

# EXPLANATORY NOTES



## BE 2025

### RESIDENT INDIVIDUAL WHO DOES NOT CARRY ON BUSINESS

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This Explanatory Notes is provided to assist an **individual** who is **resident in Malaysia** in accordance with the provision of section 7 of Income Tax Act 1967 (ITA 1967) or **deemed to be resident** under subsection 7(1B) of the same Act, in completing the Form BE for Year of Assessment 2025. Please read this with care so that the return form and declarations made therein for Year of Assessment 2025 are true, complete and correct.

In the case of a married individual who elects for joint assessment either in the name of husband or wife, and has total income to be aggregated, both the husband and wife are each required to fill out separately whether:

- (a) Form B (resident individual who carries on business); or
- (b) Form BT (resident individual who approved by the Minister as a knowledge worker / expert worker / non-citizen worker holding key position); or
- (c) Form BE (resident individual who does not carry on business)

Working sheets, appendices and other information to complete Form BE are available at the LHDNM Official Portal: <https://www.hasil.gov.my> > Forms > Download Forms > Individual > **Computation Guide & Other Information**.

All records, working sheets and documents need not be enclosed when submitting the Form BE EXCEPT for the purpose of tax refund, in which case the following working sheet(s) is / are required to be submitted:

- (i) Working Sheet HK-6 pertaining to the claim for section 110 tax deduction (others); and
- (ii) Working Sheet HK-8 / HK-9 (if relevant) relating to the tax deducted in the foreign country.

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

Please complete all relevant items in **BLOCK LETTERS** and use **black** ink pen. Leave the item(s) blank if not applicable.

### BASIC PARTICULARS

1 - 4	Fill in relevant information only. For the item 'Tax Identification Number (TIN)', enter TIN in the box provided.  <b>Example:</b> For example TIN IG 102345670800  <div style="display: flex; justify-content: center; align-items: center;"> <span style="margin-right: 20px;">Tax Identification No. (TIN)</span> <div style="border: 1px solid black; padding: 2px 10px;"> <b>IG 102345670800</b> </div> </div> For the item 'Identification no.', enter the MyKad / new identity card / police / army number.	
5	Passport no. registered with LHDNM	Enter the last passport number filed with LHDNM prior to the current passport.

PART A:		PARTICULARS OF INDIVIDUAL
A1	Citizen	Enter 'MYS' for citizen of Malaysia. If not a citizen of Malaysia, please refer to the country code provided on page 36 of this explanatory notes or Appendix E.
A2	Gender	Enter '1' for male or '2' for female.
A3	Date of birth	Enter the date of birth according to the sequence: day, month and year.
A4	Status as at 31-12-2025	Enter '1' for single; '2' for married; '3' for divorcee / widow / widower or '4' for deceased.
A5	Date of marriage / divorce / demise	If the marriage / separation in accordance with any law or demise occurred in the current year, enter the date according to the sequence: day, month and year.

A6	Type of assessment	<p>Enter:</p> <p>(i) '1' if the wife elects for joint assessment to be raised in the name of the husband. She does not have to fill in items B11 to B28 and Part G of her Form BE; or</p> <p>(ii) '2' if the husband elects for joint assessment to be raised in the name of his wife. He does not have to fill in items B11 to B28 and Part G of his Form BE; or</p> <p>(iii) '3' if the individual and spouse elect for separate assessment; or</p> <p>(iv) '4' if the individual is married with a spouse who has no income or no source of income or has income which is tax exempt.</p> <p>(v) '5' if the individual is single / a divorcee / a widow / a widower / a deceased person.</p> <p><b>Note:</b></p> <p>Conditions on eligibility to elect for joint assessment:</p> <p>(i) The husband and wife were living together in the basis year for a year of assessment and did not in that basis year cease to live together;</p> <p>(ii) Has total income to be aggregated with the total income of the spouse;</p> <p>(iii) The husband / wife who elects for joint assessment must be a Malaysian citizen, if not resident in Malaysia;</p> <p>(iv) The aggregation of total income can be made with one wife only.</p>
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PART BA:		COMPUTATION OF CHARGEABLE INCOME												
B1	Statutory income from sources of employment in Malaysia													
B1a	Number of employments	<p>This item has to be completed if there is statutory income from sources of employment in Malaysia.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%; text-align: center;">No.</th> <th style="width: 70%; text-align: center;">Example</th> <th style="width: 20%; text-align: center;">Number of Employment(s)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1.</td> <td>Mr. Adi received payment of director's fees from Mas Sdn. Bhd. and Dinar Sdn. Bhd. in the year 2025.</td> <td style="text-align: center;">2</td> </tr> <tr> <td style="text-align: center;">2.</td> <td>Mr. Sami worked for the following employers during the year 2025:- (i) GHI Sdn. Bhd. : January 2025 – April 2025 (ii) HIL Sdn. Bhd. : May 2025 – November 2025 (iii) GHI Sdn. Bhd. : December 2025</td> <td style="text-align: center;">3</td> </tr> <tr> <td style="text-align: center;">3.</td> <td>Mrs. Edith who works for MDP Holdings Bhd., was seconded to MDP Technology Sdn. Bhd. (within the same group of companies) from 1 June 2025 until 30 September 2025. Her salary from June until September 2025 was paid by MDP Holdings Bhd. (i) MDP Holdings Bhd. : January 2025 – May 2025 (ii) MDP Technology Sdn. Bhd. : June 2025 – September 2025 (iii) MDP Holdings Bhd. : October 2025 – December 2025</td> <td style="text-align: center;">1</td> </tr> </tbody> </table>	No.	Example	Number of Employment(s)	1.	Mr. Adi received payment of director's fees from Mas Sdn. Bhd. and Dinar Sdn. Bhd. in the year 2025.	2	2.	Mr. Sami worked for the following employers during the year 2025:- (i) GHI Sdn. Bhd. : January 2025 – April 2025 (ii) HIL Sdn. Bhd. : May 2025 – November 2025 (iii) GHI Sdn. Bhd. : December 2025	3	3.	Mrs. Edith who works for MDP Holdings Bhd., was seconded to MDP Technology Sdn. Bhd. (within the same group of companies) from 1 June 2025 until 30 September 2025. Her salary from June until September 2025 was paid by MDP Holdings Bhd. (i) MDP Holdings Bhd. : January 2025 – May 2025 (ii) MDP Technology Sdn. Bhd. : June 2025 – September 2025 (iii) MDP Holdings Bhd. : October 2025 – December 2025	1
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Salary, bonus, director's fee, commission and any perquisite [such as share option scheme (Public Ruling No. 11/2012) [Original and amended], insurance premium / school and tuition fee paid by the employer] have to be declared. Entertainment and travelling expenditure incurred in the production of gross employment income and discharge of official duties are allowable deductions. Deduction of entertainment expenditure is restricted to the amount of entertainment allowance included as gross income from employment. However, reimbursements by the employer in respect of both types of expenditure are neither deductible nor liable to tax.

Amount N4 from Working Sheet HK-2.

**Note:**

With effect from the Year of Assessment 2016, where gross income from an employment is receivable in respect of any particular period, it shall, when received, be taxed in the year in which it is received [Subsection 25(1) of ITA 1967].

**Tax exempt allowances / perquisites / gifts / benefits:**

**Reference:** Public Ruling No. 5/2019 (Perquisites From Employment); and  
Public Ruling No. 11/2019 (Benefits-In-Kind)

**Gratuity** (Reference: Public Ruling No. 9/2016)

This refers to a sum received upon retirement / termination of a contract of employment and considered as a gift for past service. Refer to Working Sheet HK-2.2 and Appendix B1 for computation.

1. The following gratuity is exempted from income tax:

(i) **Retirement gratuity**

- (a) The Director General is satisfied that the retirement is due to ill-health; or
- (b) The retirement takes place on or after reaching the age of 55, or on reaching the compulsory age of retirement from employment and the individual has worked 10 years continuous employment with the same employer or companies within the same group; or
- (c) The retirement takes place on reaching the compulsory age of retirement pursuant to a contract of employment or collective agreement at the age of 50 but before 55 and that employment has lasted for 10 years with the same employer or with companies in the same group.

(ii) **Gratuity paid out of public funds** – Gratuity paid to an employee out of public funds on his retirement from an employment under any written law.

(iii) **Gratuity paid to a contract officer** – Gratuity paid out of public funds to a contract officer on termination of a contract of employment regardless of whether the contract is renewed or not.

(iv) **Death gratuity** – Sums received by way of death gratuity.

**2. Partial exemption on gratuity**

With effect from the Year of Assessment 2016, an employee who receives sums by way of gratuity:

- (i) on retirement from an employment; or
- (ii) upon termination of a contract of 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.

**Tax Allowance**

The income tax of an employee borne by his employer is Tax Allowance which is chargeable to tax under the provision paragraph 13(1)(a) of ITA 1967. Refer to the Working Sheet HK-2.3 and Appendix B2, as well as Public Ruling No. 3/2024 regarding computation.

**Subscriptions To Professional Bodies** – Membership subscription paid to professional bodies to ensure the continuance of a professional standing for practice such as medical or legal professional fees, can be claimed as a deduction.

**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.

Refer to the Working Sheet HK-2.4 and Appendix B3, and Public Ruling No. 11/2019 on computation.

**Value Of Living Accommodation**

Value of living accommodation provided in Malaysia by the employer. Working Sheet HK-2.5 and Appendix B4, as well as Public Ruling No. 3/2005 (Original and Addendum) regarding computation.

**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. Refer to the Working Sheet HK-2.6 on computation.

**Compensation For Loss Of Employment**

Payment made by an employer to his employee as compensation for loss of employment or other reason. Refer to the Working Sheet HK-2.7 and Appendix B5, and Public Ruling No. 1/2012 regarding computation.

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.

B2	Statutory income from sources of dividends in Malaysia	<p>The imposition of this tax is known as Dividend Tax. The scope of the imposition of Dividend Tax is as follows:</p> <ul style="list-style-type: none"> <li>(i) Dividend income received by individual shareholders from income paid, credited or distributed from company profits covering listed shares and unlisted shares in Malaysia. Dividend income includes payments in monetary or other forms;</li> <li>(ii) Individual shareholders consist of resident and non-resident individuals; and</li> <li>(iii) Individuals who hold shares through nomination. The imposition of tax on individuals for dividend income exceeding RM100,000 is at a rate of 2% on taxable income related to dividend income under Part XXII Schedule 1 of the ITA.</li> </ul> <p>The determination of the taxable income of this dividend is based on the Income Tax Rules (Determination of Individual Taxable Income Regarding Dividends) 2025 [P.U. (A) 148/2025] which was gazetted on 7 May 2025.</p> <p>Example: Mr. Razif, a resident in Malaysia, received a dividend distribution from his shareholding in Syarikat Harmoni Sdn Bhd, a controlled company, amounting to RM2,500,000 in the year 2025.</p> <p>The dividend income received by Mr. Razif is subject to Dividend Tax because it exceeds the RM100,000 threshold set. The amount of RM100,000 should be deducted from the dividend statutory income.</p> <p>Therefore, the dividend statutory income to be reported by Mr. Razif for the year of assessment 2025 is RM2,400,000.</p>
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B3	Rents from sources in Malaysia	Rental received in respect of houses, shop houses, land, plant, machines, furniture and other similar assets.												
B4	Interest from sources in Malaysia	Income in respect of interest received by individual's resident in Malaysia from money deposited with the following institutions is tax exempt: (i) A bank or a finance company licensed or deemed to be licensed under the Financial Services Act 2013; (ii) A bank licensed under the Islamic Financial Services Act 2013; (iii) A development financial institution prescribed under the Development Financial Institutions Act 2002; (iv) The Lembaga Tabung Haji established under the Tabung Haji Act 1995; (v) The Malaysia Building Society Berhad incorporated under the Companies Act 2016; (vi) The Borneo Housing Finance Berhad incorporated under the Companies Act 2016; and (vii) Co-operative societies registered under the Co-operative Societies Act 1993.												
	Discounts from sources in Malaysia	Earnings from discounting transactions involving treasury bills, bills of exchange or promissory notes.												
	Royalties from sources in Malaysia	Royalties received in respect of the use of copyrights / patents are taxable if they exceed the following exemption limits: <table border="1" data-bbox="523 996 1535 1261"> <thead> <tr> <th>No.</th> <th>Type of Royalty</th> <th>Exemption (RM)</th> </tr> </thead> <tbody> <tr> <td>(i)</td> <td>Publication of artistic works / recording discs / tapes</td> <td>10,000</td> </tr> <tr> <td>(ii)</td> <td>Translation of books / literary works</td> <td>12,000</td> </tr> <tr> <td>(iii)</td> <td>Publication of literary works / original paintings / musical compositions</td> <td>20,000</td> </tr> </tbody> </table> Amount H from Working Sheet HK-5.	No.	Type of Royalty	Exemption (RM)	(i)	Publication of artistic works / recording discs / tapes	10,000	(ii)	Translation of books / literary works	12,000	(iii)	Publication of literary works / original paintings / musical compositions	20,000
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	Pensions from sources in Malaysia	(i) Pension derived from Malaysia and paid by the Government or from an approved pension scheme to a person on reaching the age of 55 years or compulsory age of retirement under any written law or if the retirement is due to ill-health, are exempt from tax. (ii) Where a person is paid more than one pension, only the higher or highest pension is exempt from tax. Other pensions have to be reported.												
	Annuities from sources in Malaysia	These are sums of money received in accordance with a will or an investment of money entitling the annuitants or investors to a series of annual payments, whether or not received regularly or for a limited period only.												
	Periodical payments from sources in Malaysia	These refer to recurring payments received at fixed times.												
	Other gains or profits from sources in Malaysia	Other income such as payments received for part-time / occasional broadcasting, lecturing, writing and so forth.												

	Additions pursuant to paragraph 43(1)(c) from sources in Malaysia	<p>The following earnings / proceeds are deemed income and must be considered as aggregate income.</p> <p>(i) Earnings / proceeds in relation to expenditure on prospecting operations under Schedule 4 of ITA 1967.</p> <p>(ii) These earnings / proceeds are considered in the tax computation if claims for such expenditure have previously been made.</p> <p>(iii) Refer to paragraph 43(1)(c) and paragraph 16 Schedule 4 of ITA 1967 for computing the amount of income to be included as aggregate income.</p> <p>(iv) Computations must be properly kept for examination.</p>
B5	Aggregate of other statutory income from sources outside Malaysia	<p>This item has to be completed by individual resident that received other statutory income from sources outside Malaysia received in Malaysia that including employment, dividend, interest, discount, rent, royalty, premium and other income.</p> <p>Please fill in the necessary information required in Part E</p>
B7	Approved investment under angel investor tax incentive	<p>(i) Angel Investor</p> <p>A tax incentive for investment made by a qualified angel investor in a qualified investee company. The amount of aggregate income exempted is an amount equal to the amount of investment made by the angel investor in the investee company. The exemption is granted subject to the conditions specified by the Minister in the approval letter for the investment, which include the following:</p> <p>(a) the investment must not be disposed of (fully or in part) within two (2) years from the date the investment is made; and</p> <p>(b) the amount of investment made per annum must not be less than RM5,000 and not more than RM500,000.</p> <p>Application to make an investment in an investee company is made on or after 1 January 2013 but not later than 31 December 2023 for the approval of the Minister of Finance.</p> <p>Refer to the Income Tax (Exemption) (No. 3) 2014 [P.U. (A) 167/2014], Income Tax (Exemption) (Amendment) 2019 [P.U. (A) 399/2019] and Public Ruling No. 12/2020 for further information.</p> <p>Amount in B7 is restricted to the amount in B6 (restricted to RM500,000). If the amount in B7 exceeds the amount in B6, enter the amount as per B6 in this item.</p> <p>OR</p> <p>(ii) Equity Crowdfunding</p> <p>Tax incentive for an investment made by an individual resident in an investee company on or after 1 January 2021 but not later than 31 December 2026 and made an investment in the form of holding shares which are paid in cash to the investee company through an equity crowdfunding platform or through nominee limited liability partnership or nominee company. The exemption granted is subject to terms that stated in P.U.(A)367/2024 which includes the following:</p>

		<p>(a) The investment is not disposed of (in full or in part) within two (2) years from the date the investment is made; and</p> <p>(b) an amount equal to fifty per cent of the amount of investment made by the qualifying individual and shall not exceed fifty thousand ringgit for each year of assessment; and</p> <p>(c) limited to ten per cent of the aggregate income of the qualifying individual in the basis period for a year of assessment in which the exemption is granted.</p> <p>Refer to the Income Tax (Exemption) (No. 4) 2022 [P.U. (A) 142/2022], Income Tax (Exemption) (No. 4) 2022 (Amendment) 2024 [P.U. (A) 367/2024] and Public Ruling No. 12/2020 for further information.</p> <p>Amount in B7 is restricted to 50% of the amount of investment (Not exceed RM50,000) and 10% of B6.</p>
B9	Approved donations / gifts / contributions	<p>Transfer the amount from item F8, if any.</p> <p>Refer to Public Ruling No. 7/2025.</p> <p>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.</p>
B11	<p>TOTAL INCOME TRANSFERRED FROM HUSBAND / WIFE* FOR JOINT ASSESSMENT</p> <p>* Type of income transferred from HUSBAND / WIFE</p>	<p><b>ITEMS B11 AND B12 ARE ONLY TO BE FILLED IN BY THE INDIVIDUAL IN WHOSE NAME THE JOINT ASSESSMENT IS TO BE RAISED.</b></p> <p>Transfer the total income of the spouse to be aggregated with the total income of the individual to this item.</p> <p><b>Note:</b> Enter '1' if the income transferred from the spouse includes income carries on business or '2' if, does not carry on business.</p> <p>Items B11 and B12 <b>NEED NOT</b> be filled if:</p> <p>(i) the individual's status is single / a divorcee / a widow / a widower</p> <p>(ii) the spouse of the individual has no income, no source of income or has income which is tax exempt</p> <p>(iii) the individual elects for separate assessment</p> <p>(iv) the individual elects for joint assessment to be raised in the <b>name of his / her spouse</b></p>
B11a	Statutory income from sources of dividends in Malaysia reported by husband / wife	For the purpose of calculating Dividend Tax, enter the statutory income from sources of dividends in Malaysia reported by the husband / wife in the related return form for joint assessment
B11b	Aggregate income reported by husband / wife	For the purposes of calculating Dividend Tax, enter the aggregate income reported by the husband / wife in the related return form for joint assessment
B13	Total relief	Transfer the amount from item G22.
B14	CHARGEABLE INCOME	Amount (B10 minus B13) or (B12 minus B13).

PART BB		COMPUTATION OF INCOME TAX																																					
B15	Chargeable Income is subject to Part XXII of Schedule 1	<p>Where an individual resident has income other than dividends in the basis period, an adjustment must be made to separate the total chargeable income from dividends and chargeable income from other sources based on the following formula:</p> $\frac{A}{B} \times C$ <p>A Statutory Income in respect of dividend in the basis period for year of assessment 2025            B Aggregate income in the basis period for Year of Assessment 2025            C Chargeable income in the basis year for Year of Assessment 2025 which is subject to tax as specified in the paragraph 1 of Part I and Part XXII of Schedule 1</p>																																					
B16	Income tax computation in respect of Chargeable Income subject to Part XXII of Schedule 1	Chargeable income in B15 will be taxed at a rate of 2%																																					
B17	Income tax computation in respect of Chargeable Income subject to Part I of Schedule 1	Amount B14 minus B15																																					
B17a	Tax on the first	Match the chargeable income from item B17 with the range of chargeable income in the Tax Schedule on page 36 of this explanatory note.																																					
B17b	Tax on the balance																																						
B18	Income Tax	<p><b>Example:</b></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Chargeable income in <b>B17</b></td> <td style="width: 5%;"></td> <td style="width: 10%; text-align: right;"><b>45,500</b></td> <td style="width: 15%;"></td> </tr> <tr> <td>Tax on the first <b>RM35,000</b></td> <td rowspan="3" style="font-size: 3em; vertical-align: middle;">}</td> <td style="text-align: right;"><b>600.00</b></td> <td rowspan="3">Use Category D of Tax Schedule to compute</td> </tr> <tr> <td>Tax on the balance <b>RM10,500 @ 6%</b></td> <td style="text-align: right;"><b>630.00</b></td> </tr> <tr> <td>Total income tax</td> <td style="text-align: right;"><b><u>1,230.00</u></b></td> </tr> </table> <p>Enter in items B17a dan B17b of the Form BE as shown below:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <tr> <td style="width: 45%;">B17a Tax on the first</td> <td style="width: 10%; text-align: right;"><b>35,000</b></td> <td style="width: 5%; text-align: right;"><b>.00</b></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;">B17a</td> <td style="width: 5%; text-align: right;"><b>600</b></td> <td style="width: 5%; text-align: right;"><b>.00</b></td> </tr> <tr> <td>B17b Tax on the balance</td> <td style="text-align: right;"><b>10,500</b></td> <td style="text-align: right;"><b>.00</b></td> <td style="text-align: center;">At rate</td> <td style="text-align: center;"><b>6</b></td> <td style="text-align: center;">%</td> <td>B17b</td> <td style="text-align: right;"><b>630 .00</b></td> </tr> <tr> <td>B18 Income Tax ( B17a + B17b )</td> <td colspan="4"></td> <td>B18</td> <td style="text-align: right;"><b>1,230</b></td> <td style="text-align: right;"><b>.00</b></td> </tr> </table>		Chargeable income in <b>B17</b>		<b>45,500</b>		Tax on the first <b>RM35,000</b>	}	<b>600.00</b>	Use Category D of Tax Schedule to compute	Tax on the balance <b>RM10,500 @ 6%</b>	<b>630.00</b>	Total income tax	<b><u>1,230.00</u></b>	B17a Tax on the first	<b>35,000</b>	<b>.00</b>			B17a	<b>600</b>	<b>.00</b>	B17b Tax on the balance	<b>10,500</b>	<b>.00</b>	At rate	<b>6</b>	%	B17b	<b>630 .00</b>	B18 Income Tax ( B17a + B17b )					B18	<b>1,230</b>	<b>.00</b>
Chargeable income in <b>B17</b>		<b>45,500</b>																																					
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B17b Tax on the balance	<b>10,500</b>	<b>.00</b>	At rate	<b>6</b>	%	B17b	<b>630 .00</b>																																
B18 Income Tax ( B17a + B17b )					B18	<b>1,230</b>	<b>.00</b>																																
B19	TOTAL INCOME TAX	Amount B16 plus B18																																					

PART BC		COMPUTATION OF TAX PAYABLE / REPAYABLE	
B21	Total rebate		
	Self	<p>A rebate of <b>RM400</b> is granted to an individual whose chargeable income does not exceed RM35,000.</p> <p>Paragraph 6A(2)(a) of ITA 1967.</p>	
	Husband and wife	<p>A rebate of <b>RM400</b> is granted to an individual whose chargeable income does not exceed RM35,000 and where he / she has been allowed a deduction of RM4,000 for the spouse.</p> <p>Paragraph 6A(2)(b) / Paragraph 6A(2)(c) of ITA 1967.</p>	

	<p>Departure levy for umrah travel / religious travel for other religions</p>	<p>This tax rebate is granted to any individual who leaves Malaysia by air for the purpose of performing <i>umrah</i> or other religious pilgrimage but NOT for the purpose of performing hajj.</p> <p>The rebate granted is equivalent to the <b>amount of departure levy paid</b> but the claim is <b>limited to two (2) trips in a lifetime</b>.</p> <p>Eligibility to claim shall be evidenced by the following documents:</p> <p>(i) the boarding pass; and</p> <p>(ii) in the case of:</p> <ul style="list-style-type: none"> <li>• <b>umrah</b> - a copy of the visa issued by the embassy of the Kingdom of Saudi Arabia</li> <li>• <b>any other religious pilgrimage</b> - A written verification by a religious body recognised by the Committee for the Promotion of Inter Religious Understanding and Harmony Among Adherents, Department of National Unity and Integration in the Prime Minister's Department.</li> </ul> <table border="1" data-bbox="550 739 1500 896"> <thead> <tr> <th rowspan="2">Country / Class</th> <th colspan="2">ASEAN countries</th> <th colspan="2">Other than ASEAN countries</th> </tr> <tr> <th>Economy class</th> <th>Other than economy class</th> <th>Economy class</th> <th>Other than economy class</th> </tr> </thead> <tbody> <tr> <td>Rate of departure levy</td> <td>RM8</td> <td>RM50</td> <td>RM20</td> <td>RM150</td> </tr> </tbody> </table> <p><b>Note:</b> 'ASEAN countries' means Brunei Darussalam, the Kingdom of Cambodia, Republic of Indonesia, Lao People's Democratic Republic, Union of Myanmar, Republic of the Philippines, Republic of Singapore, Kingdom of Thailand or Socialist Republic of Vietnam.</p> <p>Departure Levy (Rate of Departure Levy) Order 2019 [P.U. (A) 213/2019] and subsection 6A(2A) of ITA 1967.</p> <div style="border: 1px solid black; background-color: #e0e0e0; padding: 5px;"> <p><b>For the following types of assessment:</b></p> <p><b>a) joint assessment;</b></p> <p><b>b) separate assessment; or</b></p> <p><b>c) assessment on self whose spouse has no income, no source of income or no total income</b></p> </div> <p>The individual in whose name the assessment is raised, is:</p> <ul style="list-style-type: none"> <li>• eligible to claim for the amount of departure levy paid on own self travel.</li> <li>• <b>NOT</b> eligible to claim if the departure levy is paid for the behalf of spouse, family member or other party.</li> <li>• <b>NOT</b> eligible to claim if the departure levy for own travel is paid by other party.</li> </ul>	Country / Class	ASEAN countries		Other than ASEAN countries		Economy class	Other than economy class	Economy class	Other than economy class	Rate of departure levy	RM8	RM50	RM20	RM150
Country / Class	ASEAN countries			Other than ASEAN countries												
	Economy class	Other than economy class	Economy class	Other than economy class												
Rate of departure levy	RM8	RM50	RM20	RM150												
	<p><i>Zakat and fitrah</i></p>	<p>Payment of obligatory <i>zakat</i> and <i>fitrah</i> in the basis year. Subsection 6A(3) of ITA 1967.</p>														
<p>B23</p>	<p>Tax deduction under section 110 (others)</p>	<p>Compute the tax deducted under section 110 by using Working Sheet HK-6 in respect of other income such as interest, royalties, section 4A income and income from a trust.</p> <p>Section 110 tax deduction (others) does NOT include withholding tax payment pursuant to Section 107A of ITA 1967.</p> <p>Please submit Working Sheet HK-6 if entitled to a tax refund.</p> <p>Amount B from Working Sheet HK-6.</p>														

B24	Section 132 tax relief	<p>Tax relief in respect of income as follows:</p> <p>(i) Income from sources in Malaysia brought into Malaysia  (ii) Income from sources outside Malaysia received in Malaysia by resident and the income has been taxed in the country of origin that entered into Avoidance of Double Taxation Agreements (DTA) with Malaysia.</p> <p>Refer to Appendix F for the list of countries which have DTA with Malaysia.</p> <p>Refer to the provisions of Schedule 7 of ITA 1967, Public Ruling No. 11/2021 and Guidelines On Tax Treatment In Relation To Income Received From Abroad (Amendment) [LHDN.AG.600-1/7/3].</p> <p>Use Working Sheet HK-8 to compute the amount of credit.</p> <p>If the tax credit claimed for a year of assessment exceeds the Malaysian tax payable on income from outside Malaysia received in Malaysia, the excess tax credit shall be disregarded.</p>
	Section 133 tax relief	<p>Tax relief in respect of income as follows:</p> <p>(i) Income from sources in Malaysia brought into Malaysia  (ii) Income from sources outside Malaysia received in Malaysia by resident and the income has been taxed in the country of origin which does NOT have Avoidance of Double Taxation Agreements (DTA) with Malaysia.</p> <p>Refer to the provisions of Schedule 7 of ITA 1967, Public Ruling No. 11/2021 and Guidelines On Tax Treatment In Relation To Income Received From Abroad (Amendment) [LHDN.AG.600-1/7/3].</p> <p>Use Working Sheet HK-9 to compute the amount of credit.</p> <p>If the tax credit claimed for a year of assessment exceeds the Malaysian tax payable on income from outside Malaysia received in Malaysia, the excess tax credit shall be disregarded.</p>
B25	TAX PAYABLE	<p>B22 minus total amount of B23 plus B24.</p> <p>If the total amount of B23 plus B24 exceeds the amount in B22, enter '0' in this box.</p>
B26	TAX REPAYABLE	<p>Total amount of B23 plus B24 minus B22.</p>
B27	Payment made for 2025 income – SELF and HUSBAND / WIFE for joint assessment	<p><b>Monthly Tax Deductions (MTD)</b></p> <p>Enter the deductions amount made by the employer in the year 2025 in respect of the following income in this item:</p> <p>(i) Income for the year 2025;  (ii) Employment income of preceding years (including bonus, director's fee, arrears, etc.) paid in the year 2025; and  (iii) Employment income in respect of other year(s) paid in advance in the year 2025.</p> <p><b>Example:</b> Salary for the month of January 2026 paid in December 2025 and MTD is paid on or before 15 January 2026.</p>
		<p><b>Section 107D</b></p> <p>Enter the total amount of the tax deduction of 2% made by the payer company for each cash payment to agents, dealers or distributors for the year 2025 in this item.</p>

		<p>Refer LHDNM Official Portal, <a href="https://www.hasil.gov.my">https://www.hasil.gov.my</a> &gt; Legislation &gt; Budget &gt; 2022 &gt; Soalan Lazim Berkaitan Potongan Cukai 2% Terhadap Pembayaran Oleh Syarikat Pembayar Kepada Ejen, Penedgar atau Pengagih.</p> <p>Refer to the Media Statement dated 27 June 2023 on LHDNM Official Portal, <a href="https://www.hasil.gov.my/kenyataatan-media/">https://www.hasil.gov.my/kenyataatan-media/</a></p> <p><b>Self-Instalments / CP500</b></p> <p>Enter the amount of self-payment / instalments of CP500 (Notice of Installment Payment Under Section 107B Income Tax Act 1967) that has been made by the taxpayer for the year of assessment 2025 only into this item.</p> <p>This <b>does not include</b> payments made in respect of outstanding tax for previous years of assessment.</p> <p>Use Working Sheet HK-10 for computation. Transfer amount E of Working Sheet HK-10 to this item.</p> <p>For joint assessment – Total up the MTD or self-payment / installment of CP500 paid by the husband / wife for entry in this item.</p>
B28	Balance of tax payable	<p>B25 minus B27.</p> <p>The balance of tax payable must be paid within the stipulated period.</p> <p>(i) LHDNM has switched to using the <b>Bill Number</b> as the mandatory reference number for payment of tax or balance of tax payable. The <b>Bill Number</b> can be obtained through the following methods:</p> <p>(a) E-Filing Acknowledgement Receipt for submission via e-Filing.</p> <p>(b) Display Tax Bill and Payment Slip or scan the QR code on the payment slip on the MyTax portal at <a href="https://mytax.hasil.gov.my">https://mytax.hasil.gov.my</a> &gt; ezHasil Services &gt; e-Billing</p> <p>(c) Printed on Notice of Assessment and letter of demands from LHDNM</p> <p>(ii) Payment using <b>Bill Number</b> can be made as follows:</p> <p>(a) ByrHASiL service at <a href="https://byrhasil.hasil.gov.my">https://byrhasil.hasil.gov.my</a></p> <p>(b) Appointed commercial banks by LHDNM – Information is available at <a href="https://www.hasil.gov.my">https://www.hasil.gov.my</a>.</p> <p>(c) Virtual Account number (VA) generated through e-TT at <a href="https://ett.hasil.gov.my">https://ett.hasil.gov.my</a>.</p> <p>(d) Using debit or credit cards at the counter of the Kuala Lumpur Revenue Management Centre. This service only involves credit cards / debit cards issued in Malaysia only.</p> <p>(e) Pos Malaysia Berhad counter</p> <p>(iii) Please make sure the correct bill number is used.</p>
	Tax paid in excess	<p>B27 minus B25.</p> <p>Enter 'X' in the box provided for tax paid in excess.</p>
<b>PART C:</b>		<b>PARTICULARS OF HUSBAND / WIFE</b>
C1 – C4	Fill in relevant information only. Where there is more than one wife, please furnish the information as per format C1 to C4 by using attachment(s) and submit together with the Form BE.	

PART D:		OTHER PARTICULARS
D1	Telephone no.	Telephone number of office / tax agent's firm / residence. Please ensure that the information is correct and accurate. This information is for the official use of LHDNM.
	Handphone no.	Please ensure that the information is correct and accurate. This information is for the official use of LHDNM only.
D2	E-mail	<p>Please ensure that the information is correct and accurate. This information is for the official use of LHDNM only.</p> <p><b>Note:</b> E-mail (<b>D2</b>) information is compulsorily to be furnished during submission via e-Filing.</p>
D3	Employer's TIN.	Enter the latest employer's E reference number and also complete item <b>D4</b>
D4	Tax borne by employer	<p>Income tax liability of an employee is paid by the employer which this benefit falls within the definition of a perquisite (tax allowance). Perquisite is part of the gross income from employment under paragraph 13(1)(a) of the ITA 1967. Refer to Public Ruling No. 3/2024</p> <p>Enter '1' for 'Yes' if tax borne by employer or '2' for 'No' if tax not borne by employer.</p>
D5	Has financial account(s) at financial institution(s) outside Malaysia	<p>Enter '1' if there is / are financial account(s) at a financial institution(s) outside Malaysia or '2' if there is none / not relevant. Refer to the following information before make an option:</p> <p>This declaration is a counter check measure to ensure compliance of the Malaysian tax law, in line with Malaysia's commitment to the Automatic Exchange of Financial Account Information with other tax jurisdictions. Under this commitment, Malaysia will also be receiving information on financial accounts kept at overseas by Malaysian tax resident.</p> <p>However, please note that having a financial account(s) in overseas is not an indication that a tax non-compliance has occurred.</p> <p>"Financial Account" refers to a financial account maintained by a financial institution outside Malaysia which includes:</p> <p>(i) Depository Accounts</p> <ul style="list-style-type: none"> <li>• Savings account, current account and other deposit accounts.</li> </ul> <p>(ii) Custodial Accounts</p> <ul style="list-style-type: none"> <li>• An account (other than an Insurance Contract or Annuity Contract) for the benefit of another person that holds any financial instrument or contract held for investment.</li> </ul> <p>(iii) Cash Value Insurance Contracts</p> <ul style="list-style-type: none"> <li>• An insurance contract where the policyholder is entitled to receive payment on surrender or termination of the contract. An insurance contract will also be a Cash Value Insurance Contract where the policyholder can borrow against the contract. It is an investment product that has an element of life insurance attached to it. The life insurance element usually is small compared to the investment element.</li> </ul>

		<p>(iv) Annuity Contracts</p> <p>A contract:</p> <ul style="list-style-type: none"> <li>• Under which the issuer agrees to make payments for a period of time determined in whole or in part by reference to the life expectancy of one or more individuals; or</li> <li>• That is considered to be an annuity contract in accordance with the law, regulation or practice of Malaysia in which the contract was issued and under which the issuer agrees to make payments for a term of years.</li> </ul> <p>(v) Equity and Debt Interests in Investment Entities.</p> <p>Further details on Automatic Exchange of Financial Account Information are available at the LHDNM Official Portal, <a href="https://www.hasil.gov.my">https://www.hasil.gov.my</a> &gt; International &gt; Automatic Exchange of Information (AEOI) &gt; Common Reporting Standard (CRS).</p>
D6	Methods of payment for tax refund	Enter '1' for payment via bank account, and also complete item <b>D7</b> or '2' for payment via "DuitNow", and also complete item <b>D8</b> .
D7	Details of bank account	If <b>D6</b> =1 Enter the bank name information ( <b>D7a</b> ) and bank account number ( <b>D7b</b> ) for the purpose of electronic income tax refund. Ensure the bank account entered is active and opened under own name to avoid payment issues.
D8	Information of DuitNow	If <b>D6</b> = <b>2</b> , tax refund will be made using the DuitNow ID registered at the bank of choice. "DuitNow" is a service provided that allows instant money transfer using the recipient's DuitNow ID.  For the purpose of repayment through DuitNow, the individual's DuitNow registration with the bank of choice must use identification card number or passport number. Ensure that the identification number registered at the bank of choice is the same as the identification number in the LHDNM record as per item 3 of Basic Particulars.
D8a	Identification type (self)	Enter '1' for 'Identification card' or "2" for 'Passport'.
D8b	Passport no.	Enter passport number if <b>D8a</b> is "2"
D9a	Disposal of asset under the Real Property Gains Tax Act 1976	Refers to chargeable asset under the Real Property Gains Tax Act 1976. Enter '1' for 'Yes' if there is disposal of asset, and also complete item <b>D9b</b> . Enter '2' for 'No' if not applicable.
D9b	Disposal declared to LHDNM	Enter '1' ('Yes') if the disposal has been declared to LHDNM or '2' ('No') if not.  If not yet declared, contact the LHDNM branch which handles the income tax file of the disposer. Further details are available from the LHDNM Official Portal, <a href="https://www.hasil.gov.my">https://www.hasil.gov.my</a> .
D10	Correspondence Address	Address used when dealing with LHDNM.

PART E:	OTHER STATUTORY INCOME OUTSIDE MALAYSIA RECEIVED IN MALAYSIA								
<p>Effective from 1 January 2022, all type of income from sources outside Malaysia received in Malaysia by a resident is subject to tax. Refer Guidelines On Tax Treatment In Relation To Income Received From Abroad (Amendment) [LHDN.AG.600-1/7/3].</p> <p>Income from outside Malaysia received in Malaysia which has been taxed either with withholding tax or income tax outside Malaysia is entitled to claim a bilateral or unilateral tax credit under the provisions of sections 132 and 133 of the ITA 1967. Original documents regarding the income and tax deducted in the country of origin must be properly kept for the purpose of examination.</p> <p>This item to be filled in by individual residents that received other statutory income sources outside Malaysia received in Malaysia including employment, dividends, interest, discounts, rents, royalties, premiums and other income.</p>									
Country	Refer Appendix E for the country code.								
Types of Income	<table border="0"> <tr> <td>a) Employment</td> <td>e) Rents</td> </tr> <tr> <td>b) Dividends</td> <td>f) Royalties</td> </tr> <tr> <td>c) Interest</td> <td>g) Premiums</td> </tr> <tr> <td>d) Discounts</td> <td>h) Other Income</td> </tr> </table>	a) Employment	e) Rents	b) Dividends	f) Royalties	c) Interest	g) Premiums	d) Discounts	h) Other Income
a) Employment	e) Rents								
b) Dividends	f) Royalties								
c) Interest	g) Premiums								
d) Discounts	h) Other Income								
Tax paid in the country of origin	<p>Fill in the amount of tax charged in the country of origin where the income is derived. Individual resident must keep income-related documents, notices of assessment or other documents that show the income has been taxed outside Malaysia.</p> <p>Foreign tax for the purpose of tax credit relief (unilateral or bilateral) is the tax charged on income by the country in which the income arose or derived in relation to the portion of the income remitted to Malaysia.</p> <p>Use the foreign currency exchange rate based on the date of remittance of income to fill in this item.</p>								
Statutory Income	<p>Determine the amount of other statutory income outside Malaysia remitted to Malaysia.</p> <p>Use the foreign currency exchange rate based on the date of remittance of income to fill in this item.</p>								

PART F:	DONATIONS / GIFTS / CONTRIBUTIONS	
<p><b>Gift of money to the Government / State Government / local authority</b> Subsection 44(6) of ITA 1967.</p>		
<p><b>Gift of money to approved institutions / organizations / funds</b> Gift of money to institutions / organizations / funds approved by the Director General of Inland Revenue. Subsection 44(6) and proviso, ITA 1967.</p> <p><b>Gift of money for any sports activity approved by the Minister of Finance</b> Subsection 44(11B) and proviso, ITA 1967.</p> <p><b>Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance</b> Subsection 44(11C) and proviso, ITA 1967.</p> <p><b>Gift of money in the form of wakaf to any religious authority / religious body / public university or gift of money in the form of endowment to a public university</b> Gift of money in the form of:</p>	<p>Restricted to <b>10% of item B6</b></p>	

<p>a) wakaf made to any appropriate religious authority established under any written law, body established by that appropriate religious authority or public university allowed by that appropriate religious authority to receive wakaf; or</p> <p>b) endowment made to a public university.</p> <p>The wakaf or endowment must be made for the purpose of achieving the objective of establishment of the appropriate religious authority, body or public university.</p> <p>Subsection 44(11D), ITA 1967.</p>	<p>Restricted to <b>10% of item B6</b></p>
<p><b>Gift of artefacts / manuscripts / paintings to the Government or State Government</b></p> <p>Gift of artefacts, manuscripts or paintings to the Government will be based on the value determined by the Department of Museums Malaysia or the National Archives.</p> <p>Subsection 44(6A) of ITA 1967.</p> <p><b>Gift of money for the provision of library facilities or to libraries</b></p> <p>Gift of money not exceeding RM20,000 for the provision of library facilities to public libraries and libraries of schools and institutions of higher education provided that a claim for the same expenses is not made under paragraph 34(6)(g) of ITA 1967 in computing the adjusted income from business.</p> <p>Subsection 44(8) of ITA 1967.</p> <p><b>Gift of money or contribution in kind for the provision of facilities in public places for the benefit of disabled persons</b></p> <p>Gift of money or contribution in kind (the value to be determined by the relevant local authority) for the provision of public facilities for the benefit of disabled persons.</p> <p>Subsection 44(9) of ITA 1967.</p> <p><b>Gift of money / cost / value of gift of medical equipment to any healthcare facility approved by the Ministry of Health</b></p> <p>Gift of money or the cost or value (as certified by the Ministry of Health) of any gift of medical equipment not exceeding RM20,000 to any healthcare facility approved by the Ministry of Health.</p> <p>Subsection 44(10) of ITA 1967.</p> <p><b>Gift of paintings to the National Art Gallery or any state art gallery</b></p> <p>The value of any gift of painting to be determined by the National Art Gallery or any state art gallery.</p> <p>Subsection 44(11) of ITA 1967.</p>	

<b>PART G:</b>		<b>RELIEF</b>
<p>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.</p>		
<p><b>Reference:</b></p> <p>Taxation Of A Resident Individual</p> <ul style="list-style-type: none"> <li>• Part I - Gifts Or Contributions And Allowable Deductions (Public Ruling No. 4/2024)</li> <li>• Part II - Computation Of Total Income And Chargeable Income (Public Ruling No. 5/2018 and Public Ruling No. 5/2022 ) and</li> <li>• Part III - Computation Of Income Tax And Tax Payable (Public Ruling No. 3/2023)</li> </ul>		
G1	Individual and dependent relatives	<p>Relief of <b>RM9,000</b> for an individual in respect of himself and his dependent relatives is granted automatically.</p> <p>Paragraph 46(1)(a) of ITA 1967.</p>

G2	Expenses for parents or grandparents	<p>Medical treatment, dental treatment, complete medical examination, special needs or carer expenses incurred on parents or grandparents are allowed as a deduction <b>up to RM8,000</b>.</p> <p>Complete medical examination expenses include any vaccination are allowed as a deduction <b>up to RM1,000</b>.</p> <p>Parents refer to natural parents or foster parents where the individual is an adopted child. Grandparents refer to the parents of an individual's parents. The parents or grandparents must be resident in Malaysia</p> <p>Expenses on medical treatment for parents which qualify for deduction include:</p> <p>(i) <b>Medical treatment, complete medical examination or special needs</b> - must be evidenced by a medical practitioner registered with Malaysian Medical Council (MMC) certifying that the medical condition of parents or grandparents requires medical treatment, complete medical examination or special needs and is supported by an official receipt. Medical treatment and complete medical examination must be provided in Malaysia. Complete medical examination shall include any vaccination.</p> <p>(ii) <b>Carer</b> - must be evidenced by a medical practitioner registered with Malaysian Medical Council (MMC) certifying that the medical condition of parents or grandparents requires a carer. For carer, it must be proven with a receipt or a written certification by the carer or a copy of the carer's work permit. 'Guardian' does not include individuals, spouses, or children of the individual concerned. Care services must be provided in Malaysia.</p> <p>(iii) <b>Dental treatment</b> - must be evidenced by a medical practitioner registered with Malaysian Dental Council (MDC) certifying that the medical condition of parents or grandparents requires dental treatment and is supported by an official receipt. Dental treatment must be provided in Malaysia.</p> <p>Paragraph 46(1)(c) of ITA 1967.</p>
G3	Basic supporting equipment for disabled self, spouse, child or parent	<p>Expenditure incurred for the purchase of any necessary basic supporting equipment is allowed as a deduction <b>up to RM6,000</b> for the use by:</p> <p>(i) the individual, if he / she is a disabled person; or</p> <p>(ii) the spouse, if he / she is a disabled person; or</p> <p>(iii) his / her child, if the child is a disabled person; or</p> <p>(iv) his / her parent, who is a disabled person.</p> <p>This deduction will NOT be allowed if the disabled individual for whom the basic supporting equipment is purchased, is not registered with the Department of Social Welfare (DSW) as a disabled person.</p> <p>Basic supporting equipment includes hemodialysis machine, wheel chair, artificial leg and hearing aids but excludes spectacles and optical lenses.</p> <p>Paragraph 46(1)(d) of ITA 1967.</p>
G4	Disabled individual	<p>A further deduction of <b>RM7,000</b> is allowed if the individual is a disabled person.</p> <p>An individual is eligible to claim this deduction if he is certified in writing by the Department of Social Welfare (DSW) as a disabled person.</p> <p>Paragraph 46(1)(e) of ITA 1967.</p>

G5	Education fees (Self)	<p>A deduction <b>up to RM7,000</b> can be claimed on fees expended for any of the following courses of study: -</p> <p>(i) <b>Other than a degree at Masters or Doctorate level</b> Any course of study up to tertiary level undertaken for the purpose of acquiring law, accounting, Islamic finance approved by Bank Negara Malaysia or Securities Commission, technical, vocational, industrial, scientific or technological skills or qualifications undertaken in any institution or professional body in Malaysia recognized by the Malaysian Government or approved by the Minister of Finance:</p> <p>(ii) <b>Degree at Masters or Doctorate level</b> Any course of study undertaken for the purpose of acquiring any skill or qualification undertaken in any institution or professional body in Malaysia recognized by the Malaysian Government or approved by the Minister of Finance:</p> <p>Refer to the list of recognized local institutions or approved professional bodies in Malaysia at the official portal of the Ministry of Higher Education Malaysia at <a href="https://www.mohe.gov.my">https://www.mohe.gov.my</a> for deduction of G5(i) and G5(ii)</p> <p>(iii) <b>Course of study undertaken for the purpose of up-skilling or self-enhancement</b> A deduction <b>up to RM2,000</b> can be claimed on any skill area recognized by Director General of Skills Development under National Skills Development Act 2006 [Act 652]. Deduction is allowed for <b>year of assessment 2024 to 2026</b>.</p> <p>Paragraph 46(1)(f) of ITA 1967.</p>	
G6	Medical expenses on:		
G6(i)	Serious diseases for self, spouse or child	<p>Medical expenses on serious diseases include the treatment of Acquired Immune Deficiency Syndrome (AIDS), Parkinson's disease, cancer, renal failure, leukemia and other similar diseases. "Other Similar Diseases" in relation to serious diseases include heart attack, pulmonary hypertension, chronic liver disease, fulminant viral hepatitis, head trauma with neurological deficit, tumor in brain or vascular malformation, major burns, major organ transplant and major amputation of limbs.</p> <p>Amount expended on own self, husband / wife or child is deductible <b>up to a maximum of RM10,000</b>.</p> <p>Receipt of the treatment and a certification issued by a medical practitioner registered with the Malaysian Medical Council (MMC) must be kept for future reference and inspection, if required.</p> <p>Paragraph 46(1)(g)(i) of ITA 1967.</p>	<p><b>Total deduction for G6(i), G6(ii), G6(iii), G6(iv), G7 and G8 restricted to RM10,000</b></p>
G6(ii)	Fertility treatment for self or spouse	<p>Expenses for fertility treatment include Intrauterine Insemination (IUI) treatment, In vitro fertilization (IVF) or any other fertility treatments including consultation fees and medicines on yourself or your spouse. Claim conditions are:</p> <p>(i) the claim for medical expenses has to be evidenced by a receipt and certification issued by a medical practitioner registered with the Malaysian Medical Council (MMC) that the serious disease treatment was provided to that</p>	

		<p>individual, spouse or child; or fertility treatment was provided to the individual or the spouse; and</p> <p>(ii) married individual.</p> <p>Deductions of up to <b>RM10,000</b> are allowed on the amount expended or deemed to be expended on fertility treatment for yourself or your spouse.</p> <p>Receipt of the treatment and a certification issued by a medical practitioner registered with the MMC must be kept for future reference and inspection, if required.</p> <p>If the husband or wife chooses Joint Assessment, the allowable deduction for expenses incurred by the spouse will be deemed to be spent by the husband / wife whose assessment is raised in his name is limited to <b>RM10,000</b>.</p> <p>Paragraph 46(1)(g)(ii) of ITA 1967.</p>	<p><b>Total deduction for G6(i), G6(ii), G6(iii), G6(iv), G7 and G8 restricted to RM10,000</b></p>
G6(iii)	Vaccination for self, spouse and child	<p>Vaccination expenses include the following:</p> <p>(i) <i>Pneumococcal</i>;</p> <p>(ii) <i>Human papillomavirus (HPV)</i>;</p> <p>(iii) <i>Influenza</i>;</p> <p>(iv) <i>Rotavirus</i>;</p> <p>(v) <i>Varicella</i>;</p> <p>(vi) <i>Meningococcal</i>;</p> <p>(vii) Combination of <i>tetanus-diphtheria-acellular-pertussis (Tdap)</i>; and</p> <p>(viii) <i>Coronavirus Disease 2019 (COVID-19)</i></p> <p>Deduction up to RM1,000 are allowed on the amount expended on vaccination for own self, spouse or child.</p> <p>Paragraph 46(1)(g)(ii) of ITA 1967.</p>	
G6(iv)	Dental examination and treatment for self, spouse or child	<p>Dental examination and treatment expenses are limited to a maximum of <b>RM1,000</b>.</p> <p>Receipt of the treatment and a certification issued by a medical practitioner registered with the Malaysian Dental Council, must be kept for future reference and inspection, if required.</p> <p>Paragraph 46(1)(g)(iv) ACP 1967</p>	
G7	Expenses (Restricted to 1,000) on:		
G7(i)	Complete medical examination or payment of fees for disease detection test for self, spouse or child	<p>Complete medical examination or fees for disease screening tests such as blood tests, ultrasound, mammogram and pap smear, including screening tests for diseases such as COVID-19 and influenza.</p> <p>The examination must be conducted at a hospital or by a medical practitioner registered with the Malaysian Medical Council, and must be supported</p>	<p><b>Total deduction for G7 restricted to RM1,000</b></p>

		<p>by a receipt issued by the hospital or the medical practitioner concerned.</p> <p>Paragraph 46(1)(h)(i) of ITA 1967.</p>		
G7(ii)	<p>Purchase of self-testing medical device registered under the Medical Device Act 2012 for self, spouse or child</p>	<p>Purchase of self-testing medical device such as pulse oximeters, blood pressure monitors, thermometers, including self-test kits for COVID-19 and influenza. The purchase of such equipment must be supported by a receipt and must not be used for the purpose of the individual's business..</p> <p>Paragraph 46(1)(h)(ii) of ITA 1967.</p>	<p><b>Total deduction for G7 restricted to RM1,000</b></p>	<p><b>Total deduction for G6(i), G6(ii), G6(iii), G6(iv), G7 and G8 restricted to RM10,000</b></p>
G7(iii)	<p>Mental health examination or consultation for himself, husband/wife or child</p>	<p>Mental health examination or consultation as evidenced by receipts issued by the following :</p> <ul style="list-style-type: none"> <li>(i) Psychiatrist within the meaning of section 2 of Mental Health Act 2001 [Act 615];</li> <li>(ii) Clinical psychologist registered with Malaysia Allied Health Professions Council under the Allied Health Professions Act 2016 [Act 774]; or</li> <li>(iii) Kaunselor Counsellor registered with Board of Counsellors under the Counsellors Act 1998 [Act 580].</li> </ul> <p>Paragraph 46(1)(h)(iii) ITA 1967.</p>		

G8	Expenses (Restricted to 6,000) on child of the age of 18 years and below, in respect of:		
G8(i)	Assessment for the purposes of diagnosis of learning disability	<p>The claim is evidenced by:</p> <p>(i) Receipt issued by a medical practitioner registered with the Malaysian Medical Council (MPM) for initial examination for diagnosis purposes;</p> <p>(ii) Receipts issued by allied health practitioners registered with the Malaysian Allied Health Professions Council under the Allied Health Professions Act 2016 for early intervention programs or rehabilitation treatment;</p>	
G8(ii)	Early intervention programme or rehabilitation treatment for learning disability	<p>(iii) Expenses qualified as deductions for (i) and (ii) are for the following categories:</p> <p>(a) Autism Spectrum Disorder;</p> <p>(b) Attention Deficit Hyperactivity Disorder (ADHD);</p> <p>(c) Global Developmental Delay (GDD);</p> <p>(d) Intellectual Disability,</p> <p>(e) Down Syndrome; and</p> <p>(f) Specific Learning Disabilities.</p> <p>(iv) Assessment for the purpose of diagnosis, early intervention programme and rehabilitation treatment should be carried out in Malaysia.</p> <p>(v) The individual must be a parent of a child who has been certified by a medical practitioner registered with the Malaysian Medical Council as having a learning disability and is aged 18 years and below.</p> <p>Paragraph 46(1)(ha) ITA 1967.</p>	<p style="text-align: center;"><b>Total deduction for G8 restricted to RM6,000</b></p>
<p><b>Total deduction for G6(i), G6(ii), G6(iii), G6(iv), G7 and G8 restricted to RM10,000</b></p>			
G9	Lifestyle - Expenses for the use / benefit of self, spouse or child in respect of:		
G9(i)	Purchase or subscription of books / journals / magazines / newspapers / other similar publications	<p>Expenditure for the purchase or subscription of books, journals, magazines, newspapers and other similar publications (in the form of hardcopy or electronic but <b>EXCLUDING banned reading materials</b> such as morally offensive magazines) for the use by own self, spouse or child.</p> <p>Subparagraph 46(1)(p)(i) of ITA 1967.</p>	<p style="text-align: center;"><b>Total deduction for G9 restricted to RM2,500</b></p>

G9(ii)	Purchase of personal computer, smartphone or tablet	Expenditure for the purchase of personal computer, smartphone or tablet <b>[Does NOT include additional charge for warranty]</b> for own use or for the use by own husband / wife or child, and <b>NOT being used for the purpose of own business.</b>  Subparagraph 46(1)(p)(ii) of ITA 1967.	<b>Total deduction for G9 restricted to RM2,500</b>
G9(iii)	Payment of monthly bill for internet subscription	Payment of monthly bill for internet subscription <b>registered under own name</b> for the use by own self, spouse or child.  Subparagraph 46(1)(p)(iv) of ITA 1967.	
G9(iv)	Payment of any course for the purpose of upskilling or self-enhancement [other than courses in item G5(iii)]	Payment for upskilling or self-enhancement course fees other than those subject to section 46(1)(f)(iii) ACP 1967. The course does not need to be registered or recognized by any government body.  Adequate expenses are proven with receipts issued by the course provider. The course in question is one that encourages taxpayers to learn skills unrelated to their jobs, such as courses related to hobbies, religion, or languages.  Subparagraph 46(1)(p)(iv) ACP 1967.	
G10	Lifestyle - Additional expenses for the use / benefit of self, spouse, child or parent (The parent must be resident in Malaysia) in respect of:		
G10(i)	Purchase of sports equipment for sports activity defined under the Sports Development Act 1997	Expenditure for the purchase of sports equipment for any sports activity listed under the Sports Development Act 1997 ( <b>EXCLUDING motorized two-wheel bicycles</b> ) for the use by own self, spouse, child or parents.  Paragraph 46(1)(p)(iii) and Subparagraph 46(1)(u)(i) of ITA 1967	<b>Total deduction for G10 restricted to RM1,000</b>
G10(ii)	Payment of rental or entrance fee to any sports facility	Expenditure for rental or entrance fee to any sports facility for the use by own self, spouse, child or parents.  The amount of this deduction is in addition to the lifestyle relief under G9(iii).  Paragraph 46(1)(p)(iii) and Subparagraph 46(1)(u)(ii) of ITA 1967	
G10(iii)	Payment of registration fee for any sports competition where the organizer is approved and licensed by the Commissioner of Sports under the Sport Development Act 1997	Expenditure for payments of registration fee for any sports competition where the organizer is approved and licensed by the Commissioner of Sports under the Sport Development Act 1997 for the use by own self, spouse or child.  Subparagraph 46(1)(u)(iii) of ITA 1967	
G10(iv)	Payment of fees for gym membership or sports training which is provided by a sports club / societies / companies for carrying out sports activities listed under the Sports Development Act 1997	Expenses for gym membership fees or sports training fees provided by sports associations or clubs registered with the Commissioner of Sports or companies incorporated under the Companies Act 2016 [Act 777] to carrying out sports activities listed under the Sports Development Act 1997 [Act 576].  Subparagraph 46(1)(u)(iv) ACP 1967	

G11	Purchase of breastfeeding equipment for own use for a child aged 2 years and below	<p>(a) This deduction is allowed exclusively for <b>women taxpayers</b>, provided that the individual:</p> <ul style="list-style-type: none"> <li>(i) is a breastfeeding mother;</li> <li>(ii) has incurred expenditure for the purchase of breastfeeding equipment for her own use to breastfeed her own child aged 2 years and below; and</li> <li>(iii) makes a claim that is evidenced by receipts issued in respect of the purchase.</li> </ul> <p>(b) <b>Breastfeeding equipment which qualifies</b> are:</p> <ul style="list-style-type: none"> <li>(i) breast pump kit and ice pack;</li> <li>(ii) breast milk collection and storage equipment; and</li> <li>(iii) cooler set or cooler bag.</li> </ul> <p>(c) The amount of deduction is <b>limited to RM1,000</b> although the individual has more than one child.</p> <p>(d) This deduction is only <b>allowed ONCE in every two (2) years of assessment</b>.</p> <p>(e) <b>In the case of a Combined Assessment, this deduction is only allowed if the assessment is made in the name of the wife.</b></p> <p><b>Example 1: Joint Assessment in the Wife's Name</b>  Madam Arina has given birth to a child in the year 2025 and has purchased breastfeeding equipment at the cost of RM1,700. Her husband who is a non-resident Malaysian citizen <b>has elected for joint assessment in the name of his wife.</b>  Madam Arina is entitled to claim this deduction but limited to RM1,000.</p> <p><b>Example 2: Joint Assessment in the Husband's Name</b>  Madam Sally has given birth to a child in the year 2025 and has purchased breastfeeding equipment at the cost of RM1,300. Madam Sally <b>has elected for joint assessment in the name of her husband.</b>  The claim for this deduction is NOT allowed because the joint assessment is made in the name of Madam Sally's husband.  Paragraph 46(1)(q) of ITA 1967</p>
G12	Child care fees to a registered child care centre / kindergarten for a child aged 6 years and below	<p>This deduction is allowed in respect of <b>child care fees for a child aged 6 years and below</b> paid to a:</p> <ul style="list-style-type: none"> <li>(i) <b>child care centre registered</b> with the Department of Social Welfare (DSW) pursuant to the Child Care Centre Act 1984 (Act 308) under the Ministry of Women, Family and Community Development; or</li> <li>(ii) <b>kindergarten registered</b> with the Ministry of Education Malaysia pursuant to the Education Act 1996 (Act 550).</li> </ul> <p>This deduction is <b>restricted to RM3,000</b> even though the number of children who fulfills the mentioned conditions exceeds one. If the amount of claim is less than RM3,000, the amount of deduction allowed is <b>limited to the amount paid</b> only.</p> <p>Where a husband and a wife are assessed separately, the tax deduction under this paragraph can only be claimed either by the husband <b>OR</b> the wife who incurs the expenses.</p> <p>Where a husband and wife are divorced, the tax deduction can be claimed by the former husband and the former wife provided that they both made payment for the fees of the child and that child is not the same child.</p> <p>The claim for deduction is allowed for the years of assessment 2025 to 2027 and must be evidenced by the:</p> <ul style="list-style-type: none"> <li>• birth document of the child (MyKid or birth certificate); and</li> <li>• receipts for the monthly fees issued by the child care centre or kindergarten.</li> </ul> <p>Paragraph 46(1)(r) of ITA 1967</p>

**Example 1: Husband and wife (living together)**

Scenario	No. of Child	Expenditure on child (RM)		Type of assessment	Who is entitled to claim & amount (RM)	Notes
a	1	Husband Wife	1,600 1,500	Separate	Husband - 1,600 <b>OR</b> Wife - 1,500	Only one person is entitled to claim (restricted to the amount expended)
b	2	Husband Wife	3,200 (child no. 1) 3,400 (child no. 2)	Separate	Husband - 3,000 <b>OR</b> Wife - 3,000	Only one person is entitled to claim (restricted to the amount RM3,000)
c	2	Husband	3,500 (child no. 1 & 2)	Separate	Husband - 3,000	Restricted to the amount RM3,000
d	3	Husband Wife	5,200 (child no. 1 & 2) 3,100 (child no. 3)	Separate	Husband - 3,000 <b>OR</b> Wife - 3,000	Only one person is entitled to claim (restricted to the amount RM3,000)
e	2	Husband Wife	1,900 (child no. 1) 1,100 (child no. 2)	Separate	Husband - 1,900 <b>OR</b> Wife - 1,100	Only one person is entitled to claim based on the amount expended or restricted to the amount RM3,000
f	1	Husband Wife	1,200 1,200	Joint	Husband - 2,400 <b>OR</b> Wife - 2,400	Expenditure incurred by the spouse is deemed expended by the husband / wife in whose name the assessment is raised (restricted to the amount expended)
g	2	Husband Wife	1,600 (child no. 1) 1,500 (child no. 2)	Joint	Husband - 3,000 <b>OR</b> Wife - 3,000	Expenditure incurred by the spouse is deemed expended by the husband / wife in whose name the assessment is raised (restricted to the amount RM3,000)

**Example 2: Divorced husband and wife**

Scenario	No. of child	Expenditure on child (RM)		Who is entitled to claim & amount (RM)	Notes
a	1	Former husband	1,800	Former husband - 1,800	Only entitled to claim RM1,800 (restricted to the amount expended)
b	1	Former husband Former wife	3,400 3,200	Former husband - 3,000 <b>OR</b> Former wife - 3,000	Only one person is entitled to claim (restricted to the amount RM3,000)
c	2	Former husband Former wife	3,400 (child no. 1) 3,200 (child no. 2)	Former husband - 3,000 <b>AND</b> Former wife - 3,000	- Former husband claims RM3,000 - Former wife claims RM3,000 (provided that the claim is made on different child)
d	3	Former husband Former wife	3,200 (child no. 1) 1,800 (child no. 2) & 1,600 (child no. 3)	Former husband - 3,000 <b>AND</b> Former wife - 3,000	- Former husband claims RM3,000 - Former wife claims RM3,000 (provided that the claim is made on different child)

G13	Net deposit in Skim Simpanan Pendidikan Nasional (SSPN)	<p>This relief is extended and shall take effect for the <b>years of assessment 2025 to 2027</b>.</p> <p>Amount deposited in SSPN by an individual for the purpose of financing their children's education are allowable as a deduction, <b>limited to RM8,000</b>, subject to the following conditions:</p> <p>(i) The allowable deduction is limited to the net amount deposited in that basis year only.</p> <p><b>Example 1:</b> SSPN account position for the year 2025</p> <table border="1"> <thead> <tr> <th>Item</th> <th>RM</th> </tr> </thead> <tbody> <tr> <td>Balance as at 1.1.2025</td> <td>25,500</td> </tr> <tr> <td>Savings during the year 2025</td> <td>8,500</td> </tr> <tr> <td>Withdrawal (university registration fees) *</td> <td>(3,000)</td> </tr> <tr> <td>Withdrawal (wife's medical expenses)</td> <td>(2,000)</td> </tr> <tr> <td>Balance as at 31.12.2025</td> <td>29,000</td> </tr> </tbody> </table> <p>Allowable deduction is <b>RM6,500</b> (RM8,500 – RM2,000). The balance of RM25,500 as at 1.1.2025 is not taken into computation in determining the net savings for that basis year.</p> <p>(ii) For a husband or wife who is assessed separately for a year of assessment, the deduction may only be claimed by either the husband or the wife who made the SSPN savings. Refer to Example 2.</p> <p>(iii) The allowable maximum claim is RM8,000 even if the number of children exceeds one.</p> <p>Paragraph 46(1)(k) of ITA 1967.</p>	Item	RM	Balance as at 1.1.2025	25,500	Savings during the year 2025	8,500	Withdrawal (university registration fees) *	(3,000)	Withdrawal (wife's medical expenses)	(2,000)	Balance as at 31.12.2025	29,000
Item	RM													
Balance as at 1.1.2025	25,500													
Savings during the year 2025	8,500													
Withdrawal (university registration fees) *	(3,000)													
Withdrawal (wife's medical expenses)	(2,000)													
Balance as at 31.12.2025	29,000													

**Example 2: Husband or Wife elects for separate assessment or joint assessment**

No. of Children	Expenditure on Children (RM)	Type of Assessment	Who is entitled to claim & amount (RM)	Notes
1	Husband 5,500 Wife 4,000	Separate Separate	Husband – 5,500 <b>OR</b> Wife – 4,000	Only one person is eligible to claim (limited to the amount spent)
2	Husband 8,500 (child 1 dan 2)	Separate	Husband – 8,000	Limited to RM8,000
3	Husband 8,200 (child 1 & 2) Wife 8,100 (child 3)	Separate Separate	Husband – 8,000 <b>OR</b> Wife – 8,000	Only one person is eligible to claim (limited to RM8,000)
2	Husband 5,500 (child 1) Wife 4,000 (child 2)	Separate Separate	Husband – 5,500 <b>OR</b> Wife – 4,000	Only one person is eligible to claim (limited to the amount spent)
2	Husband 5,500 (child 1) Wife 2,000 (child 2)	Joint	In the name of husband – 7,500 <b>OR</b> In the name of Wife – 7,500	Expenditure incurred by the spouse is deemed expended by the husband / wife in whose name the assessment is raised (restricted to the amount expended)
2	Husband 6,500 (child 1) Wife 2,000 (child 2)	Joint	In the name of husband – 8,000 <b>OR</b> In the name of Wife – 8,000	Expenditure incurred by the spouse is deemed expended by the husband / wife in whose name the assessment is raised (restricted to the amount expended)
1	Divorced husband and wife 10,000 (former husband) 5,000 (former wife)	Separate	Former husband – 8,000 <b>AND</b> Former wife – 5,000	Both eligible to claim based on the amount spent (limited to RM8,000)

G14	Husband / wife / payment of alimony to former wife	<p>(i) <b>A deduction for husband of RM4,000</b> is given to the wife if the husband has no source of income / no total income or the husband has elected for joint assessment in the name of his wife. Only one wife is eligible to claim this deduction although the husband has more than one wife. Section 45A(1) of ITA 1967.</p> <p><b>With effect from Year of Assessment 2017, the deduction for husband is NOT allowed if the husband (not a husband who is a disabled person) has gross income exceeding RM4,000 derived from sources outside Malaysia.</b> Subsection 45A(2) of ITA 1967.</p> <p>(ii) <b>A deduction for wife of RM4,000</b> is given to the husband who has a wife living together with him in the basis year, and the wife has no source of income / no total income or the wife has elected for joint assessment in the name of her husband. Paragraph 47(1)(a) and subsection 47(5) of ITA 1967.</p> <p><b>With effect from Year of Assessment 2017, the deduction for wife is NOT allowed if the wife (not a wife who is a disabled person) has gross income exceeding RM4,000 derived from sources outside Malaysia.</b> Subsection 47(6) of ITA 1967.</p> <p>(iii) Deduction for payment of alimony to a former wife is limited to RM4,000 or the actual amount paid if the amount of alimony paid is less than the allowable deduction. The total deduction for a wife living together and alimony payments to the former wife is restricted to <b>RM4,000</b>. Voluntary alimony payments under a mutual agreement but without any formal agreement do not qualify for deduction. Subsection 47(2) and 47(3) of ITA 1967.</p>
G15	Disabled husband / wife	<p>A further deduction of <b>RM6,000</b> is given in respect of a disabled husband / wife. Section 45A and Paragraph 47(1)(b) and of ITA 1967.</p>
G16	<p>Child</p> <ul style="list-style-type: none"> <li>• Name</li> <li>• Identification no./ passport</li> <li>• 100% Eligibility</li> <li>• 50% Eligibility</li> </ul>	<p>Refer to Working Sheet HK-17.</p> <p><b><u>Name</u></b> Enter the name of children as it appears on identification documents such as an identity card or passport.</p> <p><b><u>Identification no. / passport</u></b> Enter the identification number based on identification documents such as an identity card or passport. If unavailable, the child's identification document from the country of origin may be submitted</p> <p><b><u>100% Eligibility</u></b> This item is to be completed by an individual entitled to claim full child relief.</p> <p><b><u>50% Eligibility</u></b> This item is only relevant where two or more individuals (not husband and wife living together) are each entitled to claim a deduction for payment made in respect of the same child, and each of those individuals is entitled to claim 50% of the allowable relief as a deduction. For example, when divorce occurs and there are two or more individuals entitled to claim a deduction on the same child. For separate assessment, the individual and his spouse are required to select the relief in respect of each child on whom to claim respectively.</p>

		<p><b>Example:</b> Ali has five (5) children and elected for separate assessment. The number of children on whom relief may be claimed by Ali and his wife is:</p> <table border="1"> <thead> <tr> <th></th> <th>Ali</th> <th>Wife</th> <th></th> <th>Ali</th> <th>Wife</th> </tr> </thead> <tbody> <tr> <td>(i)</td> <td>5</td> <td>0</td> <td>(iv)</td> <td>2</td> <td>3</td> </tr> <tr> <td>(ii)</td> <td>4</td> <td>1</td> <td>(v)</td> <td>1</td> <td>4</td> </tr> <tr> <td>(iii)</td> <td>3</td> <td>2</td> <td>(vi)</td> <td>0</td> <td>5</td> </tr> </tbody> </table> <p>The deduction for child is not allowed if the child is in receipt of his own income whereby his total income exceeds the amount of deduction otherwise due.</p> <p>However, the following receipts are not treated as income of a child:</p> <ul style="list-style-type: none"> <li>• Amount received as scholarship, grant or allowance of a similar nature (paragraph 24 Schedule 6 of ITA 1967); and</li> <li>• Payments received by a child who is serving an employer under articles or indentures.</li> </ul> <p>Subsection 48(5) of ITA 1967.</p>		Ali	Wife		Ali	Wife	(i)	5	0	(iv)	2	3	(ii)	4	1	(v)	1	4	(iii)	3	2	(vi)	0	5
	Ali	Wife		Ali	Wife																					
(i)	5	0	(iv)	2	3																					
(ii)	4	1	(v)	1	4																					
(iii)	3	2	(vi)	0	5																					
G16a	Child - Under the age of 18 years	A deduction of <b>RM2,000</b> per child is allowed if the child is unmarried and who at any time in the basis year is below the age 18 years. Paragraph 48(1)(a) and 48(2)(a) of ITA 1967.																								
G16b	Child - 18 years and above and studying	<p>(i) A deduction of <b>RM2,000</b> per child is allowed if the child is unmarried, 18 years of age and above, and receiving full-time instruction. Paragraph 48(1)(b) &amp; (c) and 48(2)(a) of ITA 1967</p> <p>OR</p> <p>(ii) A deduction of <b>RM8,000</b> is allowed if the child is unmarried, 18 years of age and above, and satisfies the following conditions:</p> <ul style="list-style-type: none"> <li>• receiving full-time instruction (excluding matriculation course / pre degree / A-Level) at a university, college or other similar educational establishment in Malaysia; or</li> <li>• serving under articles or indentures with a view to qualify in a trade or profession in Malaysia; or</li> <li>• receiving full-time instruction outside Malaysia in respect of a degree (including a degree at Master or Doctorate level) or the equivalent of a degree.</li> </ul> <p>Paragraph 48(3)(a) of ITA 1967.</p>																								
G16c	Child - Disabled child	<p>(i) Relief allowed for a disabled child who is unmarried is <b>RM8,000</b>.</p> <p>(ii) An additional relief of <b>RM8,000</b> is allowed if the disabled child is unmarried, 18 years of age and above, and satisfies the following conditions:</p> <ul style="list-style-type: none"> <li>• receiving full-time instruction (excluding matriculation course / pre degree / A-Level) at a university, college or other similar educational establishment in Malaysia; or</li> <li>• serving under articles or indentures with a view to qualify in a trade or profession in Malaysia; or</li> <li>• receiving full-time instruction outside Malaysia in respect of a degree (including a degree at Master or Doctorate level) or the equivalent of a degree.</li> </ul> <p>An individual is entitled to a child relief of <b>RM16,000</b> if the above conditions are complied with.</p> <p>Paragraph 48(1)(d), 48(3)(a) and 48(2)(b) of ITA 1967.</p>																								

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**Life insurance and EPF**

Working sheet, HK-14 can be used for the purpose of computation and record.

(i) Payment of life insurance premiums or takaful contribution on life insurance policy contracted on the life of the individual husband or wife / wives or additional voluntary contribution to EPF is deductible.

\* Deduction is NOT allowed on premiums paid for life insurance policy contracted on the life of the child.

(ii) Contribution to an approved scheme or voluntary contribution to EPF (other than private retirement scheme) or contribution under any written law. Example of an approved scheme is the Employees Provident Fund (EPF).

(iii) Voluntary contribution that allowed for deductions are contribution to:

(a) Self-employed under the definition of **Employees Provident Fund Act 1991 (Act 452)**

(b) Pensionable officers under definition of section 2 of Pension Act 1980 (Act 227)

(c) Employees other than (a) and (b) above.

(iv) Allowable deduction commencing from year of assessment 2023:

No.	Type of Contribution	Total Relief
i.	Life insurance premium payments and takaful contributions or additional voluntary contribution to EPF [paragraph 49(1)(a)]	RM3,000 (Restricted)
ii.	Contribution to an approved scheme or voluntary contribution to EPF (NOT including private retirement scheme) or contribution under any written law related to widowers, widows, and orphans under any approved scheme [Paragraph 49(1)(b) and Paragraph 49(1)(c)]	RM4,000 (Restricted)
		RM7,000 (Restricted)

**Example 1:**

Madam Sally is a public servant who has chosen a pension scheme. She has also contributed to the EPF voluntarily. In 2025 she has made contributions to the EPF and life insurance premium payments as follows:

	Amount (RM)
Voluntary contribution to EPF for self	6,000
Life insurance premium payments for self	1,800

For year of assessment 2025, Madam Sally is eligible to claim relief for voluntary EPF contributions and insurance premium payments as follows:

	Amount Contribution / Payment (RM)	Deduction Allowed (RM)
Voluntary contribution to EPF [Paragraph 49(1)(b)]	4,000	4,000 (restricted)
Additional voluntary contribution to EPF [Paragraph 49(1)(a)]	2,000	1,200 (restricted) or 2,000
Life insurance premium payments [Paragraph 49(1)(a)]	1,800	1,800 or 1,000 (restricted)
<b>TOTAL:</b>	7,800	<b>7,000 (restricted)</b>

**Example 2:**

Mr. Manaf works with a private sector. In 2025, he made contributions to the EPF and family takaful contributions as follows:

	Amount (RM)
Compulsory contribution to EPF	36,000
Voluntary contribution to EPF	6,000
Family takaful contributions	3,600

The allowable deduction for the year of assessment 2025 is as follows:

	Amount Contribution / Payment(RM)	Deduction Allowed (RM)
Compulsory contribution to EPF [Paragraph 49(1)(b)]	36,000	4,000 (restricted)
Family takaful contributions [Paragraph 49(1)(a)]	3,600	3,000 (restricted)
Voluntary contribution to EPF [Paragraph 49(1)(a)]	6,000	Not entitled
<b>TOTAL:</b>	<b>45,600</b>	<b>7,000 (restricted)</b>

**Example 3:**

Madam Charlene is an independent consultant who makes voluntary EPF contributions. For 2025, her total contribution is RM12,000. She did not make any life insurance premium payments.

For year of assessment 2025, Madam Charlene is eligible to claim RM7,000 for voluntary contributions to the EPF as provided as follows:

	Amount Contribution / Payment (RM)	Deduction Allowed (RM)
Voluntary contribution to EPF [Paragraph 49(1)(b)]	12,000	4,000 (restricted)
Additional voluntary contribution to EPF [Paragraph 49(1)(a)]		3,000 (restricted)
<b>TOTAL:</b>	<b>12,000</b>	<b>7,000 (restricted)</b>

**Example 4:**

Saiful is a public servant who has chosen a pension scheme. For 2025, he has made an insurance premium payment of RM10,000. He did not make any contribution to the EPF.

	Amount Contribution / Payment (RM)	Deduction Allowed (RM)
Contribution to EPF [Paragraph 49(1)(b)]	No contribution	No contribution
Life insurance premium payments [Paragraph 49(1)(a)]	10,000	3,000 (restricted)*
<b>TOTAL:</b>	<b>10,000</b>	<b>3,000 (restricted)</b>

\* With the cancellation of paragraph 49(1A)(c) from year of assessment 2023, pension scheme public servants are only eligible to claim tax relief of RM3,000 for life insurance premium payments or family takaful contributions under paragraph 49(1)(a).

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**Private retirement scheme and deferred annuity**

- (i) This deduction is effective from the **Year of Assessment 2025 until 2030**.
- (ii) The deduction allowed shall **not exceed RM3,000** in respect of contributions made to a Private Retirement Scheme (PRS) approved by the Securities Commission and paid premiums for deferred annuity.
- (iii) The total deduction for PRS contributions and deferred annuity premiums is **restricted to RM3,000 for an individual and RM3,000 for the spouse who has source of income**. If the husband or wife elects for **joint assessment**, the deduction allowed for the aggregate amount of PRS contributions and deferred annuity premiums is **restricted to RM3,000**.

	<p>(iv) Refer to Working Sheet HK-14.</p> <p>(v) <b>Reference:</b> Public Ruling No. 4/2014 (Deferred Annuity); and Public Ruling No. 9/2021 (Private Retirement Scheme). Subsections 49(1D), 49(1E), 49(3), 50(2) and 50(3) of ITA 1967.</p>	
G19	Education and medical insurance for self, spouse or child	<p>A deduction <b>not exceeding RM4,000</b> is available on insurance premiums in respect of education or medical benefits for an individual, husband, wife, or child.</p> <p><b>An education policy must satisfy the following criteria:</b></p> <p>(i) the policy must be contracted by the individual for himself or herself, his or her spouse or child;</p> <p>(ii) the beneficiary should be the child;</p> <p>(iii) where the insured is the parent, the child must be the nominee;</p> <p>(iv) where the child is the insured:-</p> <ul style="list-style-type: none"> <li>• it is compulsory that the life of the person paying the premium (parent) must be covered (payor benefit rider);</li> <li>• the rider must also have the same duration as the basic policy;</li> <li>• where the rider is packaged together with the basic policy in a single premium, the whole premium paid will qualify for deduction; and</li> <li>• where the parent does not qualify for payor benefit rider, the premium paid for the basic policy will not qualify for deduction;</li> </ul> <p>(v) in respect of a takaful policy, the participant is the parent and proceeds of the policy must be made “hibah” (gift) to the child;</p> <p>(vi) the maturity amount in respect of both conventional or takaful policy must be scheduled to be payable when the child is between the ages of 13 and 25.</p> <p><b>A medical policy must satisfy the following criteria:</b></p> <p>(i) the expenses should be related to the medical treatment resulting from a disease or an accident or a disability;</p> <p>(ii) the policy coverage should be for a period of 12 months or more;</p> <p>(iii) the policy can be a stand-alone policy or as a rider to a life insurance or family takaful policy. If it is a rider, only the rider premium/contribution can qualify for deduction;</p> <p>(iv) where a dreadful disease cover is attached to a basic policy, the whole amount of the rider premium/contribution paid is allowed as a deduction;</p> <p>(v) where a dreadful disease cover is packaged together with a term life/personal accident cover, 60% of the package premium/contribution is allowed as a deduction;</p> <p>(vi) group medical policy where the employee pays the premium/contribution for the medical benefit also qualifies for deduction; and</p> <p>(vii) premium/contribution for waiver benefit rider and travel and medical expenses insurance are not allowable as a deduction.</p> <p>The total deduction in respect of premiums paid for insurance on education and medical benefits is <b>restricted to RM4,000</b> for an individual and <b>RM4,000 for the wife who has source of income</b>. If the husband or wife elects for <b>joint assessment</b>, the deduction allowed for the total of premiums paid for insurance on education and medical benefits is restricted to <b>RM4,000</b>.</p> <p>Refer to Working Sheet HK-14. Subsections 49(1B), 49(4) and 50(2) of ITA 1967.</p>

G20	Contribution to the Social Security Organization (SOCSO) according to Employees Social Security Act 1969 or Employment Insurance System Act 2017	A deduction <b>not exceeding RM350</b> is allowed in respect of contribution to the Social Security Organization (SOCSO) made or incurred by the individual in the basis year that contribution in accordance to the following act: (i) Employees Social Security Act 1969 (ii) Employment Insurance System Act 2017 for Employment Insurance System (EIS)  Paragraph 46(1)(n) of ITA 1967.	
G21(i)	Payment of installation, rental, purchase including hire-purchase of equipment or subscription for use of electric vehicle charging facility for his own vehicle (Not for business use)	A deduction <b>limited to a maximum of RM2,500</b> expended for the electric vehicle charging facility as follows: (i) Cost of installation of electric vehicle charging; (ii) Purchase including hire-purchase of electric vehicle charging; (iii) Rental of electric vehicle charging; or (iv) Subscription for use of electric vehicle charging facility  The allowable deduction is a effective for the <b>Year of Assessment 2024 and 2027</b> . Paragraph 46(1)(v)(i) of the ITA 1967.	<b>Total deduction for G21 restricted to RM2,500</b>
G21(ii)	Purchase of food waste compost machine for the household purpose	This deduction is allowed once in every three (3) years from the years of assessment 2025 to 2027. Paragraph 46(1)(v)(ii) ITA 1967	
G22	Interest expended for the purchase of the first residential property to be occupied as place of residence and limited to only one unit.  (Sale and Purchase Agreement to be executed within 1 January 2025 until 31 December 2027)		
G22(i)	Price of residential property is not more than RM500,000 (Restricted to 7,000)	To qualify an individual to claim this deduction, the following conditions must be fulfilled: (i) The residential property is the first residential property purchased by the individual to be occupied as his place of residence and limited to only one unit; (ii) The Sale and Purchase Agreement for the purchase is executed on or after 1 January 2025 but not later than 31 December 2027; and (iii) The individual shall not derive any income in respect of that residential property.  The amount of individual tax deduction on the allowable interest paid is for three (3) consecutive years of assessment beginning from the year in which the interest is first expended, and the individual is not allowed to choose the preferred year of assessment for claiming the deduction.  Example 1  Ms. Darlyna purchased her first residential home priced at RM480,000 and the Sale and Purchase Agreement was completed on 1 March 2026. Interest payments on the loan commenced on 1 November 2028. Ms. Darlyna claims the tax deduction on the housing loan interest beginning from the Year of Assessment 2029 until 2031.	<b>Total deduction for G22 restricted to G22(i) or G22(ii)</b>
G22(ii)	Price of residential property is more than RM500,000 but not more than RM750,000 (Restricted to 5,000)		

Year of Assessment	Amount of Interest Paid (RM)	Amount of Interest Claimed (RM)	Amount of Interest Allowed (RM)
2028	1,900	None	
2029	12,000	12,000	7,000
2030	12,000	12,000	7,000
2031	12,000	12,000	Not Eligible

Ms. Darlyna is not eligible to claim a tax deduction on the housing loan interest for the Year of Assessment 2031, as the determination of the three (3) consecutive years of assessment based on the year in which the interest payment first commenced begins from the Year of Assessment 2028.

Where two or more individuals are entitled to claim a deduction in respect of the same residential property, and the total amount of interest expended by those individuals exceeds the allowable amount for that particular year, each individual shall be entitled to a deduction calculated in accordance with the following formula:

$$\text{Amount of interest allowed for the relevant year} \times \frac{\text{Amount of interest incurred by the individual for the relevant year}}{\text{Total amount of interest incurred by all individuals for the relevant year}}$$

When a wife or husband elects for joint assessment under subsection 45(2), the interest expended by the wife or the husband shall be deemed to have been expended by:

- (i) the husband, if the wife elects to be assessed in the husband's name; or
- (ii) the wife, if the husband elects to be assessed in the wife's name."

In the event that the wife or husband has no total income and elects to be assessed under joint assessment, the interest expended by the husband or the wife shall be deemed to have been paid by the respective husband or wife.

G23	Total relief	Sum of amounts from items G1 to G22. Transfer this amount to item B13.
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PART H:		INCENTIVE CLAIM																
H1	Claim Incentive(s) under paragraph 127(3)(b) of Income Tax Act 1967	<p><b><u>Paragraph 127(3)(b) of ITA 1967</u></b></p> <p>Exemption given by the Minister of Finance to any specific person from complying with any provision of the ITA 1967, either generally or in respect of any income.</p> <p>Enter the Serial Number of the Approval Letter issued by the Ministry of Finance and the amount.</p> <p>The Minister's Approval Letter, computation of incentive and supporting documents should be kept for future reference / examination by LHDNM, if required.</p> <p>Refer to <b>Appendix D</b> - Incentive Claim Code to review the list of incentives and report tax-exempt income received during the year of assessment.</p> <p><b>Example 1:</b></p> <p>Mr. Alex is a professional athlete and also salary earner from employment. In 2025, Alex received a prize money of RM30,000 from sports tournaments he participated throughout the year.</p> <p>Refer to <b>Appendix D</b>, receipt of the winning prize is tax exempt under claim code 601 and must be reported in this column.</p> <table border="1"> <thead> <tr> <th>Code</th> <th>Subject</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>601</td> <td>Prize money received by professional athletes from participating sports tournaments</td> <td>30,000</td> </tr> </tbody> </table> <p>Complete item H1 as follow:</p> <table border="1"> <thead> <tr> <th>Claim Code</th> <th>Balance Brought Forward</th> <th>Amount Claimed</th> <th>Amount Absorbed</th> <th>Balance Carried Forward</th> </tr> </thead> <tbody> <tr> <td>601</td> <td>0</td> <td>30,000</td> <td>0</td> <td>0</td> </tr> </tbody> </table>	Code	Subject	Amount	601	Prize money received by professional athletes from participating sports tournaments	30,000	Claim Code	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward	601	0	30,000	0	0
Code	Subject	Amount																
601	Prize money received by professional athletes from participating sports tournaments	30,000																
Claim Code	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward														
601	0	30,000	0	0														
H2	Claim for incentive(s) under subsection 127(3A) of Income Tax Act 1967	<p><b><u>Subsection 127(3A) ACP 1967</u></b></p> <p>Refers to exemption specifically given by the Minister.</p> <p>Enter the Serial Number of the Approval Letter issued by the Ministry of Finance and the amount.</p> <p>The Minister's Approval Letter, computation of incentive and supporting documents should be kept for future reference / examination by LHDNM, if required.</p> <p><b>Example:</b></p> <p>Enter the Serial Number of the Approval Letter issued by the Ministry of Finance and the amount of tax exempt income.</p> <table border="1"> <thead> <tr> <th>Incentive Approval No.</th> <th>Balance Brought Forward</th> <th>Amount Claimed</th> <th>Amount Absorbed</th> <th>Balance Carried Forward</th> </tr> </thead> <tbody> <tr> <td>CP1234/2025</td> <td>0</td> <td>45,000</td> <td>45,000</td> <td>0</td> </tr> </tbody> </table>	Incentive Approval No.	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward	CP1234/2025	0	45,000	45,000	0						
Incentive Approval No.	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward														
CP1234/2025	0	45,000	45,000	0														

PART J:		NON-EMPLOYMENT INCOME OF PRECEDING YEARS NOT DECLARED
J1 – J2	Income OTHER THAN from employment received in respect of preceding year(s) not previously declared. <b>Example:</b> Income from rents or interest Please use attachment in case of insufficient writing space.	

<b>PART K:</b>	<b>TAX EXEMPT INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA</b>
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Effective from 1 January 2022, all type of income from sources outside Malaysia received in Malaysia by a resident is subject to tax.

Income from sources outside Malaysia received in Malaysia by individual residents which is exempted from tax from 1 January 2022 until 31 December 2026 are as follows:

Taxpayer's Category	Types of Tax-Exempt Income	Qualifying Conditions
Individual partner in relation to a partnership business in Malaysia	Dividend	(i) The dividend income has been subjected to tax in the country of origin; (ii) The highest tax rate (headline tax) in the country of origin is not less than 15%; and (iii) Comply with the economic substance requirements
Individual	All types of income other than partnership income.	The income has been subjected to tax in the country of origin.

Refer Guidelines on Tax Treatment In Relation To Income Received From Abroad (Amendment) [LHDNM.AG.600-1/7/3], Income Tax (Exemption) Order (No. 5) 2022 [P.U.(A) 234/2022]; and Income Tax (Exemption) Order (No. 6) 2022 [P.U.(A) 235/2022].

This item to be filled in by individual residents that received income from outside Malaysia received in Malaysia which is exempted from tax from 1 January 2025 to 31 December 2025.

Country	Refer Appendix E for country codes.
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Types of Income	<table style="width: 100%;"> <tr> <td style="width: 50%;">a) Employment</td> <td style="width: 50%;">e) Rents</td> </tr> <tr> <td>b) Dividends</td> <td>f) Royalties</td> </tr> <tr> <td>c) Interest</td> <td>g) Premiums</td> </tr> <tr> <td>d) Discounts</td> <td>j) Other income</td> </tr> </table>	a) Employment	e) Rents	b) Dividends	f) Royalties	c) Interest	g) Premiums	d) Discounts	j) Other income
a) Employment	e) Rents								
b) Dividends	f) Royalties								
c) Interest	g) Premiums								
d) Discounts	j) Other income								

Tax paid In The Country Of Origin	<p>Enter '1' for 'Yes' if tax paid in the Country of Origin or '2' for "if no".</p> <p>In determining whether foreign incomes that received in Malaysia have been subjected to tax in the country of origin, the conditions are as follows:</p> <p>(i) Tax paid or payable in the country of origin is income tax or withholding tax; or</p> <p>(ii) Tax is not imposed in the country of origin due to certain reasons as follows:</p> <p>(a) Foreign income received in Malaysia is not subject to tax in the country of origin due to the country's taxation system.</p> <p>(b) Foreign income received in Malaysia is not subject to tax in the country of origin because the individual's income does not reach the taxability amount in the country of origin.</p> <p>(c) Income is given an exemption through a tax incentive</p> <p>(d) Foreign dividend income received has been subjected to underlying tax</p> <p>(e) Foreign dividend income is paid from underlying profits arising out of operating profits which has not been subjected to tax due to:</p> <ul style="list-style-type: none"> <li>• Unabsorbed losses or capital allowances;</li> <li>• Arising from capital gains;</li> <li>• Enjoyed tax incentives in compliance with substantive requirements in the country; or</li> <li>• Tax regulations under the tax consolidation regime in the country of origin</li> </ul>
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Headline Tax Rate In The Country Of Origin	Enter the required information for dividend income only. Headline tax rate in the country of origin refers to the highest corporate tax rate in the country of origin in a year in which the foreign dividend is received in Malaysia. The headline tax rate must be at least 15% to qualify for dividend income exemption.
Amount Of Tax Charged In The Country Of Origin	Fill in the amount of tax charged in the country of origin where the income is derived. Individual resident must keep income-related documents, notices of assessment or other documents that show the income has been taxed outside Malaysia.  Foreign tax for the purpose of tax credit relief (unilateral or bilateral) is the tax charged on income by the country in which the income arose or derived in relation to the portion of the income remitted to Malaysia.  Use the foreign currency exchange rate based on the date of remittance of income is made to fill in this item.
Amount of Income Remitted	Total amount of income from sources outside Malaysia received in Malaysia according to types of income.  Use the foreign currency exchange rate based on the date of remittance of income to fill in this item.

<b>PART L:</b>		<b>PARTICULARS OF TAX AGENT WHO COMPLETES THIS RETURN FORM</b>
L1 – L9	<ul style="list-style-type: none"> <li>• Tax Agent's Approval No. is the approval number given to tax agent's approved under subsection 153(3) of ITA 1967.</li> <li>• This section has to be completed and duly signed by the tax agent who completes this return form.</li> </ul>	
<b>DECLARATION</b>		
A return form which is not duly signed, shall be deemed incomplete and will not be processed and a Notification of Incomplete Return Form will be issued to inform you. The use of signature stamp is not allowed. Penalty will be imposed in case of late resubmission of the return form to LHDNM.		

<b>TAX SCHEDULE FOR YEAR OF ASSESSMENT 2025</b>					
<b>CATEGORY</b>	<b>RANGE OF CHARGEABLE INCOME (a)</b>	<b>COMPUTATION RM (b)</b>		<b>RATE % (c)</b>	<b>TAX RM (d)</b>
<b>A</b>	0 - 5,000	First	5,000	0	0
<b>B</b>	5,001 - 20,000	First	5,000	1	0
		Next	15,000		150
<b>C</b>	20,001 - 35,000	First	20,000	3	150
		Next	15,000		450
<b>D</b>	35,001 - 50,000	First	35,000	6	600
		Next	15,000		900
<b>E</b>	50,001 - 70,000	First	50,000	11	1,500
		Next	20,000		2,200
<b>F</b>	70,001 - 100,000	First	70,000	19	3,700
		Next	30,000		5,700
<b>G</b>	100,001 - 400,000	First	100,000	25	9,400
		Next	300,000		75,000
<b>H</b>	400,001 - 600,000	First	400,000	26	84,400
		Next	200,000		52,000
<b>I</b>	600,001 - 2,000,000	First	600,000	28	136,400
		Next	1,400,000		392,000
<b>J</b>	Exceeding 2,000,000	First	2,000,000	30	528,400
		For every next ringgit			.....

<b>COUNTRY CODES</b>					
The following are some of the country codes for selection. Please refer to Appendix E for the full list.					
<b>Country</b>	<b>Code</b>	<b>Country</b>	<b>Code</b>	<b>Country</b>	<b>Code</b>
Australia	AUS	Iran (Islamic R.O.)	IRN	Philippines	PHL
Bangladesh	BGD	Iraq	IRQ	Saudi Arabia	SAU
Brunei Darussalam	BRN	Japan	JPN	Singapore	SGP
Cambodia	KHM	Korea, D.P.R.	PRK	South Africa	ZAF
Canada	CAN	Korea, R.O.	KOR	Sri Lanka	LKA
China	CHN	Laos, D.P.R.	LAO	Taiwan	TWN
Denmark	DNK	Malaysia	MYS	Thailand	THA
Hong Kong	HKG	Myanmar	MMR	United Kingdom	GBR
India	IND	New Zealand	NZL	United States	USA
Indonesia	IDN	Pakistan	PAK	Vietnam	VNM

Note: R.O. = Republic of;

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