User Manual

Introduction

With the effect year 2015, an individual who earns an annual employment income of RM 34,000 after the Employees Provident Fund (EPF) [Malay: Kumpulan Wang Simpanan Pekerja (KWSP)] deduction has to register a tax file. The amount may change in the future if there are any amendments. The individual would register a tax file with the Inland Revenue Board of Malaysia (IRBM) [Malay: Lembaga Hasil Dalam Negeri Malaysia (LHDNM)].

There are various form types according to the category the individual falls in. We are only considering a resident individual who does not carry on any business. In addition, we do not consider the case of joint assessment where both the husband and wife file jointly. For this category, the individual would need to fill in Form BE for the Year of Assessment 2020.

The Excel LHDN Calculator Form to calculate payable income tax is almost similar to Form BE. The similarities would help the individual when filling up Form BE. The Excel LHDN Calculator Form would automatically calculate the income tax payable. The individual would need to type in the numbers in the required sections (highlighted in Orange).

We will not consider the following in the Excel LHDN Calculator Form for now:

i)   Part A (Particulars of Individual)
ii) Some individual items in Part B (Computation of Income Tax)
iii) Part C (Particulars of Husband / Wife)
iv) Part D (Other Particulars)
v)   Part G (Incentive Claim)
vi) Part H (Non-Employment Income of Preceding Years Not Declared)
vii) Part J (Particulars of Tax Agent Who Completes This Return Form)

We may include additional items in Part B, Part G and H in the future.

Content

We first begin with some basics of the Excel LHDN Calculator Form. After that, we will explore the Excel LHDN Calculator Form which we split into five sections (spreadsheets). The name of the sections follows the name of the spreadsheet in order. These are the five sections which, will be explained in greater detail in the latter part of the documentation. You may click on the hyperlink to go to the sections directly.

1.   Section 1: The Basics

This section introduces some basics before the individual uses the form.

2.   Section 2: Compute Income Tax (Part B)

This section calculates the total payable income tax for the individual.

3.   Section 3: Donations, Gifts, Cont (Part E)

This section would calculate the total donations, gifts and contributions that the individual has made. Note that Cont = Contributions as the Excel spreadsheet name has character limits.

4.   Section 4: Individual Relief Type (Part F)

This section would calculate the total relief that is applicable for the individual.

5.   Section 5: Additional Info (Part B, E, F)

This section mainly contains some additional information that is too big to be included in the main Excel LHDN Calculator Form.

6.   Section 6: Income Tax Rate

This section contains information about the tax rate concerning total chargeable income.

Section 1: The Basics

The individual would need to know the general workings of the Excel LHDN Calculator Form.

Orange Coloured Cells

All the cells in the <u>Input Amount (RM)</u> column in **Compute Income Tax (Part B)** that accept inputs are orange in colour, as shown below

Item	Subject	Input Amount (RM)
B1(i)	Statutory income from employment (MONTHLY)	3000

Figure 1.1: The orange cell where the individual needs to input the amount, such as RM 3000 for Item E5.

All the cells in the Input Amount (RM) column in **Donations, Gifts, Cont (Part E)** that accept inputs are orange in colour, as shown below

Item	Donations, Gifts, Contribution Types	Maximum Amount (RM)	Input Amount (RM)
E4	Gift of money for the provision of library facilities or to libraries	20,000	300

Figure 1.2: The orange cell where the individual needs to input the amount, such as RM 300 for Item E4.

All the cells in the Input Amount (RM) or No. column in **Individual Relief Type (Part F)** that accept inputs are orange in colour, as shown below

Item	Individual Relief Types	Maximum Amount (RM) or No.	Input Amount (RM) or No.
F11	Net deposit in Skim Simpanan Pendidikan Nasional (Total deposit in 2020 **MINUS** total withdrawal in 2020)	8,000 (Restricted)	500

Figure 1.3: The orange cell where the individual needs to input the amount, such as RM 500 for Item E5.

For Item B7 (Approved donations/gifts/contributions), the individual would need to click on the orange cell in the <u>Information on the Item</u> column to input the amount in each respective item as shown below

Item	Subject	Input Amount (RM)	Information on the Item
B7	LESS: Approved donations / gifts / contributions (Amount From E9)	0	CLICK HERE TO INPUT DONATIONS, GIFTS, CONTRIBUTIONS IF APPLICABLE Transfer the amount from item E9, if any. Refer to **Public Ruling No. 8/2020.** Receipts and supporting documents must be kept for a period of seven (7) years after the end of the year in which the return form is furnished to LHDNM, for future reference and inspection if required.

Figure 1.4: The orange cell where the individual would need to click to directly access the **<u>Donations, Gifts, Cont (Part E)</u>** spreadsheet.

For Item B11 (Total relief), the individual would need to click on the orange cell in the <u>Information on the Item</u> column to input the amount in each respective item as shown below

Item	Subject	Input Amount (RM)	Information on the Item
B11	LESS: Total relief (Amount from F20)	64450	CLICK HERE TO INPUT INDIVIDUAL RELIEF TYPE IF APPLICABLE Receipts and supporting documents must be kept for a period of seven (7) years after the end of the year in which the return form is furnished to LHDNM, for future reference and inspection if required.

Figure 1.5: The orange cell where the individual would need to click to directly access the **<u>Individual Relief Type (Part F)</u>** spreadsheet.

Grey Coloured Cells

Cells grey in colour would mean that the Excel LHDN Calculator Form does not perform any calculations yet. The reason is that the individual has not input anything in the required sections for Excel to calculate as shown below

B4	AGGREGATE INCOME (B1(i) - B1(ii) + B2 + B3)	0

Figure 1.6: Excel form displays a grey cell for Item B4 because the individual has not input anything in Item B1, B2 and B3.

Green Coloured Cells

Cells green in colour would mean that the Excel LHDN Calculator Form has performed a calculation. The reason is that the individual has input an amount in the required sections for Excel to perform the calculation, as shown below

B4	AGGREGATE INCOME (B1(i) - B1(ii) + B2 + B3)	110000

Figure 1.7: Excel form displays a grey cell for Item B4 because the individual has input an amount in Item B1, B2 and/or B3.

Black Coloured Cells

Cells black in colour would mean that no inputs are required there, no calculations, no inputs are allowed until a particular condition is met or the individual is ineligible for a particular item as shown below

Item	Individual Relief Types	Maximum Amount (RM) or No.	Input Amount (RM) or No.
F14	Child i) No. (Number Of Children) ii) 100% Eligibility iii) 50% Eligibility (Same Child But 2 or More Individual, etc. Divorced or Elected For Separate Assesment (Not Considered If Individual)	Refer to F14(a),(b),(c)	

Figure 1.8: Excel form displays a black cell for Item F14 because there is no need to input any amount in this particular section.

Item	Individual Relief Types	Maximum Amount (RM) or No.	Input Amount (RM) or No.
F14b(ii)	No. of unmarred child of 18 years and above for the condition below	Not Applicable	
	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	

Figure 1.9: Excel form displays a black cell for Item F14b(ii) because the individual is ineligible to claim the relief of Item F14b(ii).

Red Coloured Cells

Cells red in colour would mean a particular subtotal has exceeded the maximum amount, Therefore the subtotal would be equal to the maximum amount as shown below

Item	Donations, Gifts, Contribution Types	Maximum Amount (RM)	Input Amount (RM)
Subtotal	E2a, E2b, E2c, E2d	1333	1333

Figure 1.10: Excel form displays a red cell for the subtotal of Item E2 because the sum of all individual items in Item E2 exceeds the maximum amount.

Dropdown Boxes

Items that state the maximum amount without the word (Restricted) beside the value generally has only two possible amounts. The input amount cells for these items will show a dropdown box button on the top right corner of the selected cells. The dropdown box will show either a value of 0 or the maximum amount. The two values are the only valid values allowed in the cell.

Item	Individual Relief Types	Maximum Amount (RM) or No.	Input Amount (RM) or No.
F4	Disabled individual	6,000	0 / 6000

Figure 1.11: The blue arrow pointing to the dropdown box button.

Valid Input Amounts

Only **integers or whole numbers** starting from 0 are generally valid amounts (e.g., 0,1,2,3,4 and so on). The user would need to input **numbers** and not words (e.g., **One hundred** is an invalid input). We will explain additional valid or invalid input amounts in the detailed sections according to the item conditions or the maximum amount allowed.
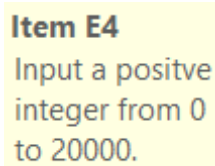
The Amount in Sen (RM 0.XX)

The majority of the amount excludes the amount in Sen, except **Item B13a (Tax on the first), Item B13b (Tax on the balance) and Total Income Tax (B13a + B13b)**. For any amount that has Sen, truncate the Sen amount.

For example, if the Item amount is RM 50000.70 or RM5 0000.20, they are reported as 50000. The Sen amount of RM 0.01 until RM 0.99 will be truncated. Do not round off the amount to the nearest whole number.

Tooltips

All orange-coloured cells will have a tooltip to show what the individual clicks on the orange-coloured cell.

Figure 1.12: A tooltip for Item E4 to notify the individual to input a positive integer from 0 to 20000.

Section 2: Compute Income Tax (Part B)

According to Form BE, the individual would need to fill in the Computation of Income Tax (Part B) as below

PART B:	COMPUTATION OF INCOME TAX			RM	Sen
B1	Statutory income from employment	B1a Number of employment	B1		.00
B2	Statutory income from rents		B2		.00
B3	Statutory income from interest, discounts, royalties, premiums, pensions, annuities, other periodical payments and other gains or profits		B3		.00
B4	AGGREGATE INCOME (B1 + B2 + B3)		B4		.00
B5	**LESS:** Approved investment under angel investor tax incentive *(Restricted to B4)*		B5		.00
B6	TOTAL (B4 – B5) *[Enter '0' if value is negative]*		B6		.00
B7	**LESS:** Approved donations / gifts / contributions *(Amount from E8)*		B7		.00
B8	TOTAL INCOME (SELF) (B6 – B7) *[Enter '0' if value is negative]*		B8		.00
B9	TOTAL INCOME TRANSFERRED FROM HUSBAND / WIFE * FOR JOINT ASSESSMENT		B9		.00
	* Type of income transferred from HUSBAND / WIFE	1 = With business income 2 = Without business income			.00
B10	AGGREGATE OF TOTAL INCOME (B8 + B9)		B10		.00
B11	Total relief *(Amount from F20)*		B11		.00
B12	CHARGEABLE INCOME (B8 – B11) or (B10 – B11) *[Enter '0' if value is negative]*		B12		.00
B13	INCOME TAX COMPUTATION *(Refer to the tax rate schedule provided at the LHDNM Official Portal, http://www.hasil.gov.my)*		B13		.00
B13a	Tax on the first	.00	B13a		.
B13b	Tax on the balance	.00 At rate %	B13b		.
B14	TOTAL INCOME TAX (B13a + B13b)		B14		.
B15	**LESS:** Total rebate - Self .00 - Husband / wife .00				
	- Departure levy for umrah travel / religious travel for other religions (Restricted to 2 trips in a lifetime)	.00 No. of trips - Zakat and fitrah .	B15		.
B16	TOTAL TAX CHARGED [B14 – B15] *(Enter '0' if value is negative)*		B16		.
B17	**LESS :** - Section 110 (others) . - Section 132 and 133 .		B17		.
B18	TAX PAYABLE (B16 – B17)		B18		.
B19	**OR:** TAX REPAYABLE (B17 – B16)		B19		.
B20	Payment made for 2020 income – SELF and HUSBAND / WIFE for joint assessment				
	- Monthly Tax Deductions (MTD) . - Self installments / CP500 .		B20		.
B21	Balance of tax payable (B18 – B20) / Tax paid in excess (B20 – B18)		B21		.
			▲ (Enter 'X' if tax paid in excess)		

Figure 2.1: Computation of Income Tax (Part B).

For the Excel LHDN Calculator Form, we would only consider Item B1 until Item B14. We may add Item B15 to Item B21 in the future. We will now go into detail for Item B1 until Item B14.

Item B1(i)

The first part of Item B1 is about the statutory income from employment (per month).

Item	Subject	Input Amount (RM)
B1(i)	Statutory income from employment (MONTHLY)	9000
	Annual Statutory Income = MONTHLY * 12	108000

Figure 2.2: Statutory income from employment per month.

The individual needs to input the amount of the statutory income from employment (per month). Excel will automatically calculate the annual statutory income using the following formula

$$\text{Annual Statutory Income} = \text{MONTHLY} \times 12 \qquad (2.1)$$

For example, the monthly statutory income of an individual is **RM 9000**. The Annual Statutory Income gives **RM 108000**.

Item B1(ii)

The second part of Item B1 is about deductible expenses against statutory income from employment.

Item	Subject	Input Amount (RM)
B1(ii)	LESS: Deductible expenses against statutory income from employment	1000

Figure 2.3: Deductible expenses against statutory income from employment.

The deductible expenses consist of entertainment expenditure, travelling expenditure and subscriptions to professional bodies. This amount will be deducted when calculating the aggregate income (Item B4). For example, the sum of all expenses that an individual incurs is **RM 1000**.

Item B2

Item B2 is about the total rents collected by an individual.

Item	Subject	Input Amount (RM)
B2	Rents	2000

Figure 2.4: Rents collected by the individual.

The rents received are in respect of the following:

   i)   Houses

   ii)   Shophouses

   iii)   Land

   iv)   Plant

   v)   Machines

   vi)   Furniture

   vii)   Other similar assets.

For example, an individual collects a total of **RM 2000** in rent.

Item B3

Item B3 is about the sum of interest, discounts, royalties, pensions, annuities, periodical payments, other gains or profits and additions pursuant to paragraph 43(1)(c).

Figure 2.5: The total of Interest, Discounts, Royalties, Pensions, Annuities, Periodical Payments, Other gains or profits, and Additions pursuant to paragraph 43(1)(c) are all under Item B3.

For example, an individual has collected **RM 1000** in total from some or all the items listed in B3. For more information on each of the items, the individual can refer to the Excel LHDN Calculator Form.

Item B4

After filling one or more of the items (B1(i), B1(ii), B2, B3), Excel will calculate the aggregate income using the following formula

$$\text{Aggregate Income} = \text{B1(i)} - \text{B1(ii)} + \text{B2} + \text{B3} \qquad (2.2)$$

B4	AGGREGATE INCOME (B1(i) - B1(ii) + B2 + B3)	110000

Figure 2.6: The calculation of the aggregate income of an individual.

Using the previous example amount of Item B1(i), B1(ii), B2 and B3, we can calculate the aggregate income

Amount of B1(i) $= 108000$

Amount of B1(ii) $= 1000$

Amount of B2 $= 2000$

Amount of B3 $= 1000$

$$\begin{aligned}
\text{Aggregate Income} &= 108000 - 1000 + 2000 + 1000 \\
&= 110000
\end{aligned}$$

The aggregate income of the individual is, therefore, **RM 110000**.

Item B5

Item B5 is about approved investment under angel investor tax incentive.

Item	Subject	Input Amount (RM)
B5	LESS: Approved investment under angel investor tax incentive	5000
	Final B5 Value	5000

Figure 2.7: Approved investment under angel investor tax incentive.

The amount of Item B5 is restricted to the amount of the aggregate income (Item B4). If the amount of Item B5 exceeds the amount of Item B4, the final amount of Item B5 would be the amount of Item B4. Excel will automatically determine the final amount of Item B5. By using the previous example amount, the aggregate income of the individual is **RM 110000**. The exemption of **RM 5000** is granted to this individual. Since the exemption is less than the aggregate income, the final amount of Item B5 is **RM 5000**.

Item B6

Item B6 is the total after deducting the exemption of Item B5 from Item B4 which is the aggregate income.

| B6 | TOTAL (B4-B5) | 105000 |

Figure 2.8: The total after deducting the exemption of Item B5.

The formula to calculate the amount of Item B6 is as follow

$$\text{Total} = \text{B4 (Aggregate Income)} - \text{B5 (Exemption)} \tag{2.3}$$

For example, using the previous example amount of Item B4 and Item B5, $110000 - 5000 = 105000$. The amount of Item B6 is **RM 105000.** The amount of Item B6 can be RM 0 if the exemption amount is equal or limited to the aggregate income of the individual.

Item B7

Item B7 is about the approved donations, gifts or contributions made by an individual.

| B7 | LESS: Approved donations / gifts / contributions (Amount From E9) | 10200 | CLICK HERE TO INPUT DONATIONS, GIFTS, CONTRIBUTIONS IF APPLICABLE Transfer the amount from item E9, if any. Refer to **Public Ruling No. 8/2020.** Receipts and supporting documents must be kept for a period of seven (7) years after the end of the year in which the return form is furnished to LHDNM, for future reference and inspection if required. |

Figure 2.9: The total approved donations, gifts and/or contributions made.

To obtain the amount of B7, the individual would need to fill in the amount in the **Donations, Gifts, Cont (Part E)** spreadsheet by clicking on '**CLICK HERE TO INPUT DONATIONS, GIFTS, CONTRIBUTIONS IF APPLICABLE**. Proceed to Section 2: Donations, Gifts, Cont (Part E) for more information on how to key in the amount. For this example, the individual has given a total of **RM 10200** worth of approved donations, gifts and/or contributions.

Item B8

Item B8 is the Total Income after deducting the total amount of Item B6.

B8	TOTAL INCOME (SELF) (B6 – B7)	94800

Figure 2.10: The total income after deducting the total approved donations, gifts and/or contributions

The formula to calculate the amount of Item B8 is as follow

$$\text{Total Income} = \text{B6 (Total)} - \text{B7 (Approved donations, gifts, contributions)} \qquad (2.4)$$

For example, using the previous example amount of Item B6 and Item B7, $105000 - 10200 = 94800$. The amount of Item B8 is **RM 94800**. The amount of Item B8 will be equal to RM 0 if the amount of Item B7 is equal to or exceeds the amount of Item B6.

Item B9

Item B9 is the Total Income Transferred from the Husband or the Wife.

Item	Subject	Input Amount (RM)
B9	TOTAL INCOME TRANSFERRED FROM HUSBAND / WIFE * FOR JOINT ASSESSMENT	

Figure 2.11: The Total Income Transferred from Husband or Wife

In the introduction, we state that we do not consider the case of joint assessment where both the husband and wife files jointly. The individual does not need to input any amount.

Item B10

Item B10 is the Aggregate of Total Income after adding total income from husband or wife.

| B10 | AGGREGATE OF TOTAL INCOME (B8 + B9) | |

Figure 2.12: The Aggregate of Total Income.

As Item B9 is not applicable for individual assessment, Excel shows a black cell as there is no need to calculate anything.

Item B11

Item B11 is about the total relief that the individual has claimed.

| B11 | LESS:
Total relief (Amount from F20) | 64450 | CLICK HERE TO INPUT INDIVIDUAL RELIEF TYPE IF APPLICABLE |

Figure 2.13: The total relief claimed.

To obtain the amount of B11, the individual would need to fill in the amount in the **Individual Relief Type (Part F)** spreadsheet. Proceed to **Individual Relief Type (Part F)** for more information on how to key in the amount. For this example, the individual has claimed a total of **RM 64450** individual relief.

Item B12

Item B12 is the Chargeable Income after deducting the total amount of individual relief claimed by the individual.

B12	CHARGEABLE INCOME (B8 – B11) or (B10 – B11)	30,350

Figure 2.14: The chargeable income after deduction of individual relief

There are two formulas to calculate the Chargeable Income. For individuals who filed jointly, the formula would be as follow

$$\text{Chargeable Income} = \text{B10 (Aggregate of Total Income)} - \text{B11 (Individual Relief)} \quad (2.5)$$

However, we do not consider individuals who choose to file jointly. Therefore, we will use the alternative formula as follow

$$\text{Chargeable Income} = \text{B8 (Total Income)} - \text{B11 (Individual Relief)} \quad (2.6)$$

For example, using the previous example amount of Item B8 and Item B11, $94800 - 64450 = 30350$. The amount of Item B12 is **RM 30350**. The amount of Item B12 will be equal to RM 0 if the amount of Item B11 is equal to or exceeds the amount of Item B10.

Item B13

Item B13 is the Income Tax Computation according to the Chargeable Income (Item B12)

B13	INCOME TAX COMPUTATION	
	Tax Rate	3%
B13a	Tax on the First 20,000	150.00
B13b	Tax on the Balance 10,350	310.50

Figure 2.15: The computation of tax amount.

The Tax Rate is determined using the Income Tax Rate of the Assessment Year 2020 provided by LHDNM. The individual can proceed to Section 5: Income Tax Rate to check the Tax Rate according to the Chargeable Income (Item B12). We will use the previous example amount of Item B12 which is RM 30350 to determine the tax rate.

According to the Table in Section 5: Income Tax Rate, the Chargeable Income falls in the range of RM 20001 until RM 35000. Therefore, the tax rate is **3%**. The tax on the first RM 20000 would be **RM 150** according to the table. The amount of tax on the balance amount is calculated as follow

$$\text{Tax On the Balance} = \left[\text{B12 (Charagble Income)} - \text{Tax On the First X}\right] \times \text{Tax Rate} \quad (2.7)$$

The amount of tax on the balance amount is $\left[30350 - 20000\right] \times 0.03 = 310.50$.

Item B14

The total income tax payable is the sum of Item B13a and Item B13b. Using the previous example amount, the Total Income Tax payable is RM 150.00 + RM 310.50 = **RM 460.50**.

B14	TOTAL INCOME TAX (B13a + B13b)	460.50

Figure 2.16: The computation of tax amount.

Section 3: Donations, Gifts, Cont (Part E)

According to Form BE, the individual would need to fill in the Donations / Gifts / Contributions (Part E) as below:

Figure 3.1: Donations / Gifts / Contributions (Part E).

We include an additional item which is Item E8. Item E8 is the amount of contribution in fighting against the COVID-19 pandemic. This item may only be available for a duration until the pandemic is over.

Item E1

The first item in Part E is the gift of money to the authorities in Malaysia.

Item	Donations, Gifts, Contribution Types	Maximum Amount (RM)	Input Amount (RM)
E1	Gift of money to the Government / State Government / local authority	Not Applicable	100

Figure 3.2: Gift of money to the Government, State Government and/or Local Authority.

There is **no maximum amount** that the individual is restricted to donate for this item. For example, the amount gifted by an individual to the Government, State Government and/or Local Authority is **RM 100**.

Item E2

Item E2 consists of four individual items which are the gift of money to approved institutions, organisations, funds, sports, projects of national interest and religious bodies.

Item	Donations, Gifts, Contribution Types	Maximum Amount (RM)	Input Amount (RM)
E1	Gift of money to the Government / State Government / local authority	Not Applicable	100
E2a	Gift of money to approved institutions / organisations / funds		100
E2b	Gift of money for any sports activity approved by the Minister of Finance		2000
E2c	Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance	10% Of B4 (Aggregate Income) Which is RM 11000	100
E2d	Gift of money in the form of wakaf to religious authority / religious body / public university or gift of money in the form of endowment to public university		100
Subtotal	E2a + E2b + E2c + E2d	11000	2300

Figure 3.3: Gift of money to the various bodies

The maximum amount that an individual can donate is calculated using the following formula

$$\text{Maximum Amount} = 10\% \times \text{B4 (Aggregate Income)} \qquad (3.1)$$

Using the previous example amount Aggregate Income of **RM 110000**, the maximum amount is $10\% \times 110000$. The maximum amount the individual can claim for these four items is **RM 11000**. In this case, the amount gifted by an individual to one or more of the items is only a total of **RM 2300**, well below the maximum amount. If the maximum amount is reached, the subtotal will be in red instead of green colour as shown below and the final total is the maximum amount.

Subtotal	E2a + E2b + E2c + E2d	11000	11000

Figure 3.4: The cell turns red if the subtotal of Item E2 exceeds the maximum amount.

Item E3

Item E3 is about the gifts of artefacts, manuscripts or paintings to the Government or the State Government.

Item	Donations, Gifts, Contribution Types	Maximum Amount (RM)	Input Amount (RM)
E3	Gift of artefacts, manuscripts or paintings to the Government or State Government	Not Applicable	1000

Figure 3.5: Gift of artefacts, manuscripts or painting to the Government or State Government

There is **no maximum amount** that the individual is restricted to donate for this item. For example, the amount value of one or more items donated by the individual is **RM 1000**.

Item E4

Item E4 is about the gift of money for anything related to the libraries.

Item	Donations, Gifts, Contribution Types	Maximum Amount (RM)	Input Amount (RM)
E4	Gift of money for the provision of library facilities or to libraries	20,000	300

Figure 3.6: Gift of money to the libraries.

The maximum amount that can be claimed for this gift is **RM 20000**. For this example, the individual donates a total of **RM 300** only.

Item E5

Item E5 is about the gifts of money or contributions for things related to OKU people.

Item	Donations, Gifts, Contribution Types	Maximum Amount (RM)	Input Amount (RM)
E5	Gift of money or contribution in kind for the provision of facilities in public places for the benefit of disabled persons	Not Applicable	500

Figure 3.7: Gift of money or contributions for the benefit of OKU people.

There is **no maximum amount** that the individual is restricted to donate for this item. For example, the amount value of one or more items donated by the individual is **RM 500**.

Item E6

Item E6 is the gift in relation to the medical industry.

Item	Donations, Gifts, Contribution Types	Maximum Amount (RM)	Input Amount (RM)
E6	Gift of money / cost / value of gift of medical equipment to any healthcare facility approved by the Ministry of Health	20,000	2000

Figure 3.8: Gift of money, cost or value of the gift of medical equipment.

The maximum amount that can be claimed for this gift is **RM 20000**. For this example, the individual donates a total of **RM 2000** only.

Item E7

Item E7 is about the gifts of paintings to art galleries.

Item	Donations, Gifts, Contribution Types	Maximum Amount (RM)	Input Amount (RM)
E7	Gift of paintings to the National Art Gallery or any state art gallery	Not Applicable	1000

Figure 3.9: Gifts of paintings to art galleries.

There is **no maximum amount** that the individual is restricted to donate for this item. For example, the amount value of one or more items donated by the individual is **RM 1000**.

Item E8

Item E8 is about the contributions in fighting against the COVID-19 pandemic.

Item	Donations, Gifts, Contribution Types	Maximum Amount (RM)	Input Amount (RM)
E8	Contribution in fighting against the COVID-19 pandemic	Not Applicable	3000

Figure 3.10: Contribution in fighting the COVID-19 pandemic.

This item is recently added for the Year of Assessment 2020. There is **no maximum amount** that the individual is restricted to donate for this item. For example, the amount value of one or more items donated by the individual is **RM 3000**.

Item E9

Item E9 is the sum of all the amount of money or value of gifts or contributions of Item E1 until Item E8.

E9	Total approved donations / gifts / contributions [E1 to E7] (TRANSFER THIS AMOUNT TO B7)		10200	CLICK HERE TO SEE THE TRANSFERED AMOUNT IN B7

Figure 3.11: The total approved donations, gifts and/or contributions.

Item	Amount (RM)
E1	100
Subtotal of E2	2300
E3	1000
E4	300
E5	500
E6	2000
E7	1000
E8	3000
Total of Part E	**RM 10200**

Using all the previous example amounts of all items in Part E, the total approved donations, gifts and/or contributions made by the individual is **RM 10200**. The user can select the hyperlink 'CLICK HERE TO SEE THE AMOUNT TRANSFERRED IN B7' to see the amount in Section 2: Compute Income Tax (Part B) worksheet.

Section 4: Individual Relief Type (Part F)

According to Form BE, the individual would need to fill in the Relief (Part F) as below

PART F:	RELIEF											
F1	Individual and dependent relatives										9,000	.00

F2a Medical treatment, special needs and carer expenses for parents *(Medical condition certified by medical practitioner)* — .00 — Restricted to 5,000

OR

F2b Parent:

	Identification / passport no.	Eligible amount	÷	No. of individuals who claim	=	Claimable amount		F2	.00
i. Mother		1,500	÷		=	.00	Restricted to 1,500 for only one mother	Restricted to 3,000	
ii. Father		1,500	÷		=	.00	Restricted to 1,500 for only one father		

F3	Basic supporting equipment for disabled self, spouse, child or parent	Restricted to 6,000		.00
F4	Disabled individual	Restricted to 6,000		.00
F5	Education fees (Self): (i) Other than a degree at masters or doctorate level – Course of study in law, accounting, islamic financing, tehnical, vocational, industrial, scientific or technology (ii) Degree at masters or doctorate level – Any course of study	Restricted to 7,000		.00
F6a	Medical expenses on serious diseases for self, spouse or child	.00	Restricted to 6,000	.00
F6b	Medical expenses on fertility treatment for self or spouse	.00		
F7	Complete medical examination for self, spouse or child *(Restricted to 500)*	.00		
F8a	Lifestyle – Expenses for the use / benefit of self, spouse or child in respect of: (i) Purchase of books / journals / magazines / printed newspapers / other similar publications (Not banned reading materials) (ii) Purchase of 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 monthly bill for internet subscription (Under own name)	Restricted to 2,500		.00
F8b	Lifestyle – Purchase of personal computer, smartphone or tablet for own use / benefit or for spouse or child and not for business use *(Additional relief for purchases made within the period of 1 June 2020 until 31 December 2020)*	Restricted to 2,500		.00
F9	Purchase of breastfeeding equipment for own use for a child aged 2 years and below *(Deduction allowed once in every 2 years of assessment)*	Restricted to 1,000		.00
F10	Child care fees to a registered child care centre / kindergarten for a child aged 6 years and below	Restricted to 3,000		.00
F11	Net deposit in *Skim Simpanan Pendidikan Nasional* *(Total deposit in 2020 minus total withdrawal in 2020)*	Restricted to 8,000		.00
F12	Husband / wife / payment of alimony to former wife	Restricted to 4,000		.00
F13	Disabled husband / wife	Restricted to 3,500		.00

F14	Child	No.	100% Eligibility	No.	50% Eligibility		
F14a	Child – Under the age of 18 years	X 2,000 =		X 1,000 =		F14a	.00
F14b	Child – 18 years and above and studying	X 2,000 =		X 1,000 =		F14b	.00
		X 8,000 =		X 4,000 =			
F14c	Child – Disabled child	X 6,000 =		X 3,000 =		F14c	.00
		X 14,000 =		X 7,000 =			

Figure 4.1: Relief (Part F).

Item F1

Item F1 is an automatic individual relief granted to the individual.

Item	Individual Relief Types	Maximum Amount (RM) or No.	Input Amount (RM) or No.
F1	Individual and dependent relatives	9,000	9000

Figure 4.2: Individual and Dependent Relatives

The individual does not need to fill in this item as this relief of **RM 9000** is automatically granted.

Item F2a and Item F2b

Item F2a and Item F2b are related to relief concerning the parents of the individual. There are 2 possible cases when an individual claims a relief of Item F2.

Case 1

Item	Individual Relief Types	Maximum Amount (RM) or No.	Input Amount (RM) or No.
F2a	Medical treatment, special needs and carer expenses for parents (Medical condition certified by medical practitioner)	5,000 (Restricted)	
OR	**OR**		
F2b	Parent Restricted to 1,500 for only one mother	1500 (Restricted)	1500
	Parent Restricted to 1,500 for only one father	1500 (Restricted)	1500
	Total of Item F2b	3000 (Restricted)	3000

Figure 4.3: The individual claiming Item F2b for both parents.

The maximum amount for Item F2b is **RM 3000**, with **RM 1500** restricted to the mother and father respectively. For example, the individual claims a maximum of **RM 1500** for both parents, which gives a total of **RM 3000**. The cell for Item F2a will turn black as the individual cannot claim Item F2a as the individual has claimed Item F2b already.

We will consider Case 1 only when calculating the total relief claimed.

Case 2

Item	Individual Relief Types	Maximum Amount (RM) or No.	Input Amount (RM) or No.
F2a	Medical treatment, special needs and carer expenses for parents (Medical condition certified by medical practitioner)	5,000 (Restricted)	3000
OR	OR		
F2b	Parent Restricted to 1,500 for only one mother	1500 (Restricted)	
	Parent Restricted to 1,500 for only one father	1500 (Restricted)	
	Total of Item F2b	3000 (Restricted)	

Figure 4.4: The individual claiming medical expenses for the parents.

The maximum amount for Item F2a is **RM 5000**. For example, the individual claims **RM 3000** for Item F2a. The cell for Item F2b will turn black as the individual cannot claim Item F2b as the individual has claimed Item F2a already.

We will not use Case 2 in our calculations for total relief as we are using Case 1 already.

Item F3

Item F3 is concerning equipment for related disabled individuals.

Item	Individual Relief Types	Maximum Amount (RM) or No.	Input Amount (RM) or No.
F3	Basic supporting equipment for disabled self, spouse, child or parent	6,000 (Restricted)	3000

Figure 4.5: Basic supporting equipment for related disabled individuals.

The maximum amount for Item F3 is **RM 6000**. For example, the individual claims a total of **RM 3000**.

Item F4

Item F4 is concerning disabled individuals.

Item	Individual Relief Types	Maximum Amount (RM) or No.	Input Amount (RM) or No.
F4	Disabled individual	6,000	6000

Figure 4.6: Disabled individual.

The maximum amount for Item F4 is **RM 6000**. If the individual is not disabled, the individual cannot claim this relief and an amount of **RM 0** can be selected from the dropdown box. If the individual is disabled, the amount of **RM 6000** can be selected just as in Figure 4.6.

Item F5

Item F5 is about the education fees concerning the individual for a specific level of study in Malaysia.

Item	Individual Relief Types	Maximum Amount (RM) or No.	Input Amount (RM) or No.
F5	Education fees (Self) i. Other than a degree at masters or doctorate level - Course of study in law, accounting, islamic financing, technical, vocational, industrial, scientific or technology ii. Degree at masters or doctorate level - Any course of study	7,000 (Restricted)	7000

Figure 4.7: Education fees concerning the individual

The maximum amount for Item F5 is **RM 7000**. For example, the individual claims until the maximum amount of **RM 7000**.

Item F6 and Item F7

Item F6 and F7 are concerning medical expenses for related individuals. There are 2 possible cases when an individual claims a relief of Item F6 and Item F7.

Case 1

Item	Individual Relief Types	Maximum Amount (RM) or No.	Input Amount (RM) or No.
F6a	Medical expenses for serious diseases for self, spouse or child	Not Applicable	2000
F6b	Medical expenses for fertility treatment for self or spouse	Not Applicable	2000
F7	Complete medical examination for self, spouse, child (**Restricted to 500**)	500 (Restricted)	200
Sub Total	F6a, F6b, F7	6,000 (Restricted)	4200

Figure 4.8: Total medical expenses for related individuals below the maximum amount.

There are no maximum amounts for Item F6a and Item F6b. However, there is a maximum amount of **RM 500** for Item F7. However, even without the maximum amount for Item F6a and Item F6b, the sum of all these three items is limited to a maximum amount of **RM 6000**. For Case 1, the individual claims **RM 2000** for Item F6a, **RM 2000** for Item F6b and **RM 200** for Item F7. The total amount of these three amounts is **RM 4200**, which is below the maximum amount.

We will consider <u>Case 1</u> only when calculating the total relief claimed.

Case 2

Item	Individual Relief Types	Maximum Amount (RM) or No.	Input Amount (RM) or No.
F6a	Medical expenses for serious diseases for self, spouse or child	Not Applicable	2000
F6b	Medical expenses for fertility treatment for self or spouse	Not Applicable	4000
F7	Complete medical examination for self, spouse, child (**Restricted to 500**)	500 (Restricted)	200
Sub Total	F6a, F6b, F7	6,000 (Restricted)	6000

Figure 4.9: Total medical expenses for related individuals more than the maximum amount.

As stated in Case 1, the sum of all these three items is limited to a maximum amount of **RM 6000**. For example, the individual claims **RM 2000** for Item F6a, **RM 4000** for Item F6b and **RM 200** for Item F7. The total amount of these three amounts is **RM 6200**, which is above the maximum amount. Therefore, the final sum will be restricted to **RM 6000**. The cell will also turn red as the sum exceeds the maximum amount.

We will not use Case 2 in our calculations for total relief as we are using Case 1 already.

Item F8a

Item F8a is about the lifestyle expenses of related individuals.

Item	Individual Relief Types	Maximum Amount (RM) or No.	Input Amount (RM) or No.
F8a	Lifestyle – Expenses for the use / benefit of self, spouse or child in respect of 8a(i), (ii), (iii) and (iv):	2,500 (Restricted)	1000
F8a(i)	Purchase of books / journals / magazines / printed newspapers / other similar publications (Not banned reading materials)		
F8a(ii)	Purchase of personal computer, smartphone or tablet (Not for business use)		
F8a(iii)	Purchase of sports equipment for sports activity defined under the Sports Development Act 1997 and payment of gym membership		
F8a(iv)	Payment of monthly bill for internet subscription (Under own name)		

Figure 4.10: The various lifestyle items of the individual.

The maximum amount for the sum of all Item F8a is **RM 2500**. For example, the individual claims a total amount of **RM 1000** only for one or more of Items F8a.

Item F8b

Item F8b is an additional deduction of Item F8 for the purchase of devices in the 2nd half of the year 2020.

Item	Individual Relief Types	Maximum Amount (RM) or No.	Input Amount (RM) or No.
F8b	Lifestyle – Purchase of personal computer, smartphone or tablet for self, spouse or child and not for business use (Additional deduction for purchase made within the period of 1st June 2020 to 31st December 2020)	2,500 (Restricted)	2000

Figure 4.11: Additional lifestyle relief for the individual.

The maximum amount for Item F8b is **RM 2500**. For example, the individual claims an amount of **RM 200** only.

Item F9

Item F9 is about breastfeeding equipment for the individual for a child that is aged 2 years and below.

Item	Individual Relief Types	Maximum Amount (RM) or No.	Input Amount (RM) or No.
F9	Purchase of breastfeeding equipment for own use for a child aged 2 years and below (Deduction allowed once in **every 2 years** of assessment)	1,000 (Restricted)	500

Figure 4.12: Breastfeeding equipment for own usage for a child.

The maximum amount for Item F9 is **RM 1000**. For example, the individual claims an amount of **RM 500** only.

Item F10

Item F10 is about childcare fees for any registered centre for a child aged 6 years and below.

Item	Individual Relief Types	Maximum Amount (RM) or No.	Input Amount (RM) or No.
F10	Child care fees to a registered child care centre / kindergarten for a child aged 6 years and below	3,000 (Restricted)	1000

Figure 4.13: Child care fees for a child who is in a registered centre.

The maximum amount for Item F10 is **RM 3000**. For example, the individual claims an amount of **RM 1000** only.

Item F11

Item F11 is about the net deposit in Skim Simpanan Pendidikan Nasional (SSPN). For more information on SSPN, the individual can visit the following website: LAMAN UTAMA - Portal SSPN-i Online PTPTN.

Item	Individual Relief Types	Maximum Amount (RM) or No.	Input Amount (RM) or No.
F11	Net deposit in Skim Simpanan Pendidikan Nasional (Total deposit in 2020 **MINUS** total withdrawal in 2020)	8,000 (Restricted)	500

Figure 4.13: Net deposits in SPSS.

The maximum amount for Item F11 is **RM 8000**. For example, the individual claims an amount of **RM 500** only.

Item F12

Item F12 is about the concerning deduction for the husband (wife have no source of income), wife (husband have no source of income) or payment of alimony to the former wife of the individual.

Item	Individual Relief Types	Maximum Amount (RM) or No.	Input Amount (RM) or No.
F12	Husband / wife / payment of alimony to former wife	4,000 (Restricted)	0

Figure 4.14: Deduction for husband, wife or any payments made to the former wife.

The maximum amount for Item F12 is **RM 4000**. For this example, the individual may have a source of income from the husband or wife and have not divorced. Therefore, no amount is claimed for Item F12.

Item F13

Item F13 is about the disability of the husband or the wife.

Item	Individual Relief Types	Maximum Amount (RM) or No.	Input Amount (RM) or No.
F13	Disabled husband / wife	3,500	3500

Figure 4.15: Deductions for disabled husband or wife.

The maximum amount for Item F13 is **RM 3500**. If the husband or wife of the individual is not disabled, the individual cannot claim this relief and an amount of **RM 0** can be selected from the dropdown box. If the husband or wife of the individual is disabled, the amount of **RM 3500** can be selected just as in Figure 4.15.

Item F14

Item F14 is about tax relief in relation to the child or children of the individual. Each of the items has a specific condition that the individual has to fulfil to claim. As we are only considering an individual assessment and not a joint assessment, the eligibility amount for each child would be **100%** of the maximum amount.

Item	Individual Relief Types	Maximum Amount (RM) or No.	Input Amount (RM) or No.
F14	Child i) No. (Number Of Children) ii) 100% Eligibility iii) 50% Eligibility (Same Child But 2 or More Individual, etc. Divorced or Elected For Separate Assesment (Not Considered If Individual)	Refer to F14(a),(b),(c)	

Figure 4.16: The percentage of eligibility for each child.

Item F14a

Item F14a is the number of children the individual has under the age of 18 and is unmarried.

Item	Individual Relief Types	Maximum Amount (RM) or No.	Input Amount (RM) or No.
F14a	No. of unmarried child and under the age of 18 years old	Not Applicable	1
	Each unmarried child and under the age of 18 years old	2,000 per child	2000

Figure 4.17: Unmarried child under the age of 18.

The maximum amount for Item F14a is **RM 2000 per child**. The formula to calculate the total relief is as follow

$$\text{Total F14a Amount} = \text{Number of Unmarried Child} \times 2000 \qquad (4.1)$$

For example, the individual has one child below the age of 18 of this condition and is unmarried and the total amount is **RM 2000**.

Item F14b

Item F14b is about an unmarried child who is 18 and above and is currently studying in tertiary education. There are 2 possible cases when an individual claims a relief of Item 14b.

Case 1

Item	Individual Relief Types	Maximum Amount (RM) or No.	Input Amount (RM) or No.
	No. of unmarred child of 18 years and above for the condition below	Not Applicable	1
F14b(i)	**Each** unmarried child of 18 years and above who is receiving full-time education ("A-Level", certificate, matriculation or preparatory courses).	2,000 per child	2000
OR	OR		
	No. of unmarred child of 18 years and above for the condition below	Not Applicable	
F14b(ii)	**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 per child	

Figure 4.18: Unmarried children of 18 years and above who are studying at the Pre-University level.

The maximum amount for Item F14b(i) is **RM 2000** per child. The formula to calculate the total relief is as follow

$$\text{Total F14b(i) Amount} = \text{Number of Unmarried Child} \times 2000 \qquad (4.2)$$

For example, the individual has one unmarried child of this condition and the total amount is **RM 2000**. As the individual has claimed. The cell for Item F14b(ii) will turn black as the individual cannot claim Item F14b(ii) as the individual has claimed Item F14b(i) already.

We will consider Case 1 only when calculating the total relief claimed.

<u>Case 2</u>

Item	Individual Relief Types	Maximum Amount (RM) or No.	Input Amount (RM) or No.
F14b(i)	No. of unmarred child of 18 years and above for the condition below	Not Applicable	
	Each unmarried child of 18 years and above who is receiving full-time education ("A-Level", certificate, matriculation or preparatory courses).	2,000 per child	
OR	**OR**		
	No. of unmarred child of 18 years and above for the condition below	Not Applicable	1
F14b(ii)	**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 per child	8000

Figure 4.19: Unmarried children of 18 years and above who are studying to be a postgraduate or higher.

The maximum amount for Item F14b(ii) is **RM 8000** per child. The formula to calculate the total relief is as follow

$$\text{Total F14b(ii) Amount} = \text{Number of Unmarried Child} \times 2000 \qquad (4.3)$$

For example, the individual has one unmarried child of this condition and the total amount is **RM 8000**. As the individual has claimed. The cell for Item F14b(i) will turn black as the individual cannot claim Item F14b(i) as the individual has claimed Item F14b(ii) already.

We will not use Case 2 in our calculations for total relief as we are using <u>Case 1</u> already.

Item F14c

Item F14c is applicable for disabled children of an individual.

Item	Individual Relief Types	Maximum Amount (RM) or No.	Input Amount (RM) or No.
F14c(i)	No. of Disabled Child	Not Applicable	1
	Each Disabled child	6,000	6000
F14c(ii)	No. of Disabled Child for the condition below	Maximum of 1	1
	Additional exemption of RM8,000 for **each** 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	8,000	8000

Figure 4.20: Disabled child and additional exemption.

The individual must be eligible to claim Item F14c(i) before becoming eligible to claim the additional exemption of Item F14c(ii) as shown below.

Item	Individual Relief Types	Maximum Amount (RM) or No.	Input Amount (RM) or No.
F14c(i)	No. of Disabled Child	Not Applicable	0
	Each Disabled child	6,000	0
F14c(ii)	No. of Disabled Child for the condition below	Maximum of 0	
	Additional exemption of RM8,000 for **each** 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	8,000	

Figure 4.21: The individual is not eligible to claim relief of Item F14c(ii).

The number of disabled children eligible for the additional exemption must be lesser or equal to the number of disabled children that the individual has declared.

The maximum amount for Item F14c(i) is **RM 6000 per child**. The formula to calculate the total relief for each of the items is as follow

$$\text{Total F14c(i) Amount} = \text{Number of Disabled Child} \times 6000 \qquad (4.4)$$

The maximum amount for Item F14c(ii) is **RM 8000 per child**. The formula to calculate the total relief for each of the items is as follow

$$\text{Total F14c(ii) Amount} = \text{Number of Disabled Child} \times 8000 \qquad (4.5)$$

For example, the individual only has one disabled child and is eligible to claim a total amount of **RM 6000** of Item F14c(i). The only disabled child also happens to fulfil the conditions of Item F14c(ii) and is granted an additional exemption of **RM 8000**. Therefore, the disabled child of the individual is qualified for total relief of **RM 14000**. Note that not all disabled child will also be eligible for total relief of RM 14000 if the conditions for the additional exemption is not fulfilled.

Item F15

Item F15 is about the life insurance of the Employees Provident Fund (EPF).

Item	Individual Relief Types	Maximum Amount (RM) or No.	Input Amount (RM) or No.
F15	Life insurance and EPF INCLUDING not through salary deduction	7,000 (Restricted)	3000

Figure 4.22: Life insurance and EPF.

The maximum amount for Item F15 is **RM 7000**. For example, the individual claims an amount of **RM 3000** only.

Item F16

Item F16 is about the Deferred Annuity and Private Retirement Scheme (PRS). For more information on PRS, the individual can visit the following website: Private Retirement Schemes (PRS) Malaysia | Private Pension Administrator (PPA.my).

Item	Individual Relief Types	Maximum Amount (RM) or No.	Input Amount (RM) or No.
F16	Deferred Annuity and Private Retirement Scheme (PRS)	3,000 (Restricted)	1000

Figure 4.23: Deferred Annuity and PRS.

The maximum amount for Item F16 is **RM 3000**. For example, the individual claims an amount of **RM 1000** only.

Item F17

Item F17 is about education and medical insurance.

Item	Individual Relief Types	Maximum Amount (RM) or No.	Input Amount (RM) or No.
F17	Education and medical insurance (**INCLUDING** not through salary deduction)	3,000 (Restricted)	1000

Figure 4.24: Education and Medical Insurance.

The maximum amount for Item F17 is **RM 3000**. For example, the individual claims an amount of **RM 1000** only.

Item F18

Item F18 is about individual contributions to the Social Security Organization (SOCSO).

Item	Individual Relief Types	Maximum Amount (RM) or No.	Input Amount (RM) or No.
F18	Contribution to the Social Security Organization (SOCSO)	250 (Restricted)	250

Figure 4.25: Contributions made by the individual to SOCSO.

The maximum amount for Item F18 is **RM 250**. For example, the individual claims until the maximum amount of **RM 250**.

Item F19

Item F19 is about tourist accommodation or attractions beginning from 1st March 2020.

Item	Individual Relief Types	Maximum Amount (RM) or No.	Input Amount (RM) or No.
F19	Payment for accommodation at premises registered with the Commissioner of Tourism and entrance fee to a tourist attraction (Accomodation expenses at premises registered with the Ministry of Tourism, Arts and Culture Malaysia and entrance fees to tourists attractions incurred on or after 1st March 2020) Registered accomodation premises can be check thru link of: http://www.motac.gov.my/en/check/registered-hotel	1,000 (Restricted)	500

Figure 4.26: Payments made for tourist accommodation or attractions.

The maximum amount for Item F19 is **RM 1000**. For example, the individual claims an amount of **RM 500** only.

Item F20

Item F20 is the sum of all the individual reliefs from Item F1 until Item F19.

F20	Total Relief [F1 to F19] (TRANSFER THIS AMOUNT TO B11)		64450	CLICK HERE TO SEE THE TRANSFERED AMOUNT IN B11

Figure 4.27: The total individual relief.

Using all the previous example amounts of all items in Part F, the total individual relief claimed by the individual is **RM 64450**. The user can select the hyperlink 'CLICK HERE TO SEE THE AMOUNT TRANSFERRED IN B11' to see the amount in Section 2: Compute Income Tax (Part B) worksheet.

Section 5: Additional Info (Part B, E, F)

This section contains more additional information that we did not include in Section 2, Section 3 and Section 4 as it will take up a lot of space in the main worksheets. The additional information mainly consists of Item B1, Public Ruling and the Income Tax Act (ITA) 1976.

Item	Subject	Additional Definitions/Information	Return
B1	Statutory income from employment	other than gratuity qualified for exemption under paragraph 1 above, is eligible for an exemption of RM1,000 for each completed year of service. However, for the purpose of computing partial exemption, the period of employment with other companies within the same group is NOT REGARDED as a period of employment with the same employer.	
		(vii) Benefits in Kind (BIK) Annual value of the benefits in kind provided by the employer such as motorcars, petrol, driver, household furnishings, apparatus and appliances, hand phones, asset(s) provided for the purpose of entertainment and recreation.	
		(viii) Value Of Living Accommodation Value of living accommodation provided in Malaysia by the employer.	
		(ix) Refund From Unapproved Pension Or Provident Fund, Scheme Or Society Contributions made by an employer to an unapproved pension or provident fund from which payment is made to his employee before or after the cessation of his employment.	
		(x) Compensation For Loss Of Employment Payment made by an employer to his employee as compensation for loss of employment or other reason. Full or partial exemption on compensation for loss of employment: (i) Full exemption If the Director General is satisfied that the payment is made on account of loss of employment due to ill health; or (ii) Partial exemption For termination of employment on or after 1 July 2008, compensation other than paragraph (i) above is eligible for exemption of RM10,000 for each completed year of service with the same employer or companies within the same group. For Year of Assessment 2020 and 2021, the tax exemption limit for compensation for loss of employment is increased to RM20,000 for each completed year of service with the same employer or companies within the same group.	Click Here To Return to B1
B,E,F	Any applicable Items in: Part B (Computer Income Tax) Part E (Donations, Gifts, Cont) Part F (Individual Relief Type) which has bolded words concerning **Public Ruling and ITA 1967**	For more information on any **Public Ruling**, visit the following website: http://www.hasil.gov.my/bt_goindex.php?bt_kump=5&bt_skum=5&bt_posi=3&bt_unit=1&bt_sequ=1&bt_lgv=2 For more information on any **Paragraph, Subparagrap or Sections in the Income Tax Act (ITA) 1967**, visit the following website for a downloadable Act_53_20190101.pdf (hasil.gov.my) Note that the above Income Tax Act (ITA) 1967 is as of 1 January 2019. There may be amendment(s) made in the future. Please search the web using any search engine (Google, Bing etc.) for "Income Tax Act 1967" for the latest possible version.	

Figure 5.1: A preview of the Additional Info (Part B, E, F)

The individual can find all the public rulings at Lembaga Hasil Dalam Negeri (Public Rulings) and the downloadable Income Tax Act (ITA) 1967 at Act_53_20190101.pdf (hasil.gov.my).

All the Additional Information Columns from all the Excel Worksheet can be obtained at Explanatory_Notes_BE2020_2.pdf (hasil.gov.my).

Section 6: Income Tax Rate

We can obtain the tax rate for the assessment Year 2020 from the following website: <u>Tax Rate from Lembaga Hasil Dalam Negeri</u>

Assessment Year 2020

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 Next 15,000	1	0 150
20,001 - 35,000	On the First 20,000 Next 15,000	3	150 450
35,001 - 50,000	On the First 35,000 Next 15,000	8	600 1,200
50,001 - 70,000	On the First 50,000 Next 20,000	14	1,800 2,800
70,001 - 100,000	On the First 70,000 Next 30,000	21	4,600 6,300
100,001 - 250,000	On the First 100,000 Next 150,000	24	10,900 36,000
250,001 - 400,000	On the First 250,000 Next 150,000	24.5	46,900 36,750
400,001 - 600,000	On the First 400,000 Next 200,000	25	83,650 50,000
600,001 - 1,000,000	On the First 600,000 Next 400,000	26	133,650 104,000
1,000,001 - 2,000,000	On the First 1,000,000 Next 1,000,000	28	237,650 280,000
Exceeding 2,000,000	On the First 2,000,000 Next ringgit	30	517,650 ....

Figure 6.1: Table of the Tax Rate according to Chargeable Income

The Income Tax Rate sheet is very similar according to the table above with some minor adjustments to assist in calculations.