

# Case Study On Form BE Practical Guide



**Yap Kim Wei**  
Account & Finance Manager

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## Income

Income status : Only 1 Employment Income

<b>B</b> EMPLOYMENT INCOME, BENEFITS AND LIVING ACCOMMODATION (Excluding Tax Exempt Allowances/Perquisites/Gifts/Benefits)		RM
1. (a) Gross salary, wages or leave pay (including overtime pay)		60,000.00
(b) Fees (including director fees), commission or bonus		5,850.00
(c) Gross tips, perquisites, awards/rewards or other allowances (Details of payment: _____)		3,548.50
(d) Income Tax borne by the Employer in respect of his Employee		
(e) Employee Share Option Scheme (ESOS) benefit		
(f) Gratuity for the period from _____ to _____		
2. Details of arrears and others for preceding years paid in the current year		
Type of income (a) _____		
(b) _____		
3. Benefits in kind (Specify: Motor Vehicle _____)		3,600.00
4. Value of living accommodation provided (Address: _____)		
5. Refund from unapproved Provident/Pension Fund		
6. Compensation for loss of employment		
<b>C</b> PENSION AND OTHERS		
1. Pension		
2. Annuities or other Periodical Payments		
<b>TOTAL</b>		72,998.50

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## Form EA

### D JUMLAH POTONGAN

- |  |           |          |
|--|-----------|----------|
| 1. Potongan Cukai Berjadual (PCB) yang dibayar kepada LHDNM            | _____     | 1,349.05 |
| 2. Arahan Potongan CP 38   | _____     |          |
| 3. Zakat yang dibayar melalui potongan gaji                            | _____     |          |
| 4. Jumlah tuntutan potongan oleh pekerja melalui Borang TP1 berkaitan: |           |          |
| (a) Pelepasan  | RM 237.00 |          |
| (b) Zakat selain yang dibayar melalui potongan gaji bulanan            | RM _____  |          |
| 5. Jumlah pelepasan bagi anak yang layak                               | _____     | 2,000.00 |

### E CARUMAN YANG DIBAYAR OLEH PEKERJA KEPADA KUMPULAN WANG SIMPANAN/PENCEN YANG DILULUSKAN DAN PERKESO

- |  |       |             |
|--|-------|-------------|
| 1. Nama Kumpulan Wang KWSP   | _____ | RM 5,724.00 |
| Amaun caruman yang wajib dibayar (nyatakan bahagian pekerja sahaja)              | _____ |             |
| 2. PERKESO : Amaun caruman yang wajib dibayar (nyatakan bahagian pekerja sahaja) | _____ | RM 237.00   |

### F JUMLAH ELAUN / PERKUISIT / PEMBERIAN / MANFAAT YANG DIKECUALIKAN CUKAI

RM 3,600.00

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## Expenses Relevant to Tax Deduction

Info / Expenses	Deduction (RM)
<b><u>Membership Subscription</u></b>	
CPA (Certified Practicing Accountant) – RM1900 ✓	<b>RM1,900</b>
FPAM – RM410 ✗	

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### A) Individual

- Personal Relief
- Breastfeeding equipment
- Education Fee

### B) Spouse & Alimony Payment

- Spouse Relief
- Alimony Payment

### C) Child

- Child Relief
- Child Care expenses
- SSPN Scheme

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## Info / Expenses Relevant to Tax Relief

Info / Expenses	Relief (RM)
<b><u>Donation</u></b> Donation to World Vision Malaysia - 1,200.00	<b>Not Eligible</b>
<b><u>Individual</u></b> 1) Bought breast pump kit for wife – RM799.00 2) Education fee - signed up Unlimited Study Pass – RM899.00	<b>Not Eligible</b>
<b><u>Spouse</u></b> Marital Status : Married Spouse Name : Wong Mei Kee Spouse Income : RM36,000 per year	<b>Separate Assessment</b>
<b><u>Child</u></b> Name : Yap Wei Kit Age : 3 Years Old	<b>Child Relief - 2,000</b>

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#### D) Parents

- Parental Care Relief
- Medical treatment, special needs and carer expenses

#### E) Individual & Dependent Relatives

- Basic supporting equipment for disabled self, spouse, child or parent
- Medical expenses on Serious diseases

#### F) RETIREMENT & INSURANCE

- Life insurance
- Medical Insurance
- EPF
- SOCSO
- PRS

#### G) Lifestyle

- Lifestyle
- Additional lifestyle

#### H) Tourism Relief

- Hotel & Entrance Fee

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## Info / Expenses Relevant to Tax Relief

Info / Expenses	Relief (RM)
<b>Parents</b>	
1. Mother living together - age 61 (retired)	
<u>Medical Expenses incurred</u>	<b>Parental Relief</b>
Dental Treatment (Filing) - RM250 ✓	<b>RM1,500</b>
Dental Treatment (Tooth implant) - RM2500 ✗	
Hospitalisation Cost - RM1,330 ✓	
Blood Test - RM250 ✓	
	<b>Medical Claim</b>
	<b>RM1,830</b>
	<b>(250 + 1330 + 250)</b>
	<b>Choose Higher</b>
2. Father passed away (2018)	
<b>Individual &amp; Dependent Relatives</b>	
Complete Medical Examination (Self) – RM800	<b>RM500 (Maximum)</b>

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## Info / Expenses Relevant to Tax Relief

Info / Expenses	Relief (RM)
<b>RETIREMENT &amp; INSURANCE</b>	
1. Life Insurance (Premium paid for 2020 – RM 3,500)	Life Insurance – RM3,000 (Max)
2. Medical Insurance - (Premium paid for 2020 – RM 2,160)	Medical Insurance – RM2,160
3. KWSP – RM 5,724	KWSP – RM4,000 (Max)
4. Socso – RM 237	Socso – RM237
5. PRS – Deposited in 2020 - RM3,500	PRS – RM3000 (Max)
<b>Lifestyle</b>	
1. GYM Membership – RM1,800 ✓	Lifestyle – RM2,500 (Max) (GYM 1,800 + 1,200)
2. Bought Nike Sport Shoe – RM359 ✗	
3. E- Newspaper – RM599 ✗	Lifestyle additional - Not eligible
4. Internet Subscription – RM1,200 ✓	
5. Bought Samsung tablet S6 on 1 <sup>st</sup> March 2020 – RM2,999 ✗	
Casing – RM250 ✗	
Samsung Keyboard – RM500 ✗	

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## Info / Expenses Relevant to Tax Relief

Info / Expenses	Relief (RM)
<b>Tourism</b>	
1. Malacca Trip on August 2020 (keep all receipts)	Tourism Relief – 699 (560 + 89 + 50)
Food & Beverage – RM389 ✗	
Hotel – RM 560 ✓	
Malacca Zoo – RM 89 ✓	
Malacca Museum – RM50 ✓	

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# LHDN e-Filing



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## 1. Particulars of individual

Name	Yap Kim Wei		
Income tax no.	<input type="text"/>	Identification no.	880912-04-5145
Current passport no.	<input type="text"/>	Passport no. registered with LHDNM	
Citizen	<input type="text" value="MALAYSIA"/>	Gender	<input type="text" value="Male"/>
Date of birth	<input type="text"/>		
Status as at 31-12-2020	<input type="text" value="Married"/>	Date of marriage	<input type="text" value="08/08/2018"/>
Type of assessment	<input type="text" value="Separate"/>		

### PARTICULARS OF HUSBAND

No.	Name of husband / wife	Identity Type	Identification no.	Date of birth
1	<input type="text" value="Wong Mei kee"/>	<input type="text" value="New IC No."/>	<input type="text" value="900526045166"/>	<input type="text" value="26/05/1990"/>

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## 2 Other Particulars

### OTHER PARTICULARS

Handphone no. registered to LHDNM	<input type="text"/>	<a href="#">info</a>	
Telephone no.	<input type="text"/>	New handphone no.	<a href="#">info</a> MY <input type="text" value="0123456789"/>
e-Mail	<input type="text"/>	Employer's no.	E <input type="text" value="9112831710"/>
Disposal of asset under the Real Property Gains Tax Act 1976	<input type="text" value="No"/>	Disposal declared to LHDNM	<input type="text" value="No"/>
Has financial account(s) at financial institution(s) outside Malaysia	<input type="text" value="No"/>	Details of bank	
		Name of bank	<a href="#">info</a> PUBLIC BANK BERHAD
		Bank account no.	<input type="text" value="1234567890"/> <b>12345678910</b>

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## 2 Other Particulars

### INCENTIVE CLAIM

Taxpayers are advised to refer to the relevant legal provision under the Income Tax Act 1967 (ITA 1967) and Government gazette to determine their eligibility prior to claiming any incentive listed in this [Appendix](#)

Bil.	Type of Incentive	Claim Code / Incentive Approval No.	Balance Brought Forward	Amount Claimed	Amount Absorbed	Balance Carried Forward
1	<input type="text" value="--Please Select--"/>	<input type="text"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>

Leave it blank

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## 3 Income

### STATUTORY INCOME AND TOTAL INCOME

Statutory income from employment	<b>72,998.50 – 1,900 = 71,098.50 (Round Up)</b>	info	71,099 .00
Number of employment		info	1
Statutory income from rents			0 .00
Statutory income from interest, discounts, royalties, premiums, pensions, annuities, other periodical payments and other gains or profits			.00
<b>AGGREGATE INCOME</b>			71,099 .00
Approved investment under angel investor tax incentive		info	.00
<b>TOTAL</b>			71,099 .00
<b>LESS</b> Approved donations / gifts / contributions		Click to fill	.00
<b>TOTAL INCOME (SELF)</b>			71,099 .00

  

Monthly Tax Deductions (MTD)	1,349.05
Self installments / CP500	0.00
Payment made for 2020 income – SELF and HUSBAND / WIFE for joint assessment	1,349.05

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## 3 Income

### NON-EMPLOYMENT INCOME OF PRECEDING YEARS NOT DECLARED

Bill	Type of Income	Year of Assessment	Amount (RM)
1	Type of Income	Year of Assessment	Amount (RM) .00

- Leave it blank

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## 4 Relief

Individual and dependent relatives

-- Please Select --

Medical treatment, special needs and carer expenses for parents **Parent Medical Relief**  
 Parent **Parent Care Relief**

9,000 .00

Expenses for parents

info

Medical treatment, special needs and carer expenses for parents

v

Medical treatment, special needs and carer expenses for parents

Restricted to 5,000

1,830 .00

**TOTAL**

Restricted to 5,000

1,830 .00

---

Basic supporting equipment for disabled self, spouse, child or parent

Restricted to 6,000

.00

Disabled individual

Only 6,000

.00

Education fees (Self)

info

Restricted to 7,000

.00

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Medical expenses on serious diseases for self, spouse or child

.00

Medical expenses on fertility treatment for self or spouse

.00

Complete medical examination for self, spouse or child

Restricted to 500

500 .00

**TOTAL**

Restricted to 6,000

500 .00

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## 4 Relief

Lifestyle - Expenses for the use / benefit of self, spouse or child

info

Restricted to 2,500

2,500 .00

Lifestyle - Purchase of personal computer, smartphone or tablet for self, spouse or child use / benefit and not for business use

info

Restricted to 2,500

.00

Purchase of breastfeeding equipment for own use for a child aged 2 years and below

info

Restricted to 1,000

.00

Child care fees to a registered child care centre / kindergarten for a child aged 6 years and below

info

Restricted to 3,000

.00

Net deposit in *Skim Simpanan Pendidikan Nasional*

info

Restricted to 8,000

.00

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Child

info

	No.		100% eligibility		No.		50% eligibility	
Child - Under the age of 18 years	1	x 2,000	=	2,000	1	x 1,000	=	2,000 .00
Child - 18 years & above and studying		x 2,000	=			x 1,000	=	.00
		x 8,000	=			x 4,000	=	.00
Child - Disabled child		x 6,000	=			x 3,000	=	.00
		x 14,000	=			x 7,000	=	.00

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## 4 Relief

Life insurance and EPF

**Only Life Life + KWSP**

(i) Life insurance premium

(ii) Contribution to EPF / approved scheme

TOTAL

Private retirement scheme and deferred annuity

Education and medical insurance

Contribution to the Social Security Organization (SOCSO)

Payment for accommodation at premises registered with the Commissioner of Tourism and entrance fee to a tourist attraction

REBATE / TAX DEDUCTIONS / TAX RELIEF

Departure levy for umrah travel / religious travel for other religions

Number of trips

Zakat and fitrah

Section 110 tax deduction (others)

Section 132 and 133 tax relief

## Summary

Total income	71,099	
<b>LESS</b> Total relief	28,926	
<b>CHARGEABLE INCOME</b>		<b>42,173</b>
<b>INCOME TAX COMPUTATION</b>		
Chargeable income subject to Part I of Schedule 1		
Tax on the first	35,000	600.00
Tax on the balance	7,173	At rate 8 % 573.84
<b>TOTAL INCOME TAX</b>		<b>1,173.84</b>
Tax rebate for individual	0	
Tax rebate for husband/wife	0	
Zakat and fitrah	0.00	
Departure levy for umrah travel / religious travel for other religions	0	
<b>LESS</b> (Restricted to total income tax)		<b>0.00</b>
<b>TOTAL TAX CHARGED</b>		<b>1,173.84</b>
<b>LESS</b> Total tax deduction (Section 110) and relief (Section 132 and 133)		<b>0.00</b>
<b>YEAR OF ASSESSMENT 2020 TAX PAYABLE</b>		<b>1,173.84</b>
Payment made for 2020 income – SELF and HUSBAND / WIFE for joint assessment		1,349.05
<b>YEAR OF ASSESSMENT 2020 TAX PAID IN EXCESS</b>		<b>175.21</b>



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