

TECHNICAL

Direct Tax

[SPECIFIC TAX RELIEF OF RM2,000 FOR INDIVIDUAL RESIDENT TAXPAYERS FOR THE YEAR OF ASSESSMENT 2015 -- INCOME TAX \(EXEMPTION\) ORDER 2016 \[P.U.\(A\)40/2016\]](#)

The above [Order](#) was gazetted on 17 February 2016 in connection with the measure announced in the [2016 Budget Recalibration](#) on 28 January 2016 to grant a special tax relief of RM2,000 to individual taxpayers with total aggregate income not exceeding RM96,000 (i.e. average monthly income of around RM8,000 or below) for the year of assessment (YA) 2015.

This [Order](#) exempts an individual resident in Malaysia from the payment of income tax in the basis period for YA 2015 in respect of chargeable income (the amount of chargeable income exempted is RM2,000) provided that person's total aggregate income in the basis period for that YA does not exceed RM96,000.

In view of the above, the following Forms in the LHDNM website have been updated accordingly:

1. [Form B 2015](#) (item B20a) and [Explanatory Notes B 2015](#) (page 8);
2. [Form BT 2015](#) (item B20a) and [Explanatory Notes BT 2015](#) (page 9); and
3. [Form BE 2015](#) (item B10a) and [Explanatory Notes BE 2015](#) (page 7).

Members may read the Order in full at the official website of the [Attorney-General's Chambers](#).

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