分享者简介
About Mr. Chin

Chin Chee Seng
Founder of CCS & Co
C.A.(M), ASEAN CPA, FCCA (UK), FCTIM

Author of
CCS / GST十面埋伏

- Member of:
  - Malaysian Institute of Accountants [MIA]
  - Association of Chartered Certified Accountants [ACCA]
  - Chartered Tax Institute Of Malaysia [CTIM]
  - ASEAN Chartered Professional Accountants [ASEAN CPA]

FRIDAY, NOVEMBER 5, 2021 BUDGET 2022 - PERSONAL TAX RELIEFS + THE EMPLOYMENT (AMENDMENT) BILL 2021 2

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C.A.(M), ASEAN CPA,
FCCA (UK), FCTIM

Author of
CCS / GST十面埋伏

- > 25 years in public practice
  - Auditing, Tax Compliance and Planning, Human Resources, Labour Law, Transfer Pricing, Corporate Advisory, Financial Planning

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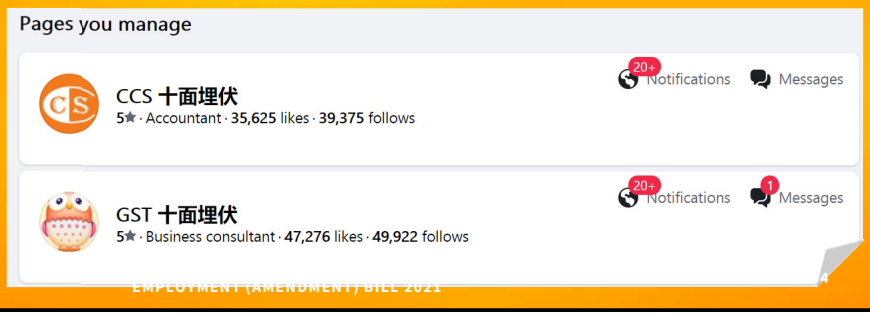
- Founder of CCS & Co
- GST & CCS 十面埋伏 FB Page Moderator
- [with > 4,000 Articles]



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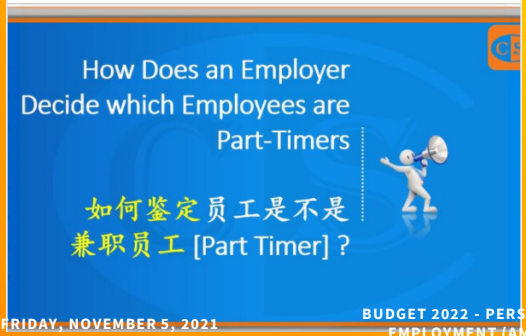
GST 十面埋伏
Published by Chee Seng · 2 April at 10:01 ·

CCS Insights – 6: 如何鉴定员工是不是 兼职员工

How Does an Employer Decide which Employees are Part-Timers] ?

1. 一个员工，到底算不算是 Part Time 员工，不是嘴巴说了算，又或者随便准备一份 Offer Letter 说 - You are Part Time Employee 就可以的... See more



CCS 十面埋伏
Published by Chee Seng · 2 April at 17:02 ·

Issue No. 18/2021： 2021年员工房屋、住宿和设施基本标准（需要提供住宿的员工）条例

1. 1990年工人宿舍及设施最低标准法令，当时主要是针对为园丘工作的员工及他们的家人提供住宿的最低标准要求。

2. 2020年8月28日，政府颁布了2020年员工住房、住宿和便利设施最低标准条例 [Employees' Minimum Standards of Housing, Accommodation & Amenities Regulations 2020]... See more

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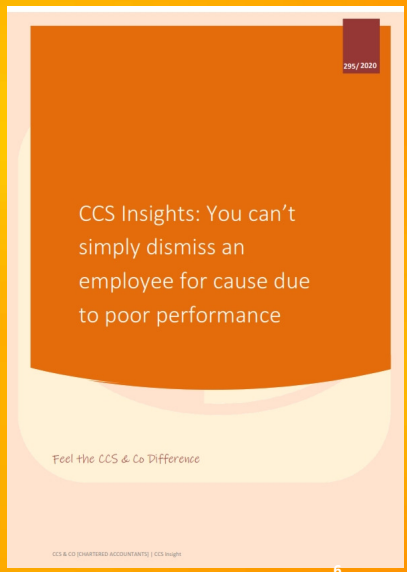

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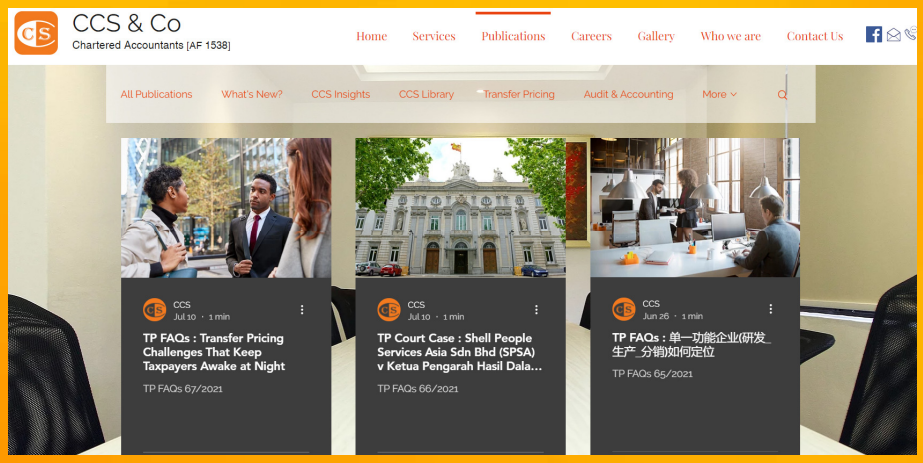
About Mr. Chin

Articles (Website)



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About Mr. Chin

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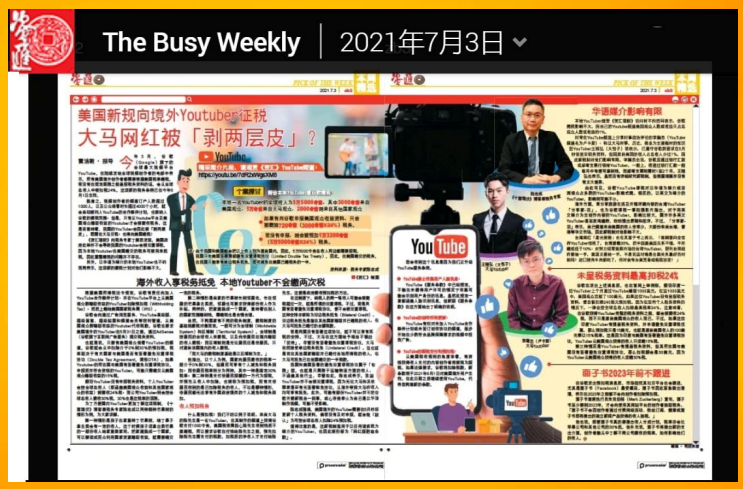
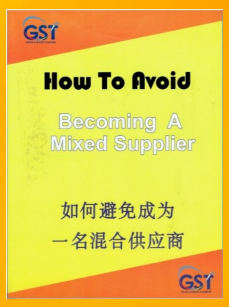


分享者简介
About Mr. Chin

Some of the Books written by Mr. Chin



CCS Services:

- 审计与鉴证 Audit & Assurance
- 税务呈报与咨询 Tax Compliance and Advisory
- 公司业务咨询与规划 Business Advisory
- 人力资源咨询与规划 HR Consultancy
- 讲座与内部培训 Seminar & In House Training
- 转让定价 Transfer Pricing
- 会计与簿记 Accounting and Bookkeeping

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  - 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。
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2022 财政预算案个人税务减免
CS
Budget 2022 Highlights - Personal Tax Reliefs
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
Based on the Budget 2022 Speech by Finance Minister Datuk Seri Tengku Zafrul on 29 October 2021
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Friday, November 5, 2021

Purchase of a Personal Computer, Smartphone or Tablet

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购买个人电脑、智能手机及平板电脑

Lifestyle Relief
优质生活减免

Conditions applying	Amount of relief	Law
Lifestyle [for the use by own self, spouse or child]	2,500 (Max)	s 46(1)(p)

适用条件	减免数额	条规
优质生活 [供个人、配偶或孩子使用]	2,500 (最多)	s 46(1)(p)

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Lifestyle Relief
优质生活减免

1 购买运动器材 + 健身会员费

1 Purchase of sports equipment and gymnasium membership fee

2 宽频互联网月费

2 Payment of monthly bill for internet subscription

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Lifestyle Relief
优质生活减免

3 购买书、周刊、杂志、报章或其他类似刊物

3 Purchase of books, journals, magazines, printed newspapers and other similar publications

4 购买电脑、手提电脑、智能手机、平板电脑

4 Purchase of personal computer, smartphone or tablet

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Purchase of a personal computer, smartphone or tablet
购买个人电脑、智能手机及平板电脑

Conditions applying	Amount of relief	Law
For the purchase made on or after 1 June 2020 but not later than 31 December 2020 [for the use by own self, spouse or child]	2,500 (Max)	s 46(1)(t)

适用条件	减免数额	条规
供个人、配偶或孩子使用 于2020年6月1日至2020年12月31日这段时间购买	2,500 (最多)	s 46(1)(t)

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Budget 2022 - Personal Tax Reliefs + The Employment (Amendment) Bill 2021

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Purchase of Personal Computer, Smartphone and Tablet

Existing	Proposed Effective Date : YA 2022
• 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.	• Extended for another 1 year

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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日这段期间购买。 • 在“经济与人民援助安心配套”[PERMAI] 下，这一减免被延长至 2021年。	• 再延长多 1 年

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Contribution to SOCSO

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缴付社会保险

Contribution to SOCSO
缴付社会保险

Conditions applying	Amount of relief	Law
Contribution to the Social Security Organization (SOCSO)	250 (Max)	s 46(1)(n)
适用条件	**减免数额**	**条规**
缴付社会保险	250 (最多)	s 46(1)(n)

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Contribution to the Social Security Organisation (SOCSO)

PERKESO

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.

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对社会保障机构（SOCSO）的缴纳

PERKESO

现有	建议 生效 : YA 2022
• 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。	• 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。

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Friday, November 5, 2021

Medical Expenses for Self, Spouse or Child

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纳税人本身、配偶或子女的医疗费用

Medical Expenses for Self, Spouse or Child
纳税人本身、配偶或子女的医疗费用

Conditions applying	Amount of relief	Law
Medical expenses for an individual taxpayer, spouse or child suffering from a serious disease	8,000 (Max)	s 46(1)(g)
Cost of undergoing fertility treatment for married individuals		
适用条件	**减免数额**	**条规**
本身、配偶或孩子严重疾病的医疗费用	8,000 (最多)	s 46(1)(g)
已婚人士接受生育治疗的费用		

Budget 2022 - Personal Tax Reliefs + The Employment (Amendment) Bill 2021

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Including Vaccinations - RM1,000
包括疫苗 - RM1,000

1) Pneumococcal 肺炎球菌 ;
2) human papillomavirus (HPV) 人类乳头瘤病毒;
3) Influenza 流感;
4) Rotavirus 轮状病毒;
5) Varicella 水痘;
6) Meningococcal 脑膜炎球菌;
7) TDAP combination (tetanus – diphtheria acellular - pertussis) 破伤风-白喉-百日咳;
8) Coronavirus 2019 新冠肺炎

Budget 2022 - Personal Tax Reliefs + The Employment (Amendment) Bill 2021

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Complete Medical Examination Expenses
全面身体检查费用

Conditions applying	Amount of relief	Law
Complete medical examination expenses for an individual taxpayer, spouse or child	1,000 (Max)	s 46(1)(h)

适用条件	减免数额	条规
本身、配偶或孩子的全面体检费用	1,000 (最多)	s 46(1)(h)

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Budget 2022 - Personal Tax Reliefs + The Employment (Amendment) Bill 2021

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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).

Friday, November 5, 2021 2 - Personal Tax Reliefs + The Employment (Amendment) Bill 2021 32

纳税人本身、配偶或子女的医疗费用

现有	建议 生效 : YA 2022
• 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。	• 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: a) 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 b) 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 c) 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)。

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Friday, November 5, 2021

Contribution to Private Retirement Scheme (PRS) & Deferred Annuity

Budget 2022 - Personal Tax Reliefs + The Employment (Amendment) Bill 2021 34

私人退休计划或递延年金的缴付

Contribution to PRS & Deferred Annuity
私人退休计划或递延年金的缴付

Conditions applying	Amount of relief	Law
Contribution to a Private Retirement Scheme approved by the Securities Commission or Deferred Annuity	3,000 (Max)	S 49(1D)
适用条件	**减免数额**	**条规**
经证券委员会批准的私人退休金计划或递延年金的缴付	3,000 (最多)	s 49(1D)

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Budget 2022 - Personal Tax Reliefs + The Employment (Amendment) Bill 2021

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Premium for Deferred Annuity

Existing	Proposed Effective Date : YA 2022 - 2025

• 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.
	• 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.

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递延年金的保费

现有	建议 生效: YA 2022 - 2025

• 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，
  • 从 2022 延长至 2025课税年。
	• 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。

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Contribution to EPF or Approved Scheme

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公积金或受批准的计划

Tax Reliefs for Life Insurance & EPF
人寿保险及公积金的税务减免

Non Pensionable Public Servant 非领取养老金的公务员	Pensionable Public Servant 领取养老金的公务员
• Life Insurance	• Life Insurance
• EPF	

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Non Pensionable Public Servant - Contribution to EPF
非领取养老金的公务员 - 公积金或受批准的计划

Conditions applying	Amount of relief	Law
Contribution to an approved scheme (other than private retirement scheme) or contribution under any written law	4,000 (Max)	s 49(1) (b) & (c)
适用条件	**减免数额**	**条规**
对批准的计划（私人退休计划除外）或根据任何成文法下的缴款	4,000 (最多)	s 49(1) (b) & (c)

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Non Pensionable Public Servant - Life Insurance Premiums
非领取养老金的公务员 - 人寿保险费减免

Conditions applying	Amount of relief	Law
Payment of premium on life insurance policy Contracted on the life of the individual husband or wife / wives	3,000 (Max)	s 49(1)(a)
适用条件	减免数额	条规
支付投保自己或配偶的人寿保险保费	3,000 (最多)	s 49(1)(a)

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Life Insurance & EPF
人寿保险及公积金

Non Pensionable Public Servant
非领取养老金的公务员

Type of contributions 缴付类型	Total relief 减免
Payment of life insurance premium or takaful contributions 支付人寿保险费或回教保险费	RM 3,000
Contributions to approved schemes (excluding private retirement schemes) or contributions under any written law 对批准的计划（不包括私人退休计划）或根据任何成文法下的缴款	RM 4,000
Total 总共	RM 7,000

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Pensionable Public Servant - Life Insurance Premiums
领取养老金的公务员 - 人寿保险费减免

Conditions applying	Amount of relief	Law
Pensionable Public Servant - premium on life insurance policy	7,000 (Max)	s 49(1A)(c)
适用条件	**减免数额**	**条规**
有权领取养老金的公务员的人寿保险保费	7,000 (最多)	s 49(1A)(c

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Contributions to Employees Provident Fund (EPF)

Existing

- Pursuant to s 49(1) of the *Income Tax Act 1967*:
  - resident individuals in the basis year for a year of assessment
  - as an employee or self-employed person with the meaning of the *Employees Provident Fund Act 1991*,
  - made a contribution to an approved scheme or the Employees Provident Fund
  - are entitled to a relief of up to RM4,000.

Proposed
Effective Date : YA 2022

- Tax relief to be extended to volunteer contributors, including pensionable civil servants.

KWSP EPF

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雇员公积金（EPF）的缴纳

现有	建议 生效 : YA 2022
• 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	• 税务减免将扩大到志愿缴费者，这也包括可领取退休金的公务员。

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Relief for Domestic Travel

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国内旅游税务减免

Relief for Domestic Travel
国内旅游税务减免

Conditions applying	Amount of relief	Law
Payment for accommodation	1,000 (Max)	s 46(1)(s)
Entrance fee to a tourist attraction		

适用条件	减免数额	条规
住宿费	1,000 (最多)	s 46(1)(s)
旅游景点门票		

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Relief for Domestic Travel
国内旅游税务减免

Tax Reliefs 税务减免

The scope of qualifying expenses was expanded in March 2021, as part of the PEMERKASA initiatives, to include tourism packages purchased through local agents registered with MOTAC (Ministry of Tourism, Arts and Culture Malaysia).

2021年3月，作为 PEMERKASA 倡议的一部分，符合资格的费用的范围扩大到包括向通过马来西亚旅游、艺术及文化部 [MOTAC] 注册的本地代理商购买的旅游配套。

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Relief for Domestic Travel
国内旅游税务减免

Tax Reliefs 税务减免

Including:

a) Local tour guide service fees;
b) Purchase of local handicraft products;
c) Food and drinks; and
d) Transportation, including hop-on hop-off

包括:

a) 本地导游服务费;
b) 购买本地的手工艺品;
c) 膳食; 及
d) 交通, 包括: 隨乘隨下

Domestic Travel Expenses

Existing	Proposed Effective Date : YA 2022
• 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.	• The relief period to be extended by 1 year for payments made between January 1, 2022, and December 31, 2022.

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。

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Course Fees for Study

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学习课程的费用

Course Fees for Study
学习课程的费用

Conditions applying	Amount of relief	Law
Courses of study undertaken in any institution or professional body in Malaysia recognized by the Malaysian Government or approved by the Minister of Finance	7,000 (Max)	s 46(1)(f)

适用条件	减免数额	条规
报读马来西亚政府认可或财政部长批准下的任何机构或专业团体的课程费用	7,000 (最多)	s 46(1)(f)

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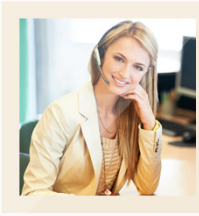
Course Fees for Study
学习课程的费用



Degree at Masters or Doctorate level:

- Any course of study undertaken for the purpose of acquiring any skill or qualification

Other than a degree at Masters or Doctorate level:

- Law and accountancy, Islamic finance, technical, vocational, industrial, scientific or technical skills or qualifications

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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

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为提高自我技能或增值的学习课程的费用

现有	建议 生效 : YA 2022 - 2023
• 7,000令吉的学习费用税务减税，包含:- • 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。	• 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

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什么是“技术发展局”？
What is a “Department of Skills Development”?

- Department of Skills Development (DSD), formerly known as the National Vocational Training Council (MLVK) is a Department under the Ministry of Human Resources which was established on 2 May 1989 through the restructuring of the National Training and Certification Craft Board (LLPPKK) established in 1971.

- The name MLVK was changed to JPK after the National Skills Development Act 2006 (Act 652) came into force on 1st September 2006.

JPK DSD

什么是“技术发展局”？
What is a “Department of Skills Development”?

- six (6) regional offices by zone, namely:
  - JPK Central Region,
  - JPK Southern Region,
  - JPK Northern Region,
  - JPK Eastern Region,
  - JPK Sabah & Labuan Region and
  - JPK Sarawak Region.

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Relief for fees paid to Child Care Centres and Kindergartens

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托儿所及幼儿园费用

Relief for fees paid to Child Care Centres or Kindergartens
托儿所或幼儿园费用

Conditions applying	Amount of relief	Law
Child Care Centre and Kindergarten Fees for children up to 6 years old	3,000 (Max)	s 46(1)(r)

适用条件	减免数额	条规
6岁或以下孩子的托儿所及幼儿园费用	3,000 (最多)	s 46(1)(r)

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Fees paid to Child Care Centres

Existing

- 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.

Proposed
Effective Date : YA 2022 - 2023

- The period for the relief of RM3,000 to be extended for another 2 years.

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支付给托儿所的费用

现有

- 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。

建议
生效 : YA 2022 - 2023

- 3,000令吉的税务减免，将再延长多2年。

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Electric Vehicle (EV)

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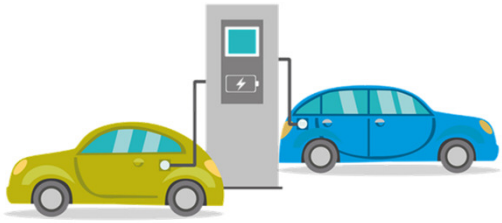
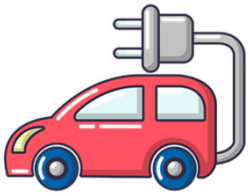
电动汽车

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
• 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.	• 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 RM 2,500.





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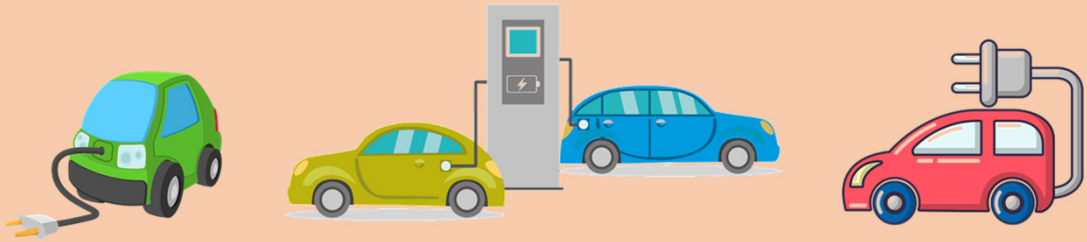
与电动汽车充电设备的安装、租金、设备的购买（包括租购）或订购费有关的费用

现有	建议 生效 : YA 2022 - 2023
• 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。	• 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。



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Self-funded Booster Vaccination

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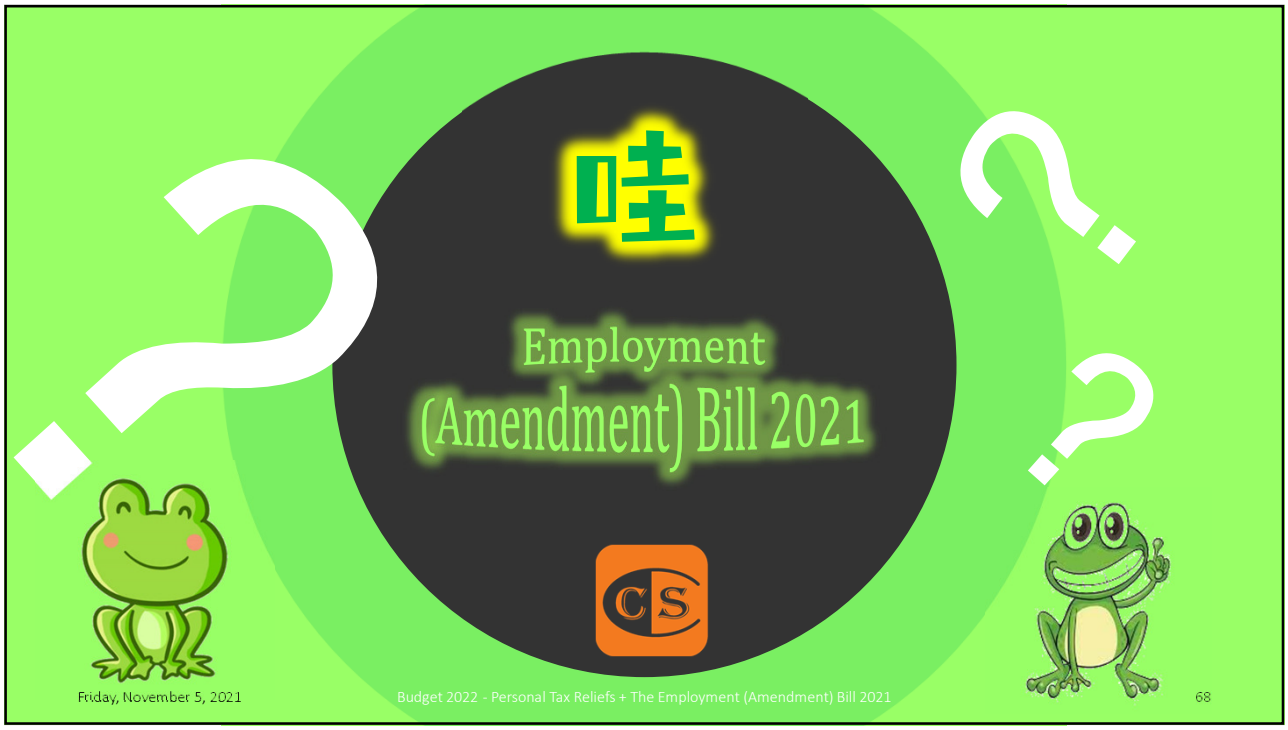
自费接种新冠病毒第三针[加强针]疫苗

2022
中文财案研讨座（两天）
Budget Conference
中小企复苏协助 | 新增融资 | 经济振兴计划
全马唯一
财案中文讲座
11 – 12/12/2021
9.30 am – 5.30pm
Early Bird : RM99
(First 200 only)
Dean Yong
Founder of DMS Group
Keith Leow
Partner of K.S.Leow
Chin Chee Seng
Founder of CCS & Co.
Yap Wan Ching
Founder of Wanconnect Group
Cynthia Tan
Founder of Wanconnect Group
Karen Koh
Ex LHDN Officer
CCL & Partners PLT
CHARTERED ACCOUNTANTS
Wanconnect
--Consulting Group--
Your business solution partner
CCS & Co.
CHARTERED ACCOUNTANTS
K.S.LEOW
dms
WE HANDLE YOUR ISSUE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Employment
(Amendment) Bill 2021
Friday, November 5, 2021
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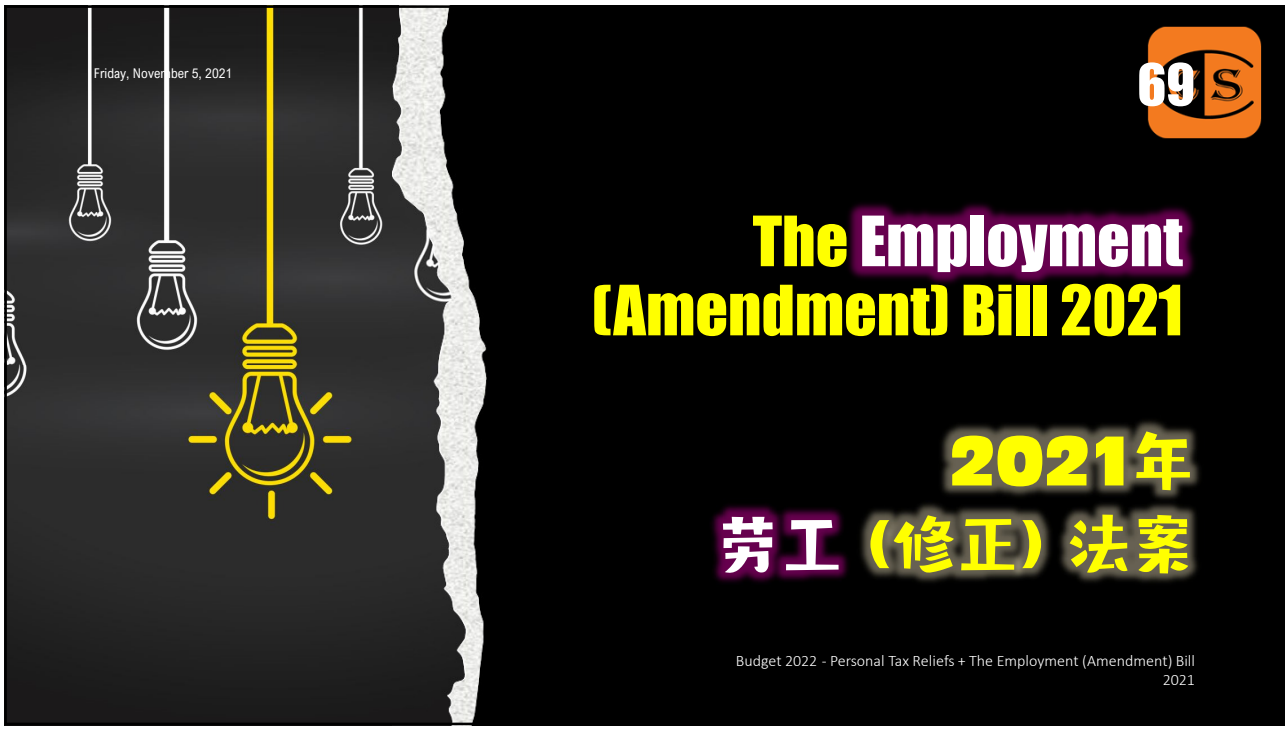
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The Employment (Amendment) Bill 2021
2021年
劳工（修正）法案
Budget 2022 - Personal Tax Reliefs + The Employment (Amendment) Bill 2021

1
2021年劳工(修正)法案
The Employment (Amendment) Bill 2021
• 建议:
– 将带薪产假 [Paid Maternity Leave] 从 60 天延长到 90 天
– 禁止解雇怀孕或因怀孕而患病的雇员，除非有关雇员涉及不当行为 [misconduct]、故意违反雇佣合约 [willful breach of the employment contract] 或企业关闭 [closure of business]。
您安心带孩子!
延长产假
Friday, November 5, 2021
Budget 2022 - Personal Tax Reliefs + The Employment (Amendment) Bill 2021

2

2021年劳工(修正)法案
The Employment (Amendment) Bill 2021

- 建议:
  - 服务满1年的已婚男性雇员
  - 在每次分娩时，享有受3天的带薪陪产假 [Paid Paternity Leave]
  - 最多5次（无论配偶人数多少）
  - 在预产期30天前或生产后尽早通知雇主

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3

2021年劳工(修正)法案
The Employment (Amendment) Bill 2021

- 建议:
  - 雇主 不能“威胁、欺骗或强迫” [threaten, deceive or force] 雇员 做任何工作，或
  - 雇主不能阻止雇员离开工作场所 [to prevent an employee from leaving their place of work],
  - 均属犯罪。一经定罪，雇主可被处以不超过10万令吉的罚款或不超过两年的监禁，或两者兼施。

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4

2021年劳工(修正)法案
The Employment (Amendment) Bill 2021

- 建议:

  - 雇员将能够向其雇主提交书面申请“灵活的工作”安排 [Flexible Working Arrangement]，以改变工作时间、工作天数或工作地点 [to vary the hours of work, days of work or place of work]。
  - 收到上述申请的雇主，需要在 60 天内作出批准或拒绝。如果是拒绝，必须给予拒绝的理由

5

2021年劳工(修正)法案
The Employment (Amendment) Bill 2021

- 建议:
  - 雇主在显眼处展示一份通知 [To exhibit a Notice]，以提高对性骚扰的醒觉[Sexual Harassment]。

[但是，这似乎是一个口惠而实不至的建议，因为对通知中应包含的内容几乎没有提及，同时法案也没有强制性要求雇主制定任何反性骚扰政策]。

6

2021年劳工(修正)法案
The Employment (Amendment) Bill 2021

- 建议:
  - 在根据 1955 年劳工法所进行的任何诉讼中，与附表一中任何类别有关的雇员，如果没有书面的雇佣合约 [in the absence of a written contract of service]，
  - 如果存在某些因素，将被推定为雇员 [Presumptions of Employment]。

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6

2021年劳工(修正)法案
The Employment (Amendment) Bill 2021

- 建议:
  - 如果存在以下因素，将被推定为雇员 [Presumptions of Employment]:
    - 他的工作或工作时间，受制于他人的控制和指导 [Control and Direction]。
    - 他被他人配备工具、材料或设备 [Tools, Materials or Equipment] 来执行工作。
    - 他的工作构成了另一个人的整体业务的一个部分 [Integral Part]。
    - 他的工作完全是为了另一个人的利益 [Benefit] 而进行；或
    - 他的工作定期 [Regular Intervals] 得到报酬，而且这种报酬构成了他收入的大部分 [majority of his income]。

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2021年劳工(修正)法案
The Employment (Amendment) Bill 2021

- 建议:
  - 在劳工法范围内的员工
  - 每周最长的工作时间 [Working Hours] 从 48 小时减少至 45小时

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8

2021年劳工(修正)法案
The Employment (Amendment) Bill 2021

- 建议:
  - 劳工部总监可以调查和裁决雇主和雇员之间针对就业歧视 [Discrimination in Employment] 的任何争端。
  - 当雇主不遵守劳工部总监根据该纠纷发出的任何命令时，构成罪行。

[对于什么是“就业歧视”以及受保护的程度，却没有明确说明。]

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9

2021年劳工(修正)法案
The Employment (Amendment) Bill 2021

- 建议:
  - 取消可向劳工部总监提出争议申诉的雇员工资上限
  - 目前为每月5千令吉。

10

2021年劳工(修正)法案
The Employment (Amendment) Bill 2021

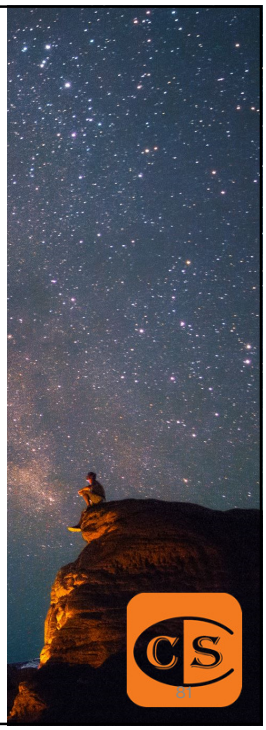
- 建议:
  - 在雇员没有完成整个月的服务时，应如何计算工资的公式如下:-
    - (月工资/特定工资期的天数) x 工资期中符合条件的天数)
    - (Monthly wages / Number of days in the particular wage period) x number of days eligible in the wage period)

走上坡的时候

要对别人好一点

因为你走下坡的时候

一样会碰到他们



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