



Resident Individual Who Does Not Carry On Business

SELF ASSESSMENT SYSTEM

TOGETHER WE DEVELOP THE NATION

ADDITIONS / AMENDMENTS		
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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 Income Tax Act (ITA 1967) or **deemed to be resident** under subsection 7(1B) of the same Act, in completing the Form BE for Year of Assessment 2017. Please read this with care so that the return form and declarations made therein for Year of Assessment 2017 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 (individual who carries on business); or
- (b) Form BT * (knowledge worker or expert worker approved by the Minister); or
- (c) Form BE (individual who does not carry on business)

* For further information, please refer to. P.U. (A) 344/2010 regarding knowledge workers, and P.U. (A) 151/2012 on The Returning Expert Programme at the Official Portal of Lembaga Hasil Dalam Negeri Malaysia (LHDNM).

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 'Income Tax No.', enter SG or OG followed by the income tax number in the box provided. Example: For Income Tax No. SG 10234567080 Income Tax No. SG 10234567080	
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 'MY' for citizen of Malaysia. If not a citizen of Malaysia, please refer to the country code provided on page 19 of this Explanatory Notes or Appendix E.
A2	SEX	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 31-12-2017	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 B7 to B19 Part B and Part F 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 B7 to B19 Part B and Part F 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 / 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>Note:- 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>
A7	ENTITLED TO CLAIM INCENTIVE UNDER SECTION 127	<p>Refers to incentives (for example exemptions) under the provision of paragraph 127(3)(b) or subsection 127(3A) of ITA 1967 entitled to be claimed as per the Government gazette or Minister's approval letter.</p> <p>(i) Enter 'X' in the box for the type(s) of incentive:-</p> <ul style="list-style-type: none"> • entitled to be claimed for which a claim is made for the current year; or • entitled to be claimed but unable to make a claim for the current year for example by reason of no income. <p>(ii) Enter 'X' in the box for 'Not relevant' if:-</p> <ul style="list-style-type: none"> • not entitled to claim the incentive; or • the application for incentive is not approved by the Minister. <p>The Government gazette / Minister's approval letter has to be kept for future reference / inspection by LHDNM if required.</p>

PART B	STATUTORY INCOME, TOTAL INCOME, TAX PAYABLE AND STATUS OF TAX
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B1	STATUTORY INCOME FROM EMPLOYMENT
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Salary, bonus, director's fee, commission and any perquisite [such as share option scheme (Public Ruling No. 11/2012), 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 received by employee from employer according to 2009 Budget announcement:

Reference: *Public Ruling No. 2/2013 (Perquisites From Employment); Public Ruling No. 3/2013 (Benefits-In-Kind); and Income Tax (Exemption) Order 2009 [P.U. (A) 152/2009]*

	TYPE OF ALLOWANCES / PERQUISITIES / GIFTS / BENEFIT	EXEMPTION LIMIT (PER YEAR)
(i)	Perquisite (whether in money or otherwise) provided to the employee pursuant to his employment in respect of:- (a) past achievement award; (b) service excellence award, innovation award or productivity award; or (c) long service award provided that the employee has exercised an employment for more than 10 years with the same employer. (Paragraph 25C Schedule 6 of ITA 1967)	Restricted to RM2,000
(ii)	Petrol card, petrol allowance, travelling allowance or toll payment or any of its combination for official duties. If the amount received exceeds RM6,000 a year, the employee can make a further deduction in respect of the amount spent for official duties. Records pertaining to the claim for official duties and the exempted amount must be kept for a period of 7 years for audit purpose.	Restricted to RM6,000
(iii)	Child care allowance in respect of children up to 12 years of age.	Restricted to RM2,400 per year
(iv)	Gift of fixed line telephone, mobile phone, pager or Personal Digital Assistant (PDA) registered in the name of the employee or employer including cost of registration and installation.	Limited to only <u>1 unit</u> for each category of assets
(v)	Monthly bills for subscription of broadband, fixed line telephone, mobile phone, pager and PDA registered in the name of the employee or employer including cost of registration and installation.	Limited to only <u>1 line</u> for each category of assets

(vi)	Consumable business products of the employer provided free of charge or at a partly discounted price to the employee, his spouse and unmarried children. The value of the goods is based on the sales price. Benefits received by the employee from a company within the same group of companies as his employer are not exempted from tax.	Restricted to RM1,000
(vii)	Services provided free or at a discount by the business of the employer to the employee, his spouse and unmarried children. Benefits received by the employee from a company within the same group of companies as his employer are not exempted from tax.	Restricted to the amount of discount or amount of services provided free
(viii)	Parking rate and parking allowance. This includes parking rate paid by the employer directly to the parking operator.	Restricted to the actual amount expended
(ix)	Meal allowance received on a regular basis and given at the same rate to all employees. Meal allowance provided for purposes such as overtime or outstation / overseas trips and other similar purposes in exercising an employment are only exempted if given based on the rate fixed in the internal circular or written instruction of the employer.	
(x)	Tax exempt medical benefits are extended to include traditional medicine and maternity expenses. Traditional medicine means Malay, Chinese and Indian Traditional Medicine given by a medical practitioner registered with bodies which are certified or registered in accordance with the rules governing traditional medicine as laid down by the Ministry of Health. <i>Examples:</i> Malay traditional massage, ayurvedic or acupuncture. Complimentary medicine and homeopathy such as aromatherapy, reflexology, spa and Thai traditional massage are not included in this exemption.	
(xi)	Subsidised interest for housing, education or car loan is fully exempted from tax if the total amount of loan taken in aggregate does not exceed RM300,000. If the total amount of loan exceeds RM300,000, the amount of subsidized interest to be exempted from tax is limited in accordance with the following formula: $A \times \frac{B}{C}$ Where; A = is the difference between the amount of interest to be borne by the employee and the amount of interest payable by the employee in the basis period for a year of assessment; B = is the aggregate of the balance of the principal amount of housing, education or car loan taken by the employee in the basis period for a year of assessment or RM300,000, whichever is lower; C = is the total aggregate of the principal amount of housing, education or car loan taken by the employee.	
<p>THE ABOVE EXEMPTIONS ARE NOT APPLICABLE TO AN EMPLOYEE HAVING CONTROL OVER HIS EMPLOYER</p> <p>If the employee has control over his employer, the allowances / perquisites / gifts / benefits received by him is taken to be part of his employment income and subject to tax.</p> <p>‘Control over his employer’ means:</p> <p>(a) for a company, the power of the employee to secure, by means of the holding of shares or the possession of voting power in or in relation to that or any other company, or by virtue of powers conferred by the articles of association or other document regulating that or any other company, that the affairs of the first mentioned company are conducted in accordance with the wish of the employee;</p> <p>(b) for a partnership, the employee is a partner of the employer; or</p> <p>(c) for a sole proprietor, the employee and the employer is the same person.</p>		
<p>Others Tax Exempt Benefits-In-Kind</p> <p>Please refer to Appendix B3 for the list of tax exempt benefits-in-kind.</p>		

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

This refers to a sum received upon retirement / termination of a contract of employment. 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, Appendix B2, and Public Ruling No. 11/2016 regarding computation.

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, handphones, asset(s) provided for the purpose of entertainment and recreation. Refer to the Working Sheet HK-2.4, Appendix B3, and Public Ruling No. 3/2013 on computation.

Value Of Living Accommodation – Value of living accommodation provided in Malaysia by the employer. Working Sheet HK-2.5, Appendix B4, and 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, 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.

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.

B2	RENTS	Rental received in respect of houses, shop houses, land, plant, machines, furniture and other similar assets. Amount C3 from Working Sheet HK-4.												
B3	INTEREST	Income in respect of interest received by individuals resident in Malaysia from money deposited with the following institutions is tax exempt: <ul style="list-style-type: none"> (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 institutions 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; (vii) Co-operative societies registered under the Co-operative Societies Act 1993. 												
	DISCOUNTS	Earnings from discounting transactions involving treasury bills, bills of exchange or promissory notes.												
	ROYALTIES	Royalties received in respect of the use of copyrights / patents are taxable if they exceed the following exemption limits: <table border="1" style="width: 100%; margin-top: 10px;"> <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> <p style="margin-top: 10px;">Amount H from Working Sheet HK-5.</p>	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
No.	Type of Royalty	Exemption (RM)												
(i)	Publication of artistic works / recording discs / tapes	10,000												
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(iii)	Publication of literary works / original paintings / musical compositions	20,000												
	PENSIONS	<ul style="list-style-type: none"> • 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. • 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	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	These refer to recurring payments received at fixed times.
OTHER GAINS OR PROFITS	Other income such as payments received for part-time / occasional broadcasting, lecturing, writing and so forth.

B5	APPROVED DONATIONS / GIFTS / CONTRIBUTIONS
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Gift of Money to the Government, State Government or Local Authorities

Subsection 44(6) of ITA 1967.

Gift of Money to Approved Institutions / Organisations / Funds

Gift of money to any institution / organization / fund approved by the Director General of Inland Revenue.

Subsection 44(6) and proviso, ITA 1967

Gift of Money for Any Sports Activity Approved by the Minister of Finance

Subsection 44(11B) and proviso, ITA 1967

Gift of Money or Cost of Contribution In Kind for any Project of National Interest Approved by the Ministry of Finance

Subsection 44(11C)) and proviso, ITA 1967

Restricted to 7% of the Aggregate Income in item B4

Gift of Artefacts, Manuscripts or Paintings

Gift of artefacts, manuscripts or paintings to the Government will be based on the value determined by the Director General of the National Museum or the National Archives.

Subsection 44(6A) of ITA 1967.

Gift of Money for the Provision of Library Facilities or to Libraries

Gift of money not exceeding RM20,000 for the provision of library facilities to public libraries or libraries of schools / institutions of higher learning.

Subsection 44(8) of ITA 1967.

Gift of Money or Contribution In Kind for the Provision of Facilities in Public Places for the Benefit of Disabled Persons

Gift of money or contribution in kind for providing public facilities for the benefit of disabled persons will be determined by the relevant local authority.

Subsection 44(9) of ITA 1967.

Gift of Money or Medical Equipment to Any Healthcare Facility Approved by the Ministry of Health

Gift of money or medical equipment not exceeding RM20,000 in value given by an individual to any healthcare facility approved by the Ministry of Health.

Subsection 44(10) of ITA 1967.

Gift of Paintings to the National Art Gallery or Any State Art Gallery

An amount equal to the value of the gift of paintings as determined by the National Art Gallery or any state art gallery.

Subsection 44(11) of ITA 1967.

B7	TOTAL INCOME TRANSFERRED FROM HUSBAND / WIFE FOR JOINT ASSESSMENT * TYPE OF INCOME TRANSFERRED FROM HUSBAND / WIFE	<p>ITEMS B7 AND B8 ARE ONLY TO BE FILLED IN BY THE INDIVIDUAL IN WHOSE NAME THE JOINT ASSESSMENT IS TO BE RAISED.</p> <p>Transfer the total income of the spouse to be aggregated with the total income of the individual to this item.</p> <p>Note: Enter '1' if the income transferred from the spouse includes income from a business source or '2' if not.</p> <p>Items B7 and B8 NEED NOT be filled if:</p> <p>(i) the individual's status is single / a divorcee / a widow / a widower (ii) the spouse of the individual has no income, no source of income or has income which is tax exempt (iii) the individual elects for separate assessment (iv) the individual elects for joint assessment to be raised in the name of his / her spouse</p>																														
B9	TOTAL RELIEF	Transfer the amount from item F19.																														
B10	CHARGEABLE INCOME	Amount (B6 minus B9) or (B8 minus B9).																														
B11	INCOME TAX COMPUTATION																															
B11a	Tax on the first	Match the chargeable income from item B10 with the range of chargeable income in the tax schedule (page 18 of this Explanatory Notes).																														
B11b	Tax on the balance	<p><i>Example:</i></p> <p>Chargeable income as per B10: RM 45,500</p> <p>Use category D of the tax schedule to compute as follows:</p>																														
B12	Total Income Tax	<p>Tax on the first RM35,000 RM 900.00</p> <p>Tax on the balance RM10,500 @ 10% <u>RM1,050.00</u></p> <p>Total income tax <u>RM1,950.00</u></p> <p>Enter in items B11a, B11b and B12 of the Form BE as shown below:</p>																														
<table border="1"> <tr> <td colspan="6">B11 INCOME TAX COMPUTATION (Refer to the tax rate schedule provided at the LHDNM Official Portal, http://www.hasil.gov.my)</td> </tr> <tr> <td>B11a</td> <td>Tax on the first</td> <td>35,000</td> <td>.00</td> <td>B11a</td> <td>900.00</td> </tr> <tr> <td>B11b</td> <td>Tax on the balance</td> <td>10,500</td> <td>.00</td> <td>At Rate</td> <td>10 %</td> </tr> <tr> <td>B11b</td> <td></td> <td></td> <td></td> <td>B11b</td> <td>1,050.00</td> </tr> <tr> <td>B12</td> <td>TOTAL INCOME TAX (B11a + B11b)</td> <td></td> <td></td> <td>B12</td> <td>1,950.00</td> </tr> </table>			B11 INCOME TAX COMPUTATION (Refer to the tax rate schedule provided at the LHDNM Official Portal, http://www.hasil.gov.my)						B11a	Tax on the first	35,000	.00	B11a	900.00	B11b	Tax on the balance	10,500	.00	At Rate	10 %	B11b				B11b	1,050.00	B12	TOTAL INCOME TAX (B11a + B11b)			B12	1,950.00
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B11b				B11b	1,050.00																											
B12	TOTAL INCOME TAX (B11a + B11b)			B12	1,950.00																											
B13	TOTAL REBATE																															
SELF		A rebate of RM400 is granted to an individual whose chargeable income does not exceed RM35,000. Paragraph 6A(2)(a) of ITA 1967.																														
HUSBAND AND WIFE		A rebate of RM400 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. Paragraph 6A(2)(b) / Paragraph 6A(2)(c) of ITA 1967.																														
ZAKAT AND FITRAH		A rebate is granted for payments of any <i>zakat</i> , <i>fitrah</i> and other obligatory Islamic religious dues in the basis year. Subsection 6A(3) of ITA 1967.																														

B15	TAX DEDUCTION UNDER SECTION 110 (OTHERS)	<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 trust bodies.</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 you are entitled to a tax refund. Amount B from Working Sheet HK-6.</p>
	SECTION 132 TAX RELIEF	<p>Tax relief in respect of income brought into Malaysia on which tax has been charged in the country of origin which have 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 Schedule 7 of ITA 1967 and Working Sheet HK-8 to compute the amount of credit.</p>
	SECTION 133 TAX RELIEF	<p>Tax relief in respect of income brought into Malaysia on which tax has been charged in the country of origin which does not have Avoidance of Double Taxation Agreements (DTA) with Malaysia.</p> <p>Refer to Schedule 7 of ITA 1967 and Working Sheet HK-9 to compute the amount of credit.</p>
B16	TAX PAYABLE	<p>B14 minus B15.</p> <p>If the amount in B15 exceeds the amount in B14, enter "0" in this box.</p>
B17	TAX REPAYABLE	<p>B15 minus B14.</p>
B18	<p>INSTALMENTS / MONTHLY TAX DEDUCTIONS (MTD) PAID FOR 2017 INCOME – SELF AND HUSBAND / WIFE IF JOINT ASSESSMENT</p>	<p>Monthly Tax Deductions (MTD) made by the employer in the year 2017 in respect of the following income have to be included in this item:</p> <ul style="list-style-type: none"> – income for the year 2017; – employment income of preceding years (including bonus, director's fee, arrears, etc.) paid in the year 2017; and – employment income in respect of other year(s) paid in advance in the year 2017. <p>Example: Salary for the month of January 2018 paid in December 2017 and MTD is paid on or before 15 January 2018.</p> <p>This does not include payments made in respect of outstanding tax for previous years of assessment.</p> <p>Use Working Sheet HK-10 for computation. Transfer the amount from item E of Working Sheet HK-10 to this item.</p> <p>For Joint Assessment – Total up the instalments / Monthly Tax Deductions paid by the husband / wife for entry in this item.</p>
B19	BALANCE OF TAX PAYABLE	<p>B16 minus B18.</p> <p>The balance of tax payable must be paid within the stipulated period. Payment can be made via:</p>

	<p>(a) Bank - Counters of CIMB Bank Berhad (CIMB), Public Bank Berhad (PBB), Malayan Banking Berhad (Maybank), Affin Bank Berhad (ABB), RHB Bank Berhad (RHB), Bank Simpanan Nasional (BSN) and Bank Rakyat by using the bank payment slip.</p> <p>- CIMB, PBB, Maybank, Hong Leong Bank, RHB & Alliance Bank internet banking, Bank Islam TAP Mobile Banking-i and Maybank phone banking.</p> <p>- Auto Teller Machine (ATM) of PBB, Maybank & CIMB, PBB Cheque Deposit Machine and CIMB Cash Deposit Machine</p> <p>(b) LHDNM - ByrHASiL via FPX (Financial Process Exchange) at the LHDNM Official Portal, http://www.hasil.gov.my</p> <p>- ByrHASiL via Visa, Mastercard & American Express credit cards at https://byrhasil.hasil.gov.my/creditcard</p> <p>- Payment counters of LHDNM or by mail and use the Remittance Slip (CP501) which is available at the LHDNM Official Portal, http://www.hasil.gov.my</p> <p>(c) Pos Malaysia Berhad - Counter and Pos Online</p>
TAX PAID IN EXCESS	B18 minus B16. Enter 'X' in the box provided for Tax Paid in Excess.

DECLARATION

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.

PART C

PARTICULARS OF HUSBAND / WIFE

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.
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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.
	HAND PHONE NO.	Please ensure that the information given is correct. This information is for the official use of LHDNM only.
		<p>Note:</p> <p>Either the Hand Phone No. (D1) or e-Mail (D2) is compulsorily required to be completed during submission via e-Filing.</p>

D2	e-MAIL	Please ensure that the information given is correct. This information is for the official use of LHDNM only. Note: Either e-Mail (D2) or Hand Phone No. (D1) is compulsorily required to be completed during submission via e-Filing.
D3 & D4	NAME OF BANK & BANK ACCOUNT NO.	For the purpose of crediting tax refund (if any) by LHDNM, state the name of the bank and account number at the bank concerned.
D5	EMPLOYER'S NO.	Enter the employer's E reference number.
D6a	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' in the box for 'Yes' if there is disposal of asset, and also complete item D6b. Enter '2' for 'No' if not applicable.
D6b	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, http://www.hasil.gov.my .
PART E		NON-EMPLOYMENT INCOME OF PRECEDING YEARS NOT DECLARED
E1 – E2	Income OTHER THAN from employment received in respect of preceding year(s) not previously declared. Example: Income from rents or interest Please use attachment in case of insufficient writing space.	
PART F		RELIEFS
For claim on relief with respect to expenditure which includes the payment of Goods & Services Tax (GST), the allowable deduction shall EXCLUDE the amount of GST.		
F1	INDIVIDUAL AND DEPENDENT RELATIVES	Relief of RM9,000 for an individual in respect of himself and his dependent relatives is granted automatically. Paragraph 46(1)(a) of ITA 1967.
F2a	MEDICAL TREATMENT, SPECIAL NEEDS AND CARER EXPENSES FOR PARENTS	Medical treatment, special needs and carer expenses incurred on parents is limited to RM5,000 . Paragraph 46(1)(c) of ITA 1967. Medical expenses which qualify for deduction include: (i) medical care and treatment provided by a nursing home; and (ii) dental treatment limited to tooth extraction, filling, scaling and cleaning but excluding cosmetic dental treatment expenses such as teeth restoration and replacement involving crowning, root canal and dentures. • Such claim must be evidenced by a medical practitioner registered with Malaysian Medical Council certifying that the medical condition of parents require medical treatment or special needs or carer. • Parents shall be individuals resident in Malaysia. • The medical treatment and care services are provided in Malaysia. In the case of carer, a written certification or receipt from, or work permit of, the carer.

		'Carer' shall not include that individual, his wife or her husband or the child of the individual concerned.
F2b	PARENTS	<p>This relief is available with effect from the year of assessment 2016 until the year of assessment 2020.</p> <p>Conditions for claim:</p> <ul style="list-style-type: none"> (i) An individual who is qualified to claim this relief is a legitimate child or legally adopted child. Claim for this relief is NOT allowed in respect of step-parents. (ii) The individual did NOT make a claim in item F2a for relief on medical treatment, special needs and carer expenses expended for his parents for the same year. (iii) The allowable relief is RM1,500 for only one mother and RM1,500 for only one father. If more than one individual claim this relief, the amount of relief has to be equally apportioned according to the number of individuals who claim in respect of the same parent. (iv) The mother and / or father is 60 years of age and above at any time in the year concerned, and resident in Malaysia. (v) The annual income of each parent does NOT exceed RM24,000 for that year of assessment. <p>If more than one individual claim this relief, Working Sheet HK-15 has to be completed and kept for future reference / inspection by LHDNM, when required. Paragraph 46(1)(o) of ITA 1967.</p>
F3	BASIC SUPPORTING EQUIPMENT	<p>The purchase of any supporting equipment for use by a disabled individual, husband, wife, child or parent, may be claimed up to a maximum of RM6,000. Basic supporting equipment includes haemodialysis machine, wheel chair, artificial leg and hearing aids but exclude optical lenses and spectacles.</p> <p>Paragraph 46(1)(d) of ITA 1967.</p>
F4	DISABLED INDIVIDUAL	<p>An individual will be allowed an additional personal relief of RM6,000 if he is a disabled person.</p> <p>Paragraph 46(1)(e) of ITA 1967.</p>
F5	EDUCATION FEES (SELF)	<p>An amount limited to a maximum of RM7,000 is deductible in respect of fees expended on any course of study up to tertiary level in any institution in Malaysia recognised by the Malaysian Government or approved by the Minister of Finance for the purpose of acquiring any skills or qualifications:</p> <ul style="list-style-type: none"> (i) up to tertiary level (other than a degree at Masters or Doctorate level), for the purpose of acquiring law, accounting, Islamic financing, technical, vocational, industrial, scientific or technological skills or qualifications; or (ii) any course of study for a degree at Masters or Doctorate level – for acquiring any skill or qualification. <p>Paragraph 46(1)(f) of ITA 1967.</p>

F6	MEDICAL EXPENSES ON SERIOUS DISEASES	Medical expenses on serious diseases includes the treatment of acquired immune deficiency syndrome (AIDS), Parkinson's disease, cancer, renal failure, leukemia and other similar diseases such as heart attack, pulmonary hypertension, chronic liver disease, fulminant viral hepatitis, head trauma with neurological deficit, brain tumour or vascular malformation, major burns, major organ transplant and major amputation of limbs. Amount expended on own self, husband / wife or child is deductible up to a maximum of RM6,000 but total relief allowable for both items, F6 and F7 is restricted to RM6,000 . Paragraph 46(1)(g) of ITA 1967.
F7	COMPLETE MEDICAL EXAMINATION	Complete medical examination refers to thorough examination. Amount expended on own self, husband / wife or child is allowable as a deduction up to a maximum of RM500 but the total relief allowable for both items, F6 and F7 is limited to a maximum of RM6,000 . Paragraph 46(1)(h) of ITA 1967.
F8	LIFESYTL	
F8 (i)	PURCHASE OF BOOKS / JOURNALS / MAGAZINES / PRINTED NEWSPAPERS / OTHER SIMILAR PUBLICATIONS	Expenditure for the purchase of books, journals, magazines, printed newspapers and other similar publications (in the form of hardcopy or electronic but EXCLUDING banned reading materials) for own use or for the use by own husband / wife or child. Subparagraph 46(1)(p)(i) of ITA 1967.
F8(ii)	PURCHASE OF PERSONAL COMPUTER / SMARTPHONE OR TABLET	Expenditure for the purchase of personal computer, smartphone or tablet for own use or for the use by own husband / wife or child, and NOT being used for the purpose of own business . Subparagraph 46(1)(p)(ii) of ITA 1967.
F8(iii)	PURCHASE OF SPORTS EQUIPMENT FOR SPORTS ACTIVITY DEFINED UNDER THE SPORTS DEVELOPMENT ACT 1997 AND PAYMENT OF GYM MEMBERSHIP	Expenditure for own use or for the use by own husband / wife or child in respect of the: (a) purchase of sports equipment for any sports activity as defined under the Sports Development Act 1997. Sports equipment includes equipment with short lifespan e.g. golf balls and shuttlecocks but EXCLUDING motorized two-wheel bicycles, sports attire for example swimsuits and sports shoes; and (b) payment for gym membership. Subparagraph 46(1)(p)(iii) of ITA 1967.
F8(iv)	PAYMENT OF MONTHLY BILL FOR INTERNET SUBSCRIPTION	Payment of monthly bill for internet subscription under own name for own use or for the use by own husband / wife or child Subparagraph 46(1)(p)(iv) of ITA 1967.

Restricted to RM2,500

<p>F9</p>	<p>PURCHASE OF BREASTFEEDING EQUIPMENT FOR OWN USE FOR A CHILD AGED 2 YEARS AND BELOW</p>	<p>(a) This relief is given specifically for women taxpayers:</p> <p>(i) who has chargeable income; and</p> <p>(ii) has incurred expenditure for the purchase of breastfeeding equipment for own use to breastfeed own child aged 2 years and below.</p> <p>(b) Breastfeeding equipment which qualifies are:</p> <p>(i) breast pump kit dan ice pack;</p> <p>(ii) breast milk collection and storage equipment; and</p> <p>(iii) cooler set or bag.</p> <p>(c) The deduction for this relief is limited to RM1,000 although the individual has more than one child.</p> <p>(d) The deduction for this relief is only allowed ONCE in every two (2) years of assessment.</p> <p>(e) A husband who elects for joint assessment in the name of his wife must be a Malaysian citizen, if he is not resident.</p> <p>Paragraph 46(1)(q) of ITA 1967 (commencing from the year of assessment 2017).</p> <p>Example 1: Joint Assessment In The Wife's Name</p> <p>Madam Arina has given birth to a child in the year 2017 and has purchased breastfeeding equipment at the cost of RM1,700. Her husband who is a non-resident Malaysian citizen has elected for joint assessment in the name of his wife.</p> <p>In this case, Madam Arina is entitled to claim this relief but limited to RM1,000.</p> <p>Example 2: Joint Assessment In The Husband's Name</p> <p>Madam Sally has given birth to a child in the year 2017 and has purchased breastfeeding equipment at the cost of RM1,300. Madam Sally has elected for joint assessment in the name of her husband.</p> <p>For this case, the claim for this relief is not allowed as this provision is only applicable for joint assessment in the name of the wife.</p>
<p>F10</p>	<p>CHILD CARE FEES TO A REGISTERED CHILD CARE CENTRE / KINDERGARTEN FOR A CHILD AGED 6 YEARS AND BELOW</p>	<p>Relief is allowed in respect of a child * aged 6 years and below on child care fees to:</p> <ul style="list-style-type: none"> – a child care centre registered with the Department of Social Welfare under the Child Care Centre Act 1984 (Act 308); or – a kindergarten / preschool registered with the Ministry of Education Malaysia under the Education Act 1996 (Act 550). <p>This relief is restricted to RM1,000 even though the number of children who fulfills the mentioned conditions exceeds one. If the amount of claim is less than RM1,000, the amount of deduction allowed is limited to the amount paid only.</p> <p>Relief on the same child can ONLY be claimed either by the:</p> <ul style="list-style-type: none"> • individual or his / her spouse who elects for separate assessment; or • individual or his / her former spouse. <p>Paragraph 46(1)(r) of ITA 1967 (commencing from the year of assessment 2017).</p>

Example 1:

Mr. Hassan and his wife have a child aged 3 years who is sent to a registered child care centre.

	Amount Expended	Separate Assessment	Joint Assessment
Husband	RM90 x 12 months = RM1,080	Restricted to RM1,000 if the husband claims.	Restricted to RM1,000
Wife	RM60 x 12 months = RM720	Restricted to RM720 if the wife claims. Note: The balance of RM280 is NOT allowed as a deduction for the husband as his wife has already claimed this relief on the same child.	

Example 2:

Mr. Ali and his wife have a child aged 3 years who is sent to a registered kindergarten.

	Amount Expended	Separate Assessment	Joint Assessment
Husband	RM75 x 12 months = RM900	Restricted to RM900 if the husband claims.	Restricted to RM1,000 [subsection 46(3) of ITA 1967 applies]
Wife	RM55 x 12 months = RM660	Restricted to RM660 if the wife claims.	

F11 NET DEPOSIT IN SKIM SIMPANAN PENDIDIKAN NASIONAL (SSPN)

This relief is available with effect from the **year of assessment 2012 until the year of assessment 2020**.

Amount deposited in SSPN by an individual for his children's education is deductible **up to a maximum of RM6,000**. The allowable deduction is limited to the net amount deposited in that basis year only.

Example: For year 2017,
Balance Brought Forward: RM4,500;
Total Deposit : RM2,000; and
Total Withdrawal : RM1,500.
Allowable deduction is **RM500** (RM2,000 – RM1,500).
The Balance Brought Forward of RM4,500 is not taken into account.
Paragraph 46(1)(k) of ITA 1967.

F12 HUSBAND / WIFE / PAYMENT OF ALIMONY TO FORMER WIFE

A husband relief of **RM4,000** is given in respect of a husband who has no source of income / no total income or the husband has elected for joint assessment. Section 45A of ITA 1967.
With effect from Year of Assessment 2017, husband relief 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.

A wife relief of **RM4,000** is given in respect of a wife who has no source of income / no total income or the wife has elected for joint assessment. Paragraph 47(1)(a) dan subsection 47(5) of ITA 1967.
With effect from Year of Assessment 2017, wife relief 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.

		<input type="checkbox"/> Payments to a former wife is entitled for relief provided that the total relief for wife and alimony payments to the former wife do not exceed RM4,000 . Voluntary alimony payments under a mutual agreement but without any formal agreement do not qualify. Subsection 47(2) and 47(3) of ITA 1967.																								
F13	DISABLED HUSBAND / WIFE	An additional deduction of RM3,500 is given in respect of a disabled husband / wife. Paragraph 47(1)(b) and section 45A OF ITA 1967.																								
F14	CHILD <ul style="list-style-type: none"> • No. • 100% Eligibility • 50% Eligibility 	Refer to Working Sheet HK-13 of the Form BE Guidebook. <u>No.</u> Enter the total number of children on whom full relief (100% Eligibility) or partial relief (50% Eligibility) is entitled to be claimed by the individual. <u>100% Eligibility</u> This item is to be completed by an individual entitled to claim full child relief. <u>50% Eligibility</u> 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. Example: 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: <table border="1" style="margin-left: 40px;"> <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>		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																					
F14a	CHILD - UNDER THE AGE OF 18 YEARS	A relief of RM2,000 per child is allowed if the child is unmarried and below the age 18 years in the current year.																								
F14b	CHILD - 18 YEARS & ABOVE AND STUDYING	<input type="checkbox"/> A relief of RM2,000 per child is allowed if the child is unmarried, 18 years of age and above, and is receiving full-time education; OR <input type="checkbox"/> A relief of RM8,000 is allowed if the child is unmarried, 18 years of age and above, and satisfies the following conditions: <ul style="list-style-type: none"> (i) Receiving further education in Malaysia in respect of an award of diploma or higher (excluding matriculation / preparatory courses); or (ii) Receiving further education outside Malaysia in respect of an award of degree or its equivalent (including Master or Doctorate); and (iv) The instruction and educational establishment shall be approved by the relevant government authority. 																								

F14c	CHILD - DISABLED CHILD	<p><input type="checkbox"/> Relief allowed for a disabled child who is unmarried is RM6,000.</p> <p><input type="checkbox"/> An additional relief of RM8,000 is allowed if the disabled child is unmarried, 18 years of age and above, and satisfies the following conditions:</p> <p>(i) Receiving further education in Malaysia in respect of an award of diploma or higher (excluding matriculation / preparatory courses); or</p> <p>(ii) Receiving further education outside Malaysia in respect of an award of degree or its equivalent (including Master or Doctorate); and</p> <p>(iii) The instruction and educational establishment shall be approved by the relevant government authority.</p> <p>An individual is entitled to a child relief of RM14,000 if the above conditions are complied with.</p>
F15	<p>LIFE INSURANCE AND EPF</p> <p>Refer to Working Sheet HK-14.</p> <p><input type="checkbox"/> Insurance premiums paid for policies taken on the life of an individual, husband or wife are allowed as tax relief. Insurance premiums on the life of the child do not qualify for relief.</p> <p><input type="checkbox"/> Contributions to the Employees Provident Fund or other provident funds or pension schemes approved by the Director General of Inland Revenue.</p> <p><input type="checkbox"/> Total relief for the payment of life insurance premiums and contributions to the Employees Provident Fund (EPF) or other approved schemes is restricted to RM6,000 for an individual and RM6,000 for the wife who has source of income. If the husband or wife elects for joint assessment, the total relief in respect of life insurance premiums and EPF contributions are limited to RM6,000.</p> <p><i>Example:</i> The insurance premiums paid by the husband and wife are RM300 and RM6,500 respectively. The tax payer elects for joint assessment. The total relief allowed is restricted to RM6,000 and not RM6,800.</p> <p>Where the husband has no total income and the wife is assessed separately as an individual, any expenditure on insurance premium incurred by the husband shall be deemed to have been paid by the wife and is allowable up to the restricted amount only.</p> <p>However, if the husband has no total income but contributes to EPF, the wife is not allowed to claim the relief as a deduction from her own income in respect of the husband's EPF contribution. Likewise if the wife has no total income.</p>	
F16	<p>PRIVATE RETIREMENT SCHEME AND DEFERRED ANNUITY</p> <ul style="list-style-type: none"> • This relief is available with effect from the year of assessment 2012 until the year of assessment 2021. • A relief not exceeding RM3,000 is allowed for the total of contributions made to a Private Retirement Scheme (PRS) approved by the Securities Commission and premiums paid for deferred annuity. • The total relief in respect of contributions to PRS and premiums paid for deferred annuity is restricted to RM3,000 for an individual and RM3,000 for the wife who has source of income. If the husband or wife elects for joint assessment, the relief allowed for the total of contributions to PRS and premiums paid for deferred annuity is restricted to RM3,000. • Refer to Working Sheet HK-14. 	

F17	EDUCATION AND MEDICAL INSURANCE	A relief not exceeding RM3,000 is available on insurance premiums in respect of education or medical benefits for an individual, husband, wife, or child. The total relief in respect of premiums paid for insurance on education and medical benefits is restricted to RM3,000 for an individual and RM3,000 for the wife who has source of income. If the husband or wife elects for joint assessment , the relief allowed for the total of premiums paid for insurance on education and medical benefits is restricted to RM3,000 . Refer to Working Sheet HK-14.
F18	CONTRIBUTION TO THE SOCIAL SECURITY ORGANIZATION (SOCSO)	A relief not exceeding RM250 is allowed in respect of contribution to the Social Security Organization (SOCSO) made or suffered by the individual. Refer to Working Sheet HK-14.
F19	TOTAL RELIEF	Sum of amounts from items F1 to F18. Transfer this amount to item B9.
PART G		PARTICULARS OF TAX AGENT WHO COMPLETES THIS RETURN FORM
G1 - G4	<ul style="list-style-type: none"> • Tax Agent's Approval No. is the approval number given to tax agent's approved under subsection 153(3) of ITA 1967. • This section has to be completed and duly signed by the tax agent / representative who completes this return form. 	

TAX SCHEDULE				
CATEGORY	RANGE OF CHARGEABLE INCOME (a)	COMPUTATION RM (b)	RATE % (c)	TAX RM (d)
A	0 - 5,000	First 5,000	0	0
B	5,001 - 20,000	First 5,000 Next 15,000	1	0 150
C	20,001 - 35,000	First 20,000 Next 15,000	5	150 750
D	35,001 - 50,000	First 35,000 Next 15,000	10	900 1,500
E	50,001 - 70,000	First 50,000 Next 20,000	16	2,400 3,200
F	70,001 - 100,000	First 70,000 Next 30,000	21	5,600 6,300
G	100,001 - 250,000	First 100,000 Next 150,000	24	11,900 36,000
H	250,001 - 400,000	First 250,000 Next 150,000	24.5	47,900 36,750
I	400,001 - 600,000	First 400,000 Next 200,000	25	84,650 50,000
J	600,001 - 1,000,000	First 600,000 Next 1,000,000	26	134,650 104,000
K	Exceeding 1,000,000	First 1,000,000 For every next ringgit	28	238,650

COUNTRY CODES

The following are some of the codes for countries identified. Please refer to Appendix E for the full list.

Country	Code	Country	Code	Country	Code
Australia	AU	Iran (Islamic R.O.)	IR	Philippines	PH
Bangladesh	BD	Iraq	IQ	Saudi Arabia	SA
Brunei	BN	Japan	JP	Singapore	SG
Cambodia	KH	Korea, D.P.R.	KP	South Africa	ZA
Canada	CA	Korea, R.O.	KR	Sri Lanka	LK
China	CN	Laos, D.P.R.	LA	Taiwan	TW
Denmark	DK	Malaysia	MY	Thailand	TH
Hong Kong	HK	Myanmar	MM	United Kingdom	GB
India	IN	New Zealand	NZ	United States	US
Indonesia	ID	Pakistan	PK	Vietnam	VN

Note: R.O. = Republic of;

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