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 Previous Employer Name 1 :
A2 Tax Identification Number (TIN) :
A3 Previous Employer Name 2 :
A4 Tax Identification Number (TIN) :

*Please use additional attachment for the next employment

SECTION B: EMPLOYEE INFORMATION

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

SECTION C: REMUNERATION INFORMATION/ EPF / ZAKAT / PCB (Please state the total amount from previous employment(s) during the current year)

		ACCUMULATED DEDUCTION (RM)
C1	Total monthly gross remuneration and additional remuneration including allowances / perquisites /	
C2	Total allowances / perquisites / gifts / benefits that are tax-exempt:	
	i) Travel allowance, petrol card or petrol allowance and toll fees for toll fees for official	
	ii) Child-care allowance.	
	iii) Products produced by the employer's business that are given free or at a discounted price	
	iv) Perquisites in the form of cash/items related to past service achievements, excellent service towards, innovation awards, productivity awards or long-service awards, provided the employee has served more than 10 years.	
	v) Other tax-exempt allowances / perquisites / gifts / benefits. Please refer to the explanatory notes of Form BE.	
C3	Total approved EPF contributions or other approved fund contributions on all remuneration (Monthly salary and additional remuneration)	
C4	i) Total Zakat	
	ii) Relief for departure levy for Umrah / travel for other religious purposes (Limited to 2 claims in a lifetime)	
C5	Total PCB (excluding CP38)	

SECTION D: REMUNERATION DEDUCTION (Please state the total amount from previous employment)

			ANNUAL LIMIT (RM)	ACCUMULATED DEDUCTION (RM)
D1	Expenditure for parents/grandparents:			
	a) Medical treatment, special needs and caregivers		8,000	
	b) Dental treatment			
	c) Full medical check-up includes the cost of vaccinations **(Limited RM1,000)**			
D2	Basic support equipment for use by oneself / spouse / child / parents with disabilities		6,000	
D3	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		7,000	
	b) Master's or Doctorate level in any field or course of study			
	c) Skills enhancement or personal development courses **(Limited RM2,000)**			
D4	Medical expenses for:			
	a) Serious illness affecting oneself / spouse / child		10,000	
	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)**			
	e) Full medical check-up, 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)**			
D5	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)		2,500	
	b) Purchase of personal computers / smartphones / tablets **(Not for business use)**			
	c) Monthly bill payment for internet subscription **(in your own name)**			
	d) Payment of fees for self-improvement skill courses			
D6	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			
D7	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	
D8	Fees for sending children aged 12 years and below to a registered childcare center / Kindergarten / day-care centre / transit centre		3,000	
D9	Net savings in the National Education Savings Scheme		8,000	

		ANNUAL LIMIT (RM)	ACCUMULATED DEDUCTION (RM)
D10	Alimony payment to the ex-wife	4,000	
D11	Voluntary Employees Provident Fund (EPF) / Life Insurance:		
	a) Voluntary EPF **(Limited RM4,000 including mandatory EPF contributions)** b) Life insurance / Voluntary EPF **(Limited RM3,000)**	7,000	
D12	Private retirement schemes and deferred annuities	3,000	
D13	Education and medical insurance	4,000	
D14	Contributions to PERKESO under the Employees' Social Security Act 1969 / Employment Insurance System Act 2017	350	
D15	Expenses for installation fees, rental, purchase (including hire-purchase) of equipment, 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	
D16	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	
D17	Entrance fees to tourist centres and cultural/arts programs for domestic tourism.	1,000	

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:

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Signature

NOTE:

The employer must request the employee to submit this form if the employee has previously worked with other employers during the current year.

The employer is only required to keep this form for a period of 7 years. The form must be submitted if requested by HASiL.

Please refer to the TP3 Explanatory Notes for further information on how to complete the form.