 | 8,500 |
| Interest from CIMB Bank | 6,000 | |
| Rental income | 9,600 | |
| Dividend – single-tier system | | 9,500 |
| Royalty – publication of the book | 27,000 | |

They have 4 children:

Jessy : 24 years, a student in a degree program at University of Oxford, London.

Jemmy : 22 years, a student at the Northern University of Malaysia.

Janna : 20 years, a student at Seberang Perai Polytechnic and she is handicapped.

Jepp : 16 years, a student at Maktab Rendah Sains Mara, Muar, Johor.

Mdm. Jenny only claims child relief for Janna and the rest was claimed by Mr. Jeffrey.

Mr. Jeffrey made the following tax claim for the year of assessment 2021:

| | |
|--|----------|
| Life insurance premium for himself | RM3,500 |
| Medical insurance premium for himself and his children | RM4,800 |
| Educational insurance premium for his children | RM2,800 |
| EPF contribution | RM5,000 |
| Purchase of books and reading material | RM1,800 |
| Donation paid to an approved institution | RM12,000 |
| He also paid zakat | RM5,000 |

Mdm Jenny made the following claims in her tax return for the year of assessment 2021:

| | |
|--|---------|
| EPF contribution | RM4,200 |
| Life insurance premium for herself | RM1,300 |
| Purchase of a wheelchair for her disabled daughter | RM3,200 |
| Zakat payment | RM3,000 |

CLO1
C3

You are required to calculate income tax payable for Mr. Jeffrey and Mdm. Jenny for the year of assessment 2021 if they elected for separate assessment.

[15 marks]

SOALAN 3

(a) *Seksyen 2, Akta Cukai Pendapatan 1967 mentakrifkan sewa sebagai jumlah yang diterima untuk menduduki premis atau menyewa aset. Ini adalah sewa yang diterima berkenaan dengan rumah, rumah kedai, tanah, loji, mesin, perabot, kenderaan bermotor atau aset lain yang serupa. Pendapatan sewa dinilai di bawah seksyen 4(d). Perbelanjaan yang dibenarkan ialah perbelanjaan yang ditanggung sepenuhnya dan secara eksklusif dalam pengeluaran pendapatan. Untuk mengira pendapatan larasan daripada sumber sewa, perbelanjaan yang dibenarkan boleh ditolak dengan pendapatan sewa kasar.*

Selain pendapatan sewa, pencen juga merupakan salah satu punca pendapatan di bawah seksyen 4(e). Pencen mewakili bayaran kontrak atau sukarela yang dibuat kepada individu yang telah bersara atau berhenti memegang pekerjaan. Jika seseorang membayar lebih daripada satu pencen, hanya pencen yang lebih tinggi atau tertinggi dikecualikan daripada cukai. Pencen lain perlu dilaporkan.

Anda dikehendaki untuk:

CLO1
C2

i. Bincangkan **LIMA (5)** perbelanjaan yang dibenarkan yang boleh ditolak daripada pendapatan sewa kasar.

[5 markah]

CLO1
C2

ii. Terangkan **LIMA (5)** pencen yang dikecualikan cukai diberikan kepada pemastautin hanya di bawah Jadual 6, Akta Cukai Pendapatan 1967.

[5 markah]

(b) En. Jeffrey dan isterinya Puan Jenny, adalah pemastautin di Malaysia untuk tahun asas 2021. Beliau ialah pengarah urusan sebuah syarikat nasional multinasional. Pn. Jenny bekerja sebagai pensyarah. Sepanjang tahun 2021, mereka menerima sumber pendapatan mereka seperti berikut:

| | Encik Jeffrey | Pn. Jenny |
|---------------------------------|----------------------|------------------|
| | (RM) | (RM) |
| Gaji kasar bulanan | 10,200 | 8,500 |
| Faedah daripada CIMB Bank | 6,000 | |
| Pendapatan sewa | 9,600 | |
| Dividen – sistem satu peringkat | | 9,500 |
| Royalti – penerbitan buku | 27,000 | |

Mereka mempunyai 4 orang anak:

Jessy : 24 tahun, pelajar dalam program ijazah di Universiti Oxford, London.

Jemmy : 22 tahun, pelajar di Universiti Utara Malaysia.

Janna : 20 tahun, pelajar di Politeknik Seberang Perai dan dia cacat.

Jepp : 16 tahun, pelajar Maktab Rendah Sains Mara, Muar, Johor.

Pn. Jenny hanya menuntut pelepasan anak untuk Janna dan selebihnya dituntut oleh En Jeffrey.

En. Jeffrey membuat tuntutan cukai berikut untuk tahun taksiran 2021:

| | |
|--|-----------------|
| <i>Premium insurans hayat untuk dirinya</i> | <i>RM3,500</i> |
| <i>Premium insurans perubatan untuk dirinya dan anak-anaknya</i> | <i>RM4,800</i> |
| <i>Premium insurans pendidikan untuk anak-anaknya</i> | <i>RM2,800</i> |
| <i>Caruman KWSP</i> | <i>RM5,000</i> |
| <i>Pembelian buku dan bahan bacaan</i> | <i>RM1,800</i> |
| <i>Derma dibayar kepada institusi yang diluluskan</i> | <i>RM12,000</i> |
| <i>Dia juga membayar zakat</i> | <i>RM5,000</i> |

Puan Jenny membuat tuntutan berikut dalam penyata cukainya untuk tahun taksiran 2021:

| | |
|--|----------------|
| <i>Caruman KWSP</i> | <i>RM4,200</i> |
| <i>Premium insurans nyawat untuk dirinya</i> | <i>RM1,300</i> |
| <i>Pembelian kerusi roda untuk bapanya yang kurang upaya</i> | <i>RM3,200</i> |
| <i>Bayaran zakat</i> | <i>RM3,000</i> |

CLO1
C3

Anda dikehendaki untuk mengira cukai pendapatan yang perlu dibayar untuk Encik Jeffrey dan Pn. Jenny untuk tahun taksiran 2021 jika mereka memilih untuk taksiran berasingan.

[15 markah]

QUESTION 4CLO1
C1

a) Give the format of Statutory income for the business as below:

| | |
|------------------|------------|
| | X |
| (+) | <u>X</u> |
| | XX |
| (-) | (X) |
| (-) | (X) |
| (-) | <u>(X)</u> |
| Statutory income | <u>XXX</u> |

[5 marks]

b) Faboss Sdn. Bhd. is a bakery shop in Ipoh with a financial year ended 31 December. The followings are non-current assets brought throughout its operation.

i. Honda Civic

Date of purchase : 1 July 2020

Cash price : RM 145,000

Type of vehicle : Non-commercial (for business director)

Annual allowance : 20%

ii. Bread maker

Bought on 1 May 2020 at RM 12,800. The annual allowance is 14%.

CLO1
C3

You are required to calculate the capital allowance for the asset above for the relevant year until the year of assessment 2021.

[10 marks]

- c) Mr. Henry is the owner of HRY Enterprise. The Income Statement for the year ended 31 December 2021 is as follow:

| HR Y Enterprise | | |
|--|------|-----------------|
| Income Statement for year ended 31 December 2021 | | |
| | Note | RM |
| | | RM |
| Sales | | 144,000 |
| (-) Cost of sales | | <u>(44,850)</u> |
| Gross profit | | 99,150 |
| | | |
| <u>Less: Operating expenses</u> | | |
| Depreciation | | 3,200 |
| Salaries | [1] | 44,500 |
| Salesman commission | | 880 |
| Entertainment | [2] | 1,580 |
| Utilities | | 550 |
| Miscellaneous expenses | [3] | 5,800 |
| Compound and penalties | | <u>2,600</u> |
| Net Profit | | <u>40,040</u> |

Notes to the accounts:

1. Salaries include salary to Mr. Henry RM 20,000.
2. Entertainment expenses of RM 580 were spent to entertain the potential customers.
3. Miscellaneous expenses include:

| | |
|---|-------|
| Repainting of the owner's car | 2,500 |
| Donations made to approved institutions | 3,300 |
4. Capital allowance for the year of assessment 2021 is RM 4,700.

CLO1
C3

You are required to calculate the total income of Mr. Henry for the year of assessment 2021.

[10 marks]

SOALAN 4CLO1
C1a) *Beri format Pendapatan Berkanun perniagaan seperti di bawah:*

| | |
|---------------------|------------|
| | X |
| (+) | <u>X</u> |
| | XX |
| (-) | (X) |
| (-) | (X) |
| (-) | <u>(X)</u> |
| Pendapatan berkanun | <u>XXX</u> |

[5 markah]

b) *Faboss Sdn. Bhd. sebuah kedai roti di Ipoh dengan tahun kewangan berakhir 31 Disember. Berikut adalah aset bukan semasa yang dibeli bagi perniagaannya.*i. *Honda Civic**Tarikh belian : 1 Julai 2020**Harga tunai : RM 145,000**Jenis kenderaan : Bukan komersial (untuk pengarah)**Elaun tahunan : 20%*ii. *Mesin Penguli Roti**Dibeli pada 1 Mei 2020 pada harga RM 12,800. Elaun tahunan adalah 14%.*CLO1
C3*Anda dikehendaki untuk mengira elaun modal bagi semua aset di atas sehingga tahun taksiran 2021.*

[10 markah]

c) En Henry ialah pemilik HRY Enterprise. Penyata Pendapatan bagi tahun berakhir 31 Disember 2021 adalah seperti berikut:

| <i>HRY Enterprise</i> | | |
|--|-------------|----------------------|
| <i>Penyata Pendapatan bagi tahun berakhir 31 Disember 2021</i> | | |
| | <i>Nota</i> | <i>RM</i> |
| | <i>RM</i> | <i>RM</i> |
| <i>Jualan</i> | | <i>144,000</i> |
| <i>(-) Kos jualan</i> | | <i>(44,850)</i> |
| <i>Untung kasar</i> | | <i>99,150</i> |
| | | |
| <u>Tolak: Belanja operasi</u> | | |
| <i>Susutnilai</i> | | <i>3,200</i> |
| <i>Gaji</i> | <i>[1]</i> | <i>44,500</i> |
| <i>Komisen penjual</i> | | <i>880</i> |
| <i>Keraian</i> | <i>[2]</i> | <i>1,580</i> |
| <i>Utiliti</i> | | <i>550</i> |
| <i>Belanja pelbagai</i> | <i>[3]</i> | <i>5,800</i> |
| <i>Penalti dan kompaun</i> | | <i><u>2,600</u></i> |
| <i>Untung bersih</i> | | <i><u>40,040</u></i> |

Nota kepada akaun:

- 1. Gaji termasuk gaji kepada En Henry RM 20,000.*
- 2. Perbelanjaan hiburan sebanyak RM 580 dibelanjakan untuk menghiburkan bakal pelanggan.*
- 3. Pelbagai perbelanjaan termasuk:*
 - Mengecat semula kereta pemilik RM 2,500*
 - Derma dibuat kepada institusi yang diluluskan RM 3,300*
- 4. Elaun modal bagi tahun taksiran 2021 ialah RM 4,700.*

CLO1
C3

Anda dikehendaki untuk mengira jumlah pendapatan En. Henry bagi tahun taksiran 2021.

[10 markah]

SOALAN TAMAT

APPENDIX/ LAMPIRAN

INCOME TAX RATES 2021

| Chargeable Income | Calculations (RM) | Rate % | Tax (RM) |
|-----------------------|------------------------|--------|----------|
| 0 - 5,000 | On the First 5,000 | 0 | 0 |
| 5,001 - 20,000 | On the First 5,000 | | 0 |
| | Next 15,000 | 1 | 150 |
| 20,001 - 35,000 | On the First 20,000 | | 150 |
| | Next 15,000 | 3 | 450 |
| 35,001 - 50,000 | On the First 35,000 | | 600 |
| | Next 15,000 | 8 | 1,200 |
| 50,001 - 70,000 | On the First 50,000 | | 1,800 |
| | Next 20,000 | 13 | 2,600 |
| 70,001 - 100,000 | On the First 70,000 | | 4,400 |
| | Next 30,000 | 21 | 6,300 |
| 100,001 - 250,000 | On the First 100,000 | | 10,700 |
| | Next 150,000 | 24 | 36,000 |
| 250,001 - 400,000 | On the First 250,000 | | 46,700 |
| | Next 150,000 | 24.5 | 36,750 |
| 400,001 - 600,000 | On the First 400,000 | | 83,450 |
| | Next 200,000 | 25 | 50,000 |
| 600,001 - 1,000,000 | On the First 600,000 | | 133,450 |
| | Next 400,000 | 26 | 104,000 |
| 1,000,000 - 2,000,000 | On the First 1,000,000 | | 237,450 |
| | Next 1,000,000 | 28 | 280,000 |
| Exceeding 2,000,000 | On the First 2,000,000 | | 517,450 |
| | Next ringgit | 30 | |

PERSONAL RELIEF 2021

| No | Individual Relief Types | Amount (RM) |
|-----------|---|-----------------------|
| 1 | Individual and dependent relatives | 9,000 |
| 2 | Medical treatment, special needs, and carer expenses for parents (Medical condition certified by a medical practitioner) | 8,000 (Restricted) |
| 3 | Purchase of basic supporting equipment for disabled self, spouse, child, or parent | 6,000 (Restricted) |
| 4 | Disabled individual | 6,000 |
| 5 | Education fees (Self) <ul style="list-style-type: none"> i. Other than a degree at master or doctorate level - Course of study in law, accounting, Islamic financing, technical, vocational, industrial, scientific, or technology ii. Degree at master or doctorate level - Any course of study iii. Any course of study undertaken for up-skilling or self-enhancement recognized by the Director General of Skills Development under the National Skills Development Act 2006 –effective from YA 2021 until YA 2022. (Restricted to 1,000) | 7,000 (Restricted) |
| 6 | Medical expenses for serious diseases for self, spouse, or child | 8,000 (Restricted) |
| 7 | Medical expenses for fertility treatment for self or spouse | |
| 8 | Vaccination expenses for self, spouse, and child. Types of vaccines which qualify for deduction are as follows: <ul style="list-style-type: none"> i. Pneumococcal; ii. Human papillomavirus (HPV); iii. Influenza; iv. Rotavirus; v. Varicella; vi. Meningococcal; vii. TDAP combination (tetanus-diphtheria-acellular-pertussis); and viii. Coronavirus Disease 2019 (Covid-19)(Restricted to 1,000) | |

| | | |
|----|--|-----------------------|
| 9 | <ul style="list-style-type: none"> i. Complete medical examination for self, spouse, and child as defined by the Malaysian Medical Council (MMC). ii. COVID-19 detection test including the purchase of self-detection testkit for self, spouse, child. (Restricted to 1,000) | |
| 10 | <p>Lifestyle – Expenses for the use / benefit of self, spouse, or child in respect of:</p> <ul style="list-style-type: none"> i. purchase and subscription of books / journals / magazines / newspapers (including electronic subscription) / other similar publications (Not banned reading materials) ii. purchase of a personal computer, smartphone, or tablet (Not for business use) iii. purchase of sports equipment for sports activity defined under the Sports Development Act 1997 and payment of gym membership iv. payment of the monthly bill for internet subscription (Under own name) | 2,500 (Restricted) |
| 11 | <p>Lifestyle – Purchase of personal computer, smartphone, or tablet for self, spouse, or child and not for business use <i>This deduction is an addition to the deduction granted under item 10.</i></p> | 2,500 (Restricted) |
| 12 | <p>Purchase of breastfeeding equipment for own use for a child aged 2 years and below. (Deduction allowed once in every 2 years of assessment)</p> | 1,000 (Restricted) |
| 13 | <p>Payment for child care fees to a registered child care centre / kindergarten for a child aged 6 years and below</p> | 3,000 (Restricted) |
| 14 | <p>Net deposit in Skim Simpanan Pendidikan Nasional (Net deposit is the total deposit in 2021 MINUS total withdrawal in 2021)</p> | 8,000 (Restricted) |
| 15 | <p>Deferred Annuity and Private Retirement Scheme (PRS) - with effect from year assessment 2012 until year assessment 2025</p> | 3,000 (Restricted) |
| 16 | <p>Education and medical insurance (INCLUDING not through salary deduction)</p> | 3,000 (Restricted) |
| 17 | <p>Contribution to the Social Security Organization (SOCSO)</p> | 250 (Restricted) |
| 18 | <p>Husband / wife / payment of alimony to former wife</p> | 4,000 (Restricted) |
| 19 | <p>Disabled husband / wife</p> | 5,000 |

| | | |
|----|--|-----------------------|
| 20 | Each unmarried child and under the age of 18 years old | 2,000 |
| 21 | Each unmarried child of 18 years and above who is receiving full-time education ("A-Level", certificate, matriculation, or preparatory courses). | 2,000 |
| 22 | Each unmarried child of 18 years and above that: <ul style="list-style-type: none"> i. receiving further education in Malaysia in respect of an award of a diploma or higher (excluding matriculation/ preparatory courses). ii. receiving further education outside Malaysia in respect of an award of a degree or its equivalent (including Master or Doctorate). iii. the instruction and educational establishment shall be approved by the relevant government authority. | 8,000 |
| 23 | Disabled child | 6,000 |
| | Additional exemption of RM8,000 disabled child age 18 years old and above, not married and pursuing diplomas or above qualification in Malaysia @ bachelor degree or above outside Malaysia in the program and in Higher Education Institute that is accredited by related Government authorities | 8,000 |
| 24 | Life insurance and EPF INCLUDING not through salary deduction <ul style="list-style-type: none"> i. Pensionable public servant category <ul style="list-style-type: none"> ▪ Life insurance premium ii. OTHER than the pensionable public servant category <ul style="list-style-type: none"> ▪ Life insurance premium (Restricted to RM3,000) ▪ Contribution to EPF / approved scheme (Restricted to RM4,000) | 7,000 (Restricted) |
| 25 | Payment for accommodation at premises registered with the Commissioner of Tourism and entrance fee to a tourist attraction (Expenses incurred on or after 1st March 2020 until 31st December 2021) | 1,000 (Restricted) |
| 26 | Additional lifestyle tax relief related to sports activity expended by that individual for the following: <ul style="list-style-type: none"> i. Purchase of sports equipment for any sports activity as defined under the Sports Development Act 1997 (excluding motorized two-wheel bicycles); ii. Payment of rental or entrance fee to any sports facility; and iii. Payment of registration fee for any sports competition where the organizer is approved and licensed by the Commissioner of Sports under the Sports Development Act 1997. | 500 (Restricted) |

PRESCRIBE VALUE**1. THE PRESCRIBED VALUE OF A MOTORCAR AND ITS RELATED BENEFITS**

| Cost Of Motorcar (New) RM | Annual Prescribed Benefit Of Motorcar (RM) | Annual Prescribed Benefit Of Petrol (RM) |
|----------------------------------|---|---|
| Up to 50,000 | 1,200 | 600 |
| 50,001-75,000 | 2,400 | 900 |
| 75,001-100,000 | 3,600 | 1,200 |
| 100,001-150,000 | 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 |

2. PRESCRIBED VALUE OF HOUSEHOLD FURNISHINGS, APPARATUS, AND APPLIANCES

| Category | Type Of Benefit | Annual Prescribed Value Of BIK Provided (RM) |
|-----------------|---|---|
| 1 | Semi-furnished with furniture in the lounge, dining room, or bedroom. | 840 |
| 2 | Semi-furnished with the furniture as in category 1 and one or two of the following; air-conditioners, curtains and carpets. | 1,680 |
| 3 | Fully furnished with benefits as in Columns 1 and 2 as above plus one or more of kitchen equipment, crockery, utensils, and appliances. | 3,360 |
| 4 | Service charges and other bills such as water and electricity. | Service charges and bills are paid by the employer. |

CAPITAL ALLOWANCES RATE

| Types Of Allowances | Types Of Assets | Rate (%) |
|----------------------------|--|-----------------|
| Initial Allowance | All types of assets | 20% |
| Annual Allowance | Motor Vehicles and Heavy Machinery | 20% |
| | Plant and Machinery | 14% |
| | Office Equipment, Furniture and Fittings | 10% |
| | Computer | 40% |