



2022 财政预算案





个人税务减免 亮点



根据财政部长东姑扎夫鲁于10月29日，下午4时许，在国会所提呈的诠释

Purchase of Personal Computer, Smartphone and Tablet



Existing	Proposed Effective Date : YA 2022
<ul style="list-style-type: none"> • Additional tax relief of RM2,500 was included in the PENJANA stimulus package for the purchase of a computer, smartphone, or tablet for personal use or the use of the taxpayer's spouse or Child. • This relief will be available for YA 2020 if the expenditure was spent between June 1 and December 31, 2020. • This relief was extended to YA 2021 under PERMAI. 	<ul style="list-style-type: none"> • Extended for another 1 year <div style="text-align: center; margin-top: 20px;">  </div>

10/30/21

Budget 2022 - Personal Tax Reliefs

4


购买个人电脑、智能电话和平板电脑

现有

建议
生效 : YA 2022

- PENJANA 振兴计划中纳税人购买电脑、智能手机或平板电脑供个人使用或供配偶或子女使用，将享有额外 2500令吉的税务减免:-
- 这一减免只适用于2020年，同时必须是在2020年6月1日至12月31日这段时间购买。
- 根据 PERMAI 援助计划，这一减免被延长至 2021年。

- 再延长多 1 年



10/30/21

Budget 2022 - Personal Tax Reliefs

5


Contribution to the Social Security Organisation (SOCSO)

Existing

Proposed
Effective Date : YA 2022

- A maximum relief of RM250 for contribution made to social security protection scheme which administered by SOCSO is given.

- The relief to be expanded to cover payments made under the Employment Insurance System Act 2017
- The total amount of relief to be increased to RM350.



10/30/21

Budget 2022 - Personal Tax Reliefs

6

对社会保障机构 (SOCSO) 的缴纳

现有

- 对于由社会保障机构 (SOCSO) 管理的社会安全计划, 可获得高达 250 令吉的减免。

建议

生效: YA 2022

- 税务减免范围将扩大至根据 2017年就业保险制度法令下所缴纳的保费
- 税务减免的总金额, 增加到 350令吉。

失业险 工保 生育险 养老险 医疗险

10/30/21
Budget 2022 - Personal Tax Reliefs
7

Medical Expenses for Self, Spouse or Child

Existing

- Tax relief for medical expenditures for the taxpayer, spouse, and child for serious diseases, as well as fertility treatment for the taxpayer and spouse, is capped at RM8,000 starting in YA 2021.
- The relief for complete medical examination which is included in the relief for medical expenses is limited to RM1,000.

Proposed

Effective Date : YA 2022

- Medical check-up to include mental health check-up or consultation service from:
 - a psychiatrist registered by the Malaysian Medical Council under the Mental Health Act 2001 (Act 615); or
 - a clinical psychologist certified by the Malaysian Allied Health Professions Council under the Allied Health Professions Act 2016 (Act 774); or
 - a counsellor registered by the Board of Counsellors Malaysia under the Counsellors Act 1998. (Act 580).

10/30/21
Budget 2022 - Personal Tax Reliefs
8

纳税人本身、配偶或子女的医疗费用

现有	建议 生效: YA 2022
<ul style="list-style-type: none"> 从 2021 课税年开始, 纳税人、其配偶和子女的严重疾病的医疗开支, 以及纳税人和配偶的生育治疗的税务减免为 8,000 令吉。 这项减免也包括了全面体检, 减免额度限定为 1,000 令吉。 	<ul style="list-style-type: none"> 体检的范围扩大至以下人生所提供的精神健康检查或咨询服务: <ol style="list-style-type: none"> 马来西亚医学理事会根据 2001 年精神健康法令 (第615号法令) 注册的精神病医生; 或 马来西亚专职医疗理事会根据 2016 年专职医疗法令 (法案774) 认证的临床心理学家; 或 马来西亚咨询师委员会根据 1998年咨询师法令注册的咨询师。(第580号法案)。


10/30/21
Budget 2022 - Personal Tax Reliefs
9

Premium for Deferred Annuity


Existing	Proposed Effective Date : YA 2022 - 2025
<ul style="list-style-type: none"> From YA 2012 to YA 2021, a separate tax relief of RM3,000 are given for contributions made to a private retirement scheme (PRS) Budget 2021: the period for the tax relief for PRS contribution has been extended from Y/A 2022 to 2025. 	<ul style="list-style-type: none"> In line with the extension of tax relief for PRS, the duration of relief for premiums for deferred annuities be similarly extended for another 4 years.

10/30/21
Budget 2022 - Personal Tax Reliefs
10

递延年金的保险费




现有	建议 生效: YA 2022 - 2025
<ul style="list-style-type: none"> 从 2012 至 2021 课税年，对私人退休计划 (PRS) 的供款，给予 3,000 令吉的税务减免。 2021 年预算案：私人退休计划供款享有税务减免的期限，已从 2022 延长至 2025 课税年。 	<ul style="list-style-type: none"> 为了与延长私人退休计划 (PRS) 的税务减免一致，递延年金保险的税务减免期限也同样延长4年。




10/30/21
Budget 2022 - Personal Tax Reliefs
11

Contributions to Employees Provident Fund (EPF)



Existing	Proposed Effective Date : YA 2022
<ul style="list-style-type: none"> Pursuant to s 49(1) of the <i>Income Tax Act 1967</i>: <ul style="list-style-type: none"> resident individuals in the basis year for a year of assessment as an employee or self-employed person with the meaning of the <i>Employees Provident Fund Act 1991</i>, made a contribution to an approved scheme or the Employees Provident Fund are entitled to a relief of up to RM4,000. 	<ul style="list-style-type: none"> Tax relief to be extended to volunteer contributors, including pensionable civil servants.



10/30/21
Budget 2022 - Personal Tax Reliefs
12

雇员公积金 (EPF) 的缴纳




现有	建议 生效 : YA 2022
<ul style="list-style-type: none"> 根据1967年所得税法令第49(1)条的规定: 个人税务居民在某一课税年度 [Year of Assessment] 的基准年内 [Basis Period] 作为 1991 年雇员公积金法令所指的雇员或自雇人士 向批准的计划或雇员公积金做出了贡献 享有高达 4,000 令吉的税务减免 	<ul style="list-style-type: none"> 税务减免将扩大到自愿缴费者, 这也包括可领取退休金的公务员。




10/30/21
Budget 2022 - Personal Tax Reliefs
13

Domestic Travel Expenses



Existing	Proposed Effective Date : YA 2022
<ul style="list-style-type: none"> The Economic Stimulus Package 2020 and National Economic Recovery Plan both stated a RM1,000 income tax relief for domestic tourism spending:- Provided that payment is made on or after 1 March 2020 but not later than 31 December 2021. For this purpose, a new section 46(1)(s) was enacted. 	<ul style="list-style-type: none"> The relief period to be extended by 1 year for payments made between January 1, 2022, and December 31, 2022.




10/30/21
Budget 2022 - Personal Tax Reliefs
14

国内旅行费用

现有


建议

生效 : YA 2022



- 2020 年经济刺激计划和国家经济复苏计划均表示为国内旅游支出提供 1,000 令吉的所得税减免，条件是：
 - 国内旅行费用需要在 2020 年 3 月 1 日或之后，但不迟于 2021 年 12 月 31 日支付
- 也为此，政府颁布了新的第46(1)(s)条。

- 税务减免的期限将延长1年至2022年12月31日。




10/30/21
Budget 2022 - Personal Tax Reliefs
15

Fees expended on Self for Course of study for Upskilling or Self-Enhancement

Existing

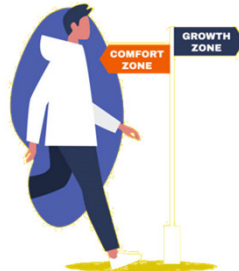
Proposed

Effective Date : YA 2022 - 2023



- The RM7,000 tax relief for study fees including:-
 - expenses for attending up-skilling courses in any sector of skills that
 - recognised by the Ministry of Human Resources' Department of Skills Development,
 - with a ceiling of RM1,000 each year of assessment.
- This is in effect for the YA 2021 and YA 2022 only.

- Relief amount of RM1,000 to be increased to RM2,000
- Period of relief to be extended to YA 2023



10/30/21
Budget 2022 - Personal Tax Reliefs
16

花费在自己身上为提高技能或自我增值的学习课程的费用




现有	建议 生效 : YA 2022 - 2023
<ul style="list-style-type: none"> 7,000令吉的学习费用税务减税, 包含:- <ul style="list-style-type: none"> 参加由人力资源部 [Ministry of Human Resources] 技能发展局 [Department of Skills Development] 认可的任何领域的技能提高 [up-skilling] 课程的费用。 每个课税年可享有高达 1,000 令吉的减免。 这只适用于 2021 和 2022 课税年。 	<ul style="list-style-type: none"> 1,000 令吉的税务减税额将增加到 2,000 令吉 税务减税期延长至 2023 课税年




10/30/21
Budget 2022 - Personal Tax Reliefs
17

Fees paid to Child Care Centres




Existing	Proposed Effective Date : YA 2022 - 2023
<ul style="list-style-type: none"> Individuals who enroll their children (aged up to six years) in child care centres or kindergartens registered with the Department of Social Welfare or the Ministry of Education are eligible for a tax relief of up to RM2,000. The income tax relief for childcare services to be enhanced from RM2,000 to RM3,000 for YA 2020 and YA 2021. This is one of the tax-related measures announced under the National Economic Recovery Plan. 	<ul style="list-style-type: none"> The period for the relief of RM3,000 to be extended for another 2 years.



10/30/21
Budget 2022 - Personal Tax Reliefs
18


支付给托儿所的费用






现有	建议 生效 : YA 2022 - 2023
<ul style="list-style-type: none"> 为6岁以下子女在社会福利部或教育部注册的托儿所或幼儿园就读所支付的费用，纳税人有资格获得高达 2,000 令吉的税务减免。 在 2020 和 2021 课税年，支付给托儿所的费用，税务减免将从 2,000 令吉提高到 3,000 令吉。 这是在国家经济复苏计划下宣布的与税收相关措施之一。 	<ul style="list-style-type: none"> 3,000 令吉的税务减免，将再延长多 2 年。

10/30/21
Budget 2022 - Personal Tax Reliefs
19

Expenses related to cost of installation, rental, purchasing including hire-purchase equipment or subscription fee for Electric Vehicle (EV) Charging Facilities




Existing	Proposed Effective Date : YA 2022 - 2023
<ul style="list-style-type: none"> Electric vehicle (EV), consist of passenger vehicles (including SUV and MPV), commercial vehicles and motorcycles are subject to import duty, excise duty and sales tax. No tax relief is granted. 	<ul style="list-style-type: none"> Expenses for installation, rental, or purchasing, including hire-purchase equipment or subscription fees for EV charging facilities, are eligible for a tax relief of up to RM2,500.

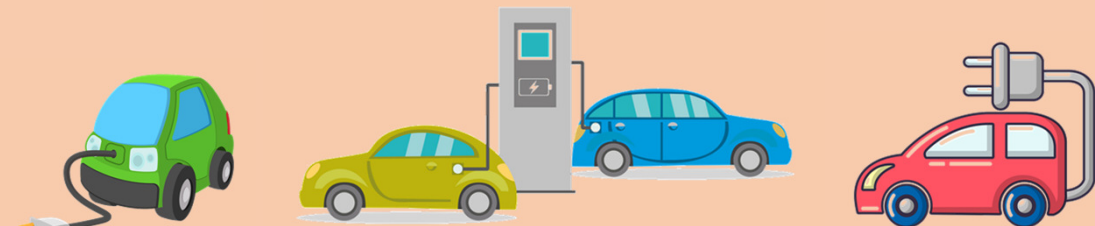




10/30/21
Budget 2022 - Personal Tax Reliefs
20

与电动汽车充电设备的安装、租金、设备的购买（包括租购）或订购费有关的费用



现有	建议 生效：YA 2022 - 2023
<ul style="list-style-type: none"> 电动汽车 (EV)，即：乘用车 (包括 SUV 和 MPV)、商用车和摩托车，都须缴纳进口税、国产税和销售税。 并不享有税务减免。 	<ul style="list-style-type: none"> 与电动汽车充电设备的安装、租金、设备的购买（包括租购）或订购费有关的费用，可享高达 2,500 令吉的税务减税。



10/30/21
Budget 2022 - Personal Tax Reliefs
21

免责声明 / Disclaimer



- 当你以我们的视频及刊物上的内容作为参考时，你需要：
 - 查询相关资料是否依然合时、准确和完整；和
 - 寻求本身独立的专业意见，因为各别案例所涉及的范围和层面皆不同。
- When you apply the content in our videos and publications as a reference, you need to:
 - check the information contained therein whether it's up-to-date, accurate and complete, and
 - seek your own independent professional advice, this is because the scope and extent involved in each individual case is different.

10/30/21
Budget 2022 - Personal Tax Reliefs
22

Your Trusted Accountants

FEEL THE CCS & CO DIFFERENCE

CCS & Co provides clients with the specialized accounting support and services they need, allowing them to focus on their businesses and personal lives. We have been in the industry since 2004, and our team of professionals work diligently, in accordance with the highest professional standards.



10/30/21

Address:	38-1 Jalan Radin Anum, Bandar Baru Seri Petaling, 57000 Kuala Lumpur
Contact No	03 – 9058 8313
Email Address	info@ccs-co.com



23

Budget 2022 - Personal Tax Reliefs

For further consultation, please contact:

Chin Chee Seng
Partner
+6012 365 4331
cschin@ccs-co.com

Wong Woei Teng
Audit Partner
+6017 237 8233
woeiteng@ccs-co.com

Jared Low
Assurance Director
+6018 763 4813
jared@ccs-co.com

CCS & Co

© 2021 CCS. All rights reserved. Not for further distribution without the permission of CCS & Co. "CCS" refers to the network of member firms of CCS & Co. The information contained in the slides represents the views of CCS and does not constitute the provision of professional advice of any kind. The information contained in the slides is based on our interpretation of existing legislation as at the published date. While CCS makes reasonable efforts to provide information which we believe to be reliable, we make no representations or warranties that the information provided is complete, accurate, up to date or non-misleading. The information provided herein should not be used as a substitute for consultation with professional advisers. Before making any decision or taking any action, you should consult a professional adviser who has been provided with all the pertinent facts relevant to your particular situation. No responsibility for loss occasioned to any person action or refraining from action as a result from using the information in the slides can be accepted by CCS.