APPENDICES

Appendix A

Ruang	Perkara	Keterangan	Helaian Kerja	Lampiran
B11b	Cukai ke atas baki	*Contoh I :* Pendapatan bercukai di B10 atau B10b: **RM6,600** Guna pengiraan di **kategori B** jadual cukai seperti berikut: Cukai ke atas **RM6,000** yang pertama **RM 0.00** Cukai ke atas baki **RM600 @ 1%** **RM 6.00** Jumlah cukai pendapatan **RM 6.00** Masukkan dalam Borang BE di ruang B11a dan B11b seperti berikut:	-	-

Cukai ke atas yang pertama	5,000	.00		0	.00
Cukai ke atas baki	500	.00	Atas Kadar (%) 1	5	.00

Contoh II :

Pendapatan bercukai di B10 atau B10b: **RM60,000**
Guna pengiraan di **kategori E** jadual cukai seperti berikut:

Cukai ke atas **RM50,000** yang pertama **RM2,400.00**
Cukai ke atas baki **RM10,000 @ 16%** **RM1,600.00**
Jumlah cukai pendapatan **RM4,000.00**

Masukkan dalam Borang BE di ruang B11a dan B11b seperti berikut:

Cukai ke atas yang pertama	50,000	.00		2,400	.00
Cukai ke atas baki	10,000	.00	Atas Kadar (%) 1 6	1,600	.00

Ruang	Perkara	Keterangan	Helaian Kerja	Lampiran
B12	Jumlah cukai pendapatan	B11a campur B11b	-	-
B13	Jumlah Rebat			
	Rebat cukai sendiri	Rebat cukai sendiri adalah sebanyak RM400 bagi pendapatan bercukai yang tidak melebihi RM35,000. Perenggan 6A(2)(a)	-	-
	Rebat cukai suami / isteri	Rebat cukai suami / isteri adalah sebanyak RM400 bagi pendapatan bercukai yang tidak melebihi RM35,000 dan telah dibenarkan pelepasan suami / isteri sebanyak RM3,000. Perenggan 6A(2)(b) / 6A(2)(c)	-	-
	Zakat dan fitrah	Bayaran zakat dan fitrah yang dibuat dalam tahun asas. Subseksyen 6A(3)	-	-

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Ruang	Perkara	Keterangan	Helaian Kerja	Lampiran
B14	Jumlah cukai yang dikenakan	B12 tolak B13 Isi "0" jika nilai negatif.	-	-
B15	Tolakan cukai seksyen 110 (lain-lain)	Sila buat pengiraan di Helaian Kerja HK-6 untuk tolakan cukai seksyen 110 ke atas lain-lain pendapatan seperti faedah, royalti, pendapatan seksyen 4A dan pendapatan daripada amanah. Tolakan cukai Seksyen 110(lain-lain) TIDAK termasuk bayaran cukai pegangan yang tertakluk di bawah Seksyen 107A. Sertakan dokumen berkenaan bersama Helaian Kerja HK-6 sekiranya tuan/puan layak menuntut pembayaran balik. Amaun B dari Helaian Kerja HK-6	HK-6	-
	Pelepasan cukai seksyen 132	Tolakan cukai berhubung dengan pendapatan dari Malaysia yang dikenakan cukai di Malaysia dan juga di luar Malaysia. Rujuk Lampiran F Buku Panduan B untuk menentukan negara-negara yang memeterai perjanjian pengelakan pencukaian dua kali dengan Malaysia. Rujuk Jadual 7 ACP dan Helaian Kerja HK-8 untuk membuat pengiraan kredit.	HK-8	Lampiran F
	Pelepasan cukai seksyen 133	Tolakan cukai berhubung dengan pendapatan dari Malaysia yang dikenakan cukai di Malaysia dan juga di luar Malaysia. Negara-negara ini tidak memeterai perjanjian pengelakan pencukaian dua kali dengan Malaysia. Rujuk Jadual 7 ACP dan Helaian Kerja HK-9 untuk membuat pengiraan kredit.	HK-9	-
B16	Cukai kena dibayar	B14 tolak B15	-	-
B17	Cukai dibayar balik	B15 tolak B14 Ruang ini terpakai apabila jumlah tolakan dan pelepasan di ruang B15 melebihi jumlah B14. Kemukakan Helaian Kerja HK-6/HK-8/HK-9 bersama Borang BE.	HK-6 HK-8/HK-9	-
B18	Ansuran/ Potongan Cukai Berjadual yang telah dibayar - SENDIRI dan SUAMI / ISTERI bagi taksiran bersama	Guna Helaian Kerja HK-10 untuk membuat pengiraan. Bayaran ini tidak termasuk amaun tunggakan di mana amaun tersebut akan diambil kira untuk cukai tahun taksiran kebelakangan. Potongan Cukai Bulanan untuk bonus dan fi pengarah yang dibayar dalam tahun 2015 (termasuk untuk tahun kebelakangan yang dibayar dalam tahun 2015) hendaklah dimasukkan dalam ruangan ini. Pindahkan amaun E dari Helaian Kerja HK-10 ke ruang ini. Bagi Taksiran Bersama - jumlahkan bayaran ansuran/ Potongan Cukai Bulanan yang telah dijelaskan oleh suami dan isteri dan masukkan ke dalam ruang ini.	HK-10	-

Appendix B

UNIVERSITI SAINS ISLAM MALAYSIA

FAKULTI EKONOMI & MUAMALAT

Date: _ _ /_ _ / _ _ _ _

Dear Sir/Madam

SURVEY ON THE FACTORS THAT INFLUENCE TAXPAYERS' INTENTION TO CLAIM ZAKAT PAYMENT AS A TAX REBATE

I am currently pursuing a master's degree in Economics and Muamalat Administration at Universiti Sains Islam Malaysia (USIM), Nilai, Negeri Sembilan. As part of my study, I am conducting the above-mentioned survey to identify the factors that determine the intention of individual Muslim taxpayers to claim zakat as a tax rebate. In this regard, I would like to invite you to be a respondent to this survey. Your contribution will provide useful inputs, as it would help me to achieve the objective of this study. Please be assured that all information provided will be kept strictly confidential and anonymous as findings will be presented on an aggregated basis to be used solely for academic purpose. In anticipation of your response, I would appreciate your kind assistance very much in completing and returning the attached questionnaire within a week or by _ _ / _ _ /_ _ _ _.

Any questions or suggestions please call or email Nur Shahira, 0136385491, nurshahiramohamadnor@gmail.com. Thank you very much for your time and cooperation.

Sincerely,

____

(Nur Shahira binti Mohamad Nor)

Master's Degree in Economics & Muamalat Adminitration,

Universiti Sains Islam Malaysia,

71800, Nilai Negeri Sembilan

Supervisor

Dr. Izlawanie binti Muhammad

E-mail: izlawanie@usim.edu.my

UNIVERSITI SAINS ISLAM MALAYSIA

FAKULTI EKONOMI & MUAMALAT

Tarikh: _ _ /_ _ / _ _ _ _

Tuan / Puan

KAJIAN MENGENAI FAKTOR-FAKTOR YANG MEMPENGARUHI HASRAT PEMBAYAR CUKAI INDIVIDU ISLAM UNTUK MENUNTUT PEMBAYARAN ZAKAT SEBAGAI REBAT CUKAI PENDAPATAN

Saya kini menuntut di peringkat Sarjana dalam bidang Ekonomi dan Pentadbiran Muamalat di Universiti Sains Islam Malaysia (USIM), Nilai, Negeri Sembilan. Oleh yang demikian, saya sedang menjalankan kajian seperti di atas untuk mengenalpasti faktor-faktor yang menentukan hasrat pembayar cukai individu Muslim untuk menuntut zakat sebagai rebat cukai pendapatan. Oleh iu, saya ingin menjemput anda untuk menjadi salah seorang responden bagi kajian ini. Sumbangan yang anda berikan akan memberi input yang berguna, kerana ia akan membantu saya untuk mencapai objektif kajian ini. Semua maklumat yang diberikan akan dirahsiakan, dan dapatan yang akan dibentangkan secara keseluruhannya ialah digunakan semata-mata untuk tujuan akademik. Saya amat menghargai bantuan anda dalam melengkapkan dan mengembalikan soal selidik yang dilampirkan dalam masa seminggu atau dengan _ _ / _ _ / _ _ _ _.

Jika terdapat sebarang soalan atau cadangan boleh menghubungi saya melalui e-mel saya, nurshahiramohamadnor@gmail.com. atau menghubungi saya di nombor 0136385491. Terima kasih kerana sudi meluangkan masa dan atas kerjasama anda.

Yang benar,

(Nur Shahira binti Mohamad Nor)

Sarjana Ekonomi & Pentadbiran Muamalat,

Universiti Sains Islam Malaysia,

71800, Nilai Negeri Sembilan

Penyelia,

Dr. Izlawanie binti Muhammad

E-mel: izlawanie@usim.edu.my

QUESTIONNAIRE

BORANG KAJI SELIDIK

Part I: Respondent's Background

Bahagian I: Latar Belakang Responden

Instruction: Please tick (√) in an appropriate box. Your answers are very important to the accuracy of the study

Arahan: *Sila tanda (√) dalam kotak yang sesuai. Jawapan anda sangat penting untuk ketepatan kajian ini.*

1. Gender/*Jantina*

Male/ *Lelaki* ☐
Female/ *Perempuan* ☐

2. Age/ *Umur*

20 - 29 years old/ *20-29 tahun* ☐
30 - 39 years old/ *30-39 tahun* ☐
40 - 49 years old/ *40-49 tahun* ☐
50 years old and above/ *50 tahun ke atas* ☐

3. Education background/
Latar belakang pendidikan

SPM and below/ *SPM dan ke bawah* ☐
Diploma/ *Diploma* ☐
Undergraduate/ *Ijazah Sarjana Muda* ☐
Postgraduate/ *Ijazah Sarjana* ☐
PhD/ *PhD* ☐

4. Employment sector/
Sektor pekerjaan

Government/ *Kerajaan* ☐
Private/ *Swasta* ☐
Self-Employed/ *Bekerja Sendiri* ☐
Others/ *Lain-lain* ☐

5. Employment industry/
Industri pekerjaan

Audit &Accounting/ *Audit & Perakaunan* ☐
Banking / *Perbankan* ☐
Media & Entertainment/ *Media & Hiburan* ☐
Academic/ *Akademik* ☐

6. Total income level (RM per year)/
Jumlah pendapatan (RM setiap tahun)

RM 34,000-RM 40,000/
RM 34,000-RM 40,000 ☐
RM 40,001-RM 50,000/
RM 40,001-RM 50,000 ☐
RM 50,001-RM 60,000/
RM 50,001-RM 60,000 ☐
RM 60,001 and above/
RM 60,001 dan ke atas ☐

7. Did you pay your Income Tax in 2017?/
Adakah anda membayar cukai pendapatan pada tahun 2017?

Yes/ *Ya* ☐
No/ *Tidak* ☐

8. Did you pay your Zakat on income in 2017?/
Adakah anda membayar zakat pendapatan pada tahun 2017?

Yes/ *Ya* ☐
No/ *Tidak* ☐
(If your answer is no, please state why)/
(Jika jawapan anda adalah tidak, sila nyatakan sebab)

____

9. Organization did you pay your zakat in 2017/
Organisasi anda membayar zakat pada tahun 2017

Direct to "Lembaga Zakat Negeri"/
Pembayaran ke Lembaga Zakat Negeri ☐
Mosque/
Masjid ☐
Deduction from salary/
Potongan daripada gaji ☐
Others/
Lain-lain ☐

10. Do you know that zakat payment can be claimed as a tax rebate under the Income Tax Act 1967? (If your answer is "Yes", please go to question 11)/
Adakah anda tahu bahawa pembayaran zakat yang dibuat boleh dituntut sebagai rebat cukai di bawah Akta Pendapatan Cukai 1967? (Jika jawapan anda adalah "Ya", sila ke soalan 11)

Yes/ *Ya* ☐
No/ *Tidak* ☐

(If your answer is no, please state why)/
(Jika jawapan adalah tidak, sila nyatakan kenapa)

____

11. Did you claim zakat tax rebate in tax calculation for year assessment 2017?/
Adakah kamu membuat tuntutan zakat sebagai rebat cukai pada tahun taksiran 2017?
Yes/ Ya ☐
No/ Tidak ☐
(If your answer is no, please state why)/
(Jika jawapan adalah tidak, sila nyatakan kenapa)

____

Part II: In this section, you will be presented with the statements related in claiming zakat payment as a tax rebate. Please tick (√) ONE answer that best describes your opinion.

Bahagian II: *Dalam bahagian ini, anda akan dikemukakan dengan kenyataan yang berkaitan dengan tuntutan pembayaran zakat sebagai rebat cukai. Sila tandakan (√) SATU jawapan yang paling tepat menggambarkan pendapat anda.*

1	2	3	4	5
Strongly disagree *(Sangat Tidak setuju)*	Disagree *(Setuju)*	Neutral *(Neutral)*	Agree *(Setuju)*	Strongly agree *(Sangat setuju)*

I pay zakat to obtain tax rebate. *(Saya mebayar zakat untuk mendapatkan rebat cukai)*	1	2	3	4	5
I feel happy when I obtain tax rebate from the payment of zakat that I made. *(Saya berasa gembira apabila saya memperoleh rebat cukai dari pembayaran zakat yang telah saya buat)*	1	2	3	4	5

For me, the tax rebate for zakat payment can avoid "double taxation". *(Bagi saya, rebat cukai terhadap pembayaran zakat dapat mengelakkan pembayaran cukai sebanya 2 kali)*	1	2	3	4	5
For me, tax rebate is efficiency system to avoid Muslim taxpayers from "double taxation". *(Bagi saya, rebat cukai adalah satu system yang efisien untuk mengelakkan pembayar cukai Muslim dari membayar cukai sebanyak 2 kali)*	1	2	3	4	5
For me, tax rebate system is fair for Muslim taxpayers. *(Bagi saya, system rebat cukai adalah adil bagi pembayar-pembayar cukai Muslim)*	1	2	3	4	5

Most important people to me think that I should claim zakat payment as a tax rebate. *(Kebanyakkan orang yang penting bagi saya fikir bahawa saya perlu melakukan tuntutan pembayaran zakat sebagai rebat cukai)*	1	2	3	4	5
Most important people to me support if I claim zakat payment as a tax rebate. *(Kebanyakkan orang yang penting bagi saya menyokong bahawa jika saya melakukan tuntutan pembayaran zakat sebagai rebat cukai)*	1	2	3	4	5
Most important people to me agree if I claim zakat payment as a tax rebate. *(Kebanyakkan orang yang penting bagi saya bersetuju jika saya melakukan tuntutan pembayaran zakat sebagai rebat cukai)*	1	2	3	4	5
My family would think that I should claim zakat payment as a tax rebate.	1	2	3	4	5

(Keluarga saya berfikir bahawa saya perlu melakukan tuntutan pembayaran zakat sebagai rebat cukai)					
My family would support me if I claim zakat payment as a tax rebate. *(Keluarga saya akan menyokong saya jika saya melakukan tuntutan pembayaran zakat sebagai rebat cukai)*	1	2	3	4	5
My family would agree with me if I claim zakat payment as a tax rebate. *(Keluarga saya akan bersetuju dengan saya jika saya melakukan tuntutan pembayaran zakat sebagai rebat cukai)*	1	2	3	4	5

I have the ability to claim zakat payment as a tax rebate. *(Saya mempunyai kemampuan untuk melakukan tuntutan pembayaran zakat sebagai rebat cukai)*	1	2	3	4	5
For me, the procedure to claim zakat payment as a tax rebate is easy. *(Bagi saya, prosedur untuk membuat tuntutan pembayaran zakat sebagai rebat cukai adalah mudah)*	1	2	3	4	5
The decision to claim zakat payment as a tax rebate is under my control. *(Keputusan untuk membuat tuntutan pembayaran zakat sebagai rebat cukai adalah di bawah kawalan saya)*	1	2	3	4	5
With my ability, I can easily claim zakat payment as a tax rebate. *(Dengan kemudahan yang saya miliki, saya dengan mudahnya boleh melakukan tuntutan pembayaran zakat sebagai rebat cukai)*	1	2	3	4	5

Zakat paid to the zakat institutions can be claimed as a tax rebate. *(Pembayaran zakat yang dibuat ke institusi zakat boleh dituntut sebagai rebat cukai)*	1	2	3	4	5
Zakat *fitr* can be deducted as a tax rebate. *(Zakat fitrah boleh ditolak sebagai rebat cukai)*	1	2	3	4	5
Zakat a*l-mal* (wealth) can be deducted as a tax rebate. *(Zakat harta boleh ditolak sebagai rebat cukai)*	1	2	3	4	5
Zakat payment as a tax rebate can avoid a Muslim from "double taxation". *(Pembayaran zakat sebagai rebat cukai dapat megelakkan Muslim daripada membayar cukai sebanyak 2 kali)*	1	2	3	4	5
Muslim taxpayers must keep the evidence such as the receipt that are issued by zakat institutions if they want to claim zakat payment as a tax rebate. *(Pembayar cukai Muslim perlu menyimpan bukti seperti resit yang diberi oleh institusi zakat jika mereka ingin membuat tuntutan pembayaran zakat sebagai rebat cukai)*	1	2	3	4	5
The amount of tax rebate for zakat is restricted to the amount of zakat paid during the year. *(Jumlah rebat cukai bagi zakat adalah terhad terhadap jumlah zakat yang telah dibayar pada tahun tersebut)*	1	2	3	4	5
If I had the opportunity, I would claim zakat payment as a tax rebate. *(Jika saya mempunyai peluang, saya akan melakukan tuntutan pembayaran zakat sebagai rebat cukai)*	1	2	3	4	5
In the future, I may claim zakat payment as a tax rebate.	1	2	3	4	5

(Pada masa akan datang, saya akan melakukan tuntutan pembayaran zakat sebagai rebat cukai)					

I decided to claim zakat payment as a tax rebate. *(Saya memutuskan untuk membuat tuntutan zakat sebagai rebat cukai)*	1	2	3	4	5
I agree that it is acceptable to enjoy tax rebate through zakat. *(Saya bersetuju bahawa ia boleh diterima untuk menikmati rebat cukai melalui zakat)*	1	2	3	4	5
I will recommend zakat payment as a tax rebate to all my family. *(Saya akan mengesyorkan pembayaran zakat sebagai rebat cukai kepada keluarga saya)*	1	2	3	4	5
I agree tax rebate through zakat system will increase the government's zakat fund. *(Saya bersetuju rebat cukai melalui sistem zakat akan meningkatkan dana zakat kerajaan)*	1	2	3	4	5
I feel I am fairly treated by the government because I can avoid double taxation of my total earnings. *(Saya rasa saya dilayan dengan adil oleh kerajaan kerana saya boleh mengelakkan pembayaran cukai sebanyak dua kali daripada jumlah pendapatan saya)*	1	2	3	4	5
I agree tax rebate through zakat system will motivate Muslim to pay their tax and zakat. *(Saya bersetuju rebat cukai melalui sistem zakat akan memberi motivasi kepada umat Islam untuk membayar cukai dan zakat mereka)*	1	2	3	4	5

In general, my intention to claim zakat payment as a tax rebate is higher. *(Secara umum, hasrat saya untuk melakukan pembayaran zakat sebagai rebat cukai adalah tinggi)*	1	2	3	4	5

Appendix C

Lembaga Hasil Dalam Negeri Malaysia

RETURN FORM OF AN INDIVIDUAL
(RESIDENT WHO DOES NOT CARRY ON BUSINESS)
UNDER SECTION 77 OF THE INCOME TAX ACT 1967
This form is precribed under section 152 of the Income Tax Act 1967

Form **BE**

YEAR OF ASSESSMENT **2017**

CP4B - Pin. 2017

FOR OFFICE USE	
Date Received (1)	Date Received (2)

Date :

BASIC INFORMATION

1	Name *(as per identification document)*			
2	Income Tax No.		3 Identification No.	
4	Current Passport No.		5 Passport No. Registered with LHDNM	

PART A: PARTICULARS OF INDIVIDUAL

A1	Citizen	Use Country Code *(Enter 'MY' if Malaysian Citizen)*	A2 Sex	*1 = Male 2 = Female*
A3	Date of Birth	*(dd/mm/yyyy)*	A4 Status as at 31-12-2017	*1 = Single 2 = Married 3 = Divorcee/Widow/Widower 4 = Deceased*
A5	Date of Marriage / Divorce / Demise	*(dd/mm/yyyy)*		
A6	Type of Assessment	*1 = Joint in the name of husband 2 = Joint in the name of wife 3 = Separate 4 = Self whose spouse has no income, no source of income or has tax exempt income 5 = Self (single / divorcee / widow / widower / deceased)*		
A7	Entitled to claim incentive under section 127 *(Indicate 'X')*	Paragraph 127(3)(b)	Subsection 127(3A)	Not relevant

PART B: STATUTORY INCOME, TOTAL INCOME, TAX PAYABLE AND STATUS OF TAX

			RM	Sen
B1	Statutory income from employment	B1		.00
B2	Statutory income from rents	B2		.00
B3	Statutory income from interest, discounts, royalties, premiums, pensions, annuities, other periodical payments and other gains or profits	B3		.00
B4	AGGREGATE INCOME (B1 + B2 + B3)	B4		.00
B5	**LESS:** Approved donations / gifts / contributions	B5		.00
B6	TOTAL INCOME (SELF) (B4 – B5) *[Enter '0' if value is negative]*	B6		.00
B7	TOTAL INCOME TRANSFERRED FROM HUSBAND / WIFE * FOR JOINT ASSESSMENT	B7		.00
	* Type of income transferred from HUSBAND / WIFE — *1 = With business income 2 = Without business income*			
B8	AGGREGATE OF TOTAL INCOME (B6 + B7)	B8		.00
B9	Total Relief *(Amount from F19)*	B9		.00
B10	CHARGEABLE INCOME (B6 – B9) or (B8 – B9) *[Enter '0' if value is negative]*	B10		.00
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 .00	B11a		.
B11b	Tax on the balance .00 At Rate %	B11b		.
B12	TOTAL INCOME TAX (B11a + B11b)	B12		.
B13	**LESS:** Total Rebate *Self* .00 *Husband / Wife* .00 *Zakat and Fitrah* .	B13		.
B14	TOTAL TAX CHARGED (B12 – B13) *[Enter '0' if value is negative]*	B14		.
B15	**LESS:** *Section 110 (others)* . *Section 132 and 133* .	B15		.
B16	TAX PAYABLE (B14 – B15)	B16		.
B17	**OR:** TAX REPAYABLE (B15 – B14)	B17		.
B18	Instalments / Monthly Tax Deductions (MTD) paid for 2017 income – SELF and HUSBAND / WIFE for joint assessment	B18		.
B19	Balance of Tax Payable (B16 – B18) / Tax Paid in Excess (B18 – B16)	B19		.

▲ *(Enter 'X' if Tax Paid in Excess)*

DECLARATION

I ______ Identification / Passport No.* *(* Delete whichever is not relevant)*

hereby declare that the information regarding the income and claim for deductions and reliefs given by me in this return form and in any document attached is true, correct and complete.

1 = This return form is made on my own behalf 2 = This return form is made on behalf of the individual in item 1
3 = As an executor of the deceased person's estate (if A4 = 4) **

** This form is not a notification pursuant to subsection 74(3) of the Income Tax Act 1967. Please furnish Form CP57 (Notification of Taxpayer's Demise) which is available at the LHDNM Official Portal, *http://www.hasil.gov.my.*

Signature

Date *(dd/mm/yyyy)*

PART C: PARTICULARS OF HUSBAND / WIFE

C1	Name of Husband / Wife *(as per identification document)*			
C2	Identification No.			
C3	Date of Birth	*(dd/mm/yyyy)*	C4 Passport No.	

1

Name : .... Income Tax No.: ....

PART D:	OTHER PARTICULARS				
D1	Telephone No.		Handphone No.		D2 e-Mail
D3	Name of Bank *				D4 Bank Account No.*

* *NOTE: Enter the Name of the Bank and Bank Account No. for the purpose of electronic refund of income tax. Refund will be notified by e-mail.*

D5	Employer's No.	E			
D6a	Disposal of asset under the Real Property Gains Tax Act 1976 *(If 'Yes', also complete item D6b)*		1 = Yes 2 = No	D6b Disposal declared to LHDNM	1 = Yes 2 = No

PART E:	NON-EMPLOYMENT INCOME OF PRECEDING YEARS NOT DECLARED		
	Type of Income	Year of Assessment	Amount (RM)
E1			.00
E2			.00

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

F2a	Medical treatment, special needs and carer expenses for parents *(certified by medical practitioner)*				. 00	*Restricted to 5,000*	F2 .00
OR							
F2b	Parent :	Identification / Passport No.	Eligible Amount	÷ No. of Individuals Who Claim =	Amount Claimable		
	i. Mother		1,500	÷ =	. 00	*Restricted to 1,500 for only one mother* — *Restricted to 3,000*	
	ii.Father		1,500	÷ =	. 00	*Restricted to 1,500 for only one father*	

F3	Basic supporting equipment for disabled self, spouse, child or parent	*Restricted to 6,000*	.00
F4	Disabled individual	*6,000*	.00
F5	Education fees (self): *(i) Other than a degree at Masters or Doctorate level - for acquiring law, accounting, Islamic financing, technical, vocational, industrial, scientific or technological skills or qualifications* *(ii) Degree at Masters or Doctorate level - for acquiring any skill or qualification*	*Restricted to 7,000*	.00
F6	Medical expenses on serious diseases for self, spouse or child	*Restricted to 6,000*	.00
F7	Complete medical examination for self, spouse or child *(restricted to 500)*		.00
F8	Lifestyle – Expenses for self, spouse or child in respect of: (i) purchase of books / journals / magazines / printed newspapers / other similar publications (not banned reading materials) (ii) purchase of personal computer / smartphone or tablet (not for business use) (iii) purchase of sports equipment for sports activity defined under the Sports Development Act 1997 and payment of gym membership (iv) payment of monthly bill for internet subscription (under own name)	*Restricted to 2,500*	.00
F9	Purchase of breastfeeding equipment for own use for a child aged 2 years and below *(Deduction allowed once in every 2 years of assessment)*	*Restricted to 1,000*	.00
F10	Child care fees to a registered child care centre / kindergarten for a child aged 6 years and below	*Restricted to 1,000*	.00
F11	Net deposit in Skim Simpanan Pendidikan Nasional *(total deposit in 2017 minus total withdrawal in 2017)*	*Restricted to 6,000*	.00
F12	Husband / Wife / Payment of alimony to former wife	*Restricted to 4,000*	.00
F13	Disabled husband / wife	*3,500*	.00

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

F15	Life insurance and EPF	*Restricted to 6,000*	.00
F16	Private Retirement Scheme and Deferred Annuity	*Restricted to 3,000*	.00
F17	Education and medical insurance	*Restricted to 3,000*	.00
F18	Contribution to the Social Security Organization (SOCSO)	*Restricted to 250*	.00
F19	Total relief [F1 to F18] *(Transfer this amount to B9)*		.00

PART G:	PARTICULARS OF TAX AGENT WHO COMPLETES THIS RETURN FORM		
G1	Name of firm	G2	Telephone no.
		G4	Signature
G3	Tax agent's approval no.		

IMPORTANT REMINDER

1) Please complete all relevant items in BLOCK LETTERS and use **black** ink pen.
2) Due date to furnish this form and pay the balance of tax payable: **30 April 2018**
3) Penalty under subsection 112(3) of the Income Tax Act 1967 (ITA 1967) shall be imposed for failure to furnish this return form before or on the due date for submission.
4) An increase in tax of 10% under subsection 103(3) of ITA 1967 shall be imposed for failure to pay the tax or balance of tax payable before or on the due date for submission. Any balance remaining unpaid upon the expiration of 60 days from the due date, shall be further increased by 5% of the balance unpaid under subsection 103(4) ITA 1967.
5) METHOD OF PAYMENT
   a) Payment can be made at:
      i) Bank - Information regarding payment via bank is available at the LHDNM Official Portal, *http://www.hasil.gov.my.*
      ii) LHDNM - **ByrHASiL** via FPX *(Financial Process Exchange)* at the LHDNM Official Portal, *http://www.hasil.gov.my.*
         - **ByrHASiL** via Visa, Mastercard & American Express credit cards at *https://byrhasil.hasil.gov.my/creditcard/.*
         - LHDNM payment counters in Peninsular Malaysia (Kuala Lumpur Payment Centre), Sabah dan FT Labuan (LHDNM Kota Kinabalu Branch) dan Sarawak (LHDNM Kuching Branch) or by mail. Cheques, money orders and bank drafts must be crossed and made payable to the Director General of Inland Revenue. When making payment, use the Remittance Slip (CP501) which is available at the LHDNM Official Portal, *http://www.hasil.gov.my*. If sent by post, payment must be sent separately from the form.Payment by CASH must not be sent by post.
      iii) Pos Malaysia Berhad - Counter and Pos Online
   b) Write down the **name, address, telephone number, income tax number, year of assessment, payment code '084'** and **instalment no. '99'** on the reverse side of the financial instrument. Check the receipts / bank payments slips before leaving the payment counter.
6) Pursuant to section 89 of ITA 1967, a change of address must be furnished to LHDNM within 3 months of the change. Notification can be made via *e-Kemaskini* or by using Form CP600B (Change of Address Notification Form) which can be obtained at the LHDNM Official Portal, *http://www.hasil.gov.my.*
7) The use of e-Filing (e-BE) is encouraged. Please access *https://ez.hasil.gov.my.*
8) For further information, please contact Hasil Care Line:- Toll Free Line : 1-800-88-5436 (LHDN) Calls From Overseas : 603-77136666