

Updated Personal Tax Relief under Public Ruling No.8/2020

最新个人所得税的税务减免No.8/2020



Child Care Centre and Kindergarten Fees

托儿所与幼儿园费用

YA 2017

Restricted to
RM 1,000.00

限额为RM1,000.00



YA 2020

Restricted to
RM 2,000.00

限额为RM2,000.00



Supporting documents
needed;

所需证明文件;

- Birth certificate/Mykid 报
生纸/Mykid
- Monthly receipts payment
to the child
care/kindergarten 儿童保
育/幼儿园的收据



**Deposits in
Skim Simpanan
Pendidikan
Nasional
(SSPN) account
国民教育储蓄基
金(SSPN)存款**



YA 2012 – YA 2018

The allowable deduction is limited to a maximum of RM 6,000.00.

允许扣除额上限为
RM 6,000.00。



YA 2020

The allowable deduction is increased as limited to a maximum of RM 8,000.00.

允许扣除额上限为RM
8,000.00



Medical expenses on serious diseases and fertility treatment

严重疾病与生育治疗的医疗费用

YA 2015 – YA 2019

Restricted to RM 6,000.00 for treatment of serious diseases
严重疾病治疗费用扣除总额限制为 RM 6,000.00



Effective YA 2020

Deduction of RM 6,000.00 is allowed for treatment of serious diseases AND fertility treatment.
严重疾病和生育治疗的医疗费用扣除总额限制为 RM 6,000.00

**The claim for fertility treatment is only eligible for married individual. 仅适用于已婚人士*

Example of medical expenses on serious diseases and fertility treatment. 重大疾病与生育治疗的医疗费用示例

Scenario case : In calculating YA 2020 personal tax relief of Syafiq , He provide to the tax agent the payment slip of RM10,000 on the fertility treatment underwent by his wife at Hospital Pakar Wanita and a receipt was issued in Syafiq's name together with the receipt of RM3,000 on a serious disease treatment of his daughter. Syafiq wish to claimed for deduction on all of the medical expenses incurred by him.

方案案例：在计算Syafiq的2020年个人减免税时，他向税务代理人提供了妻子在妇女专科医院接受生育治疗10,000令吉的付款单，并以Syafiq的名义开了收据3,000令吉用于他女儿的严重疾病治疗。 Syafiq希望要求扣除他所有医疗费用。

Tax Treatment; 税收处理将是;

Types of medical claims for reliefs 医疗费用税务减免类型	Expended Amount by Syafiq Syafiq的支出金额 (RM)	Allowable amount for deduction 税务扣除额 (RM)
Fertility treatment for his wife 妻子的生育治疗	10,000.00	6,000.00
Serious disease treatment for his daughter 女儿的严重疾病治疗	3,000.00	



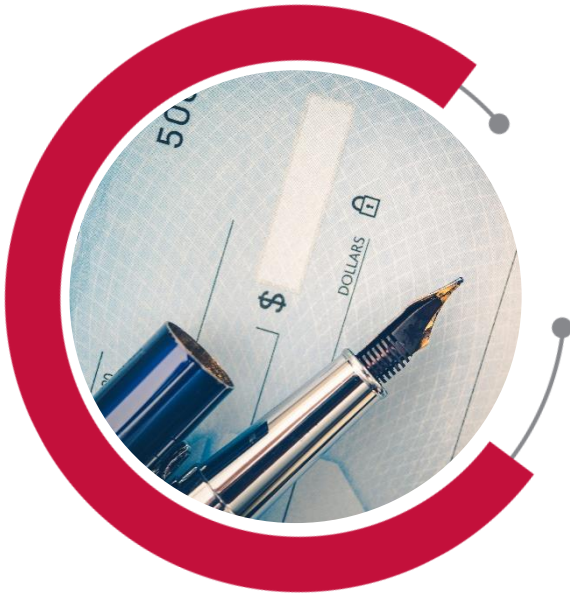
Gift or Donations

赠礼或捐赠

The allowable amount for deduction subsections 44(6), 44(11B) and 44(11C) of the ITA* shall not exceed the difference between the amount of 7% of the aggregate income.

根据所得税法令第44(6),44(11B)和44(11C)条规，允许扣税金额不超过总收入的7%

**ITA = investment tax allowance*



Gift of money to the Government, a State Government, a local authority or an institution or organization or a fund approved by the DGIR – subsection 44(6) of the ITA
捐款于政府、州政府、地方当局、机构或组织或DGIR批准的基金– 所得税法令第44(6)小节

Hey, Do you guys knows before this, gift of money to the approved donation by LHDN is restricted to 7% of the aggregate income of individual? but now it has increase up to 10%.
嘿，在此之前，您是否知道，将捐赠给LHDN批准的捐款的金额限制为个人总收入的7%？但现在已经增加了10%。



*You may check **List of Institutions for Donation under Section 44(6) ITA 1967** at Official Portal Inland Revenue Board Of Malaysia*



Subsection 44(11B)

Gift of money for any sports activity approved by the Minister of Finance – subsection 44(11B) of the ITA

财政部长所批准体育活动金钱赠予
– 所得税法令第44(11B)小节

Prior YA 2020

Not exceed 7% of the aggregate income
扣除额不超过总收入的7%

Effective YA 2020

Not exceed 10% of the aggregate income
扣除额不超过总收入的10%



Subsection 44(11C) of the ITA

Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance – subsection 44(11C) of the ITA.

财政部长批准任何国家利益项目所提供金钱或实物捐助– 所得税法令第44(11C)小节

Prior YA 2020

Not exceed 7% of the aggregate income.

扣除额不超过总收入的7%

Effectives YA 2020

Not exceed 10% of the aggregate income.

扣除额不超过总收入的10%



Wakaf or endowment – subsection 44(11D) of the ITA

Effectives YA 2020;
Amount of deduction not exceed
10% of the aggregate income.
扣除额不超过总收入的10%



- Wakaf to any appropriate religious authority established under any written law 州宗教机构或由州宗教机构成立的管理回教捐献(Wakaf)
- Endowment to a public university approved by the Director General Inland Revenue(DGIR). 予以受税务局局长(DGIR)批准的政府大学的现金捐款



Example of tax calculation for gift and donations.

捐赠与捐款税务计算示例

Melissa's aggregate income from the Perniagaan Mutiara Impian (a sole proprietorship business) for the YA 2020 is RM330,000. The gift of money and the cost of contributions made by the business in that YA are as follows:

梅利莎在2020年Perniagaan Mutiara Impian（一家独资企业）获得的总收入为330,000令吉。现金赠予和企业缴款成本如下：



Continue 继续 ;

Description 描述	<u>RM</u>
Gift of money to an approved institution under subsection 44(6) 根据第44(6)条规所批准机构捐款	15,000.00
Contribution under subsection 44(11B) 根据第44(11B)条作出的供款	8,000.00
Contribution under subsection 44(11C) 根据第44(11C)条作出的供款	5,000.00
Contribution under subsection 44(11D) 根据第44(11D)条作出的供款	7,000.00
Total gift and contributions 总额	<u>35,000.00</u>



Tax Treatment 税务处理

Restriction of amount of deduction not exceed 10% of the aggregate income.

$$10\% \times \text{RM}330,000 = \text{RM}33,000$$

Therefore, from the total gift and contribution of **RM35,000**, only **RM33,000** can be **allowed** as a deduction.

扣除额的限制不得超过总收入的10%。

$$10\% \times \text{RM}330,000 = \text{RM}33,000$$

因此，从RM35,000的捐赠和捐款总额中只能扣除RM33,000。



References 参考;

- Public Ruling No.8/2020
http://lampiran1.hasil.gov.my/pdf/pdfam/PR_08_2020.pdf

