INLAND REVENUE BOARD OF MALAYSIA
INDIVIDUAL TAX DEDUCTION AND REBATE CLAIM FORM FOR MONTHLY TAX DEDUCTION PURPOSES (PCB)
INCOME TAX (DEDUCTIONS FROM REMUNERATION) REGULATIONS 1994
This form is prescribed under Section 152 of the Income Tax Act (ITA) 1967

DEDUCTION MONTH: DEDUCTION YEAR:

## SECTION A: EMPLOYER INFORMATION

A1 Name :
A2 Tax Identification Number (TIN) :

## SECTION B: EMPLOYEE INFORMATION

B1 Name :
B2 Identity Card/Passport Number :
B3 Tax Identification Number (TIN) :

## SECTION C: DEDUCTION INFORMATION

| | | ANNUAL LIMIT (RM) | DEDUCTION CURRENT (RM) | DEDUCTION ACCUMULATED (RM) |
|---|---|---|---|---|
| C1 | Expenditure for parents/grandparents: | | | |
| | a) Medical treatment, special needs and caregivers | | | |
| | b) Dental treatment | 8,000 | | |
| | c) Full medical check-up includes the cost of vaccinations **(Limited RM1,000)** | | | |
| C2 | Basic support equipment for use by oneself / spouse / child / parents with disabilities | 6,000 | | |
| C3 | Study fees (oneself): | | | |
| | a) Levels other than Master's or Doctor of Philosophy in the fields of law accounting, Islamic finance, technical, vocational, industrial scientific or technological | | | |
| | b) Master's or Doctorate level in any field or course of study | 7,000 | | |
| | c) Skills enhancement or personal development courses **(Limited 2,000)** | | | |
| C4 | Medical expenses for: | | | |
| | a) Serious illness affecting oneself / spouse / child | | | |
| | b) Fertility treatment for oneself / spouse | | | |
| | c) Vaccination for oneself / spouse / child **(Limited RM1,000)** | | | |
| | d) Dental check-up or treatment for oneself/spouse/child **(Limited RM1,000)** | 10,000 | | |
| | e) Full medical checkup, mental health assessment or consultation, fees for Disease screening tests, and purchase of self-health monitoring equipment (Not for business use) for oneself/ spouse / child **(Limited RM1,000)** | | | |
| | f) Assessment for diagnostic purposes, early intervention programs, or rehabilitation treatment for children with learning disabilities aged 18 years and below **(Limited RM10,000)** | | | |
| C5 | Lifestyle – expenses for personal use / spouse / child for: | | | |
| | a) Purchase or subscription of books, journals, magazines, newspapers, and other similar publications (not restricted reading materials) | | | |
| | b) Purchase of personal computers / smartphones / tablets **(Not for business use)** | 2,500 | | |
| | c) Monthly bill payment for internet subscription **(in your own name)** | | | |
| | d) Payment for a skill improvement or self-development course | | | |

| | | | ANNUAL LIMIT (RM) | DEDUCTION | |
|---|---|---|---|---|---|
| | | | | CURRENT (RM) | ACCUMULATED (RM) |
| C6 | Lifestyle – Sport-related expenses for the use of oneself /spouse /children /parents: | | | | |
| | a) Purchase of sports equipment for sports activities according to the Sports Development Act 1997 | | 1,000 | | |
| | b) Payment of rental or entry fees for sports facilities | | | | |
| | c) Payment of registration fees to participate in the sports competition | | | | |
| | d) Payment of gym membership or sports training fees | | | | |
| C7 | Purchase of breastfeeding equipment for personal use for a child aged 2 years and below **(Limited to once every 2 years of assessment)** | | 1,000 | | |
| C8 | Fees for sending children aged 12 years and below to a registered childcare center / Kindergarten / day-care centre / transit centre | | 3,000 | | |
| C9 | Net savings in the National Education Savings Scheme | | 8,000 | | |
| C10 | Alimony payment to the ex-wife | | 4,000 | | |
| C11 | Voluntary Employees Provident Fund (EPF) / Life Insurance: | | | | |
| | a) Voluntary EPF **(Limited RM4,000 including mandatory EPF contributions)** | | 7,000 | | |
| | b) Life insurance / Voluntary EPF **(Limited RM3,000)** | | | | |
| C12 | Private retirement schemes and deferred annuities | | 3,000 | | |
| C13 | Education and medical insurance | | 4,000 | | |
| C14 | Contributions to PERKESO under the Employees' Social Security Act 1969 / Employment Insurance System Act 2017 | | 350 | | |
| C15 | Expenses for installation fees, rental, purchase (including hire-purchase) of equipment, or subscription for the use of electric- vehicle charging facilities for one's own vehicle/ Purchase of a food-waste composting machine for household use **(Limited to once every 3 years of assessment)** / Purchase and installation of a food-waste shredded machine and CCTV for household use **(Limited to once every 2 years of assessment)** | | 2,500 | | |
| C16 | Interest payment on the first home loan **(must meet eligibility criteria)** | | | | |
| | a) House price up to RM500,000 | | 7,000 | | |
| | b) House price exceeding RM500,000 up to RM750,000 | | 5,000 | | |
| C17 | Entrance fees to tourist centres and cultural/arts programs for domestic tourism. | | 1,000 | | |

## SECTION D: REBATE

| | | |
|---|---|---|
| D1 | a) Zakat other than that paid through monthly salary deductions | |
| | b) Exemption levy for Umrah travel / travel for religious purposes **(Limited to 2 claims in a lifetime)** | |

## SECTION E: EMPLOYEE DECLARATION

I acknowledge that all the information stated in this form is true, correct, and complete. If the information provided is found to be false, legal action may be taken against me under paragraph 113(1)(b) of the Income Tax Act 1967

Date: Signature:

## SECTION F: EMPLOYER CONSENT

The employee's claim application above is approved for the deduction of MONTH: YEAR

Date :
Name :
Position :