



## CAREER COMEBACK TAX EXEMPTION FREQUENTLY ASKED QUESTIONS (FAQs)

### Applicant Eligibility

1. What criteria must I meet in order to be eligible for the Career Comeback Tax Exemption?
  - To qualify for this tax exemption, you must meet the following criteria:
    - Be a Malaysian citizen and is a resident of Malaysia;
    - **Should not exceed the age of 58 years** on the date of the application made to TalentCorp;
    - Have a **minimum 3 years of working experience** gained from full-time employment;
    - Have ceased employment and have not derived any employment income for a continuous period of **at least 24 months prior to or as at 27 October 2017**;
    - Signed a full-time employment contract in Malaysia with a qualifying employer for a period of at least 24 months;
    - Worked for at least 12 consecutive months with the same qualifying employer, and the period of employment must be between 27 October 2017 until 31 December 2024;
    - Receive a **minimum gross salary of RM5,000.00 per month** from the qualifying employer.
  
2. Am I eligible for tax exemption for a 4-year period between 2019 to 2023?
  - No, the tax exemption is up to 12 consecutive months only. You may choose the tax exemption period in the year you start your employment, or for the immediate following year.
  
3. I have recently secured a job but it is part-time / my salary is based on commission. As such, I do not have an employment letter that states 2 years of employment and a salary of RM5,000. Am I eligible?
  - No, you are not eligible for the Career Comeback Tax Exemption. All applicants are required to have a full-time employment contract for at least 24 months and to have worked a minimum of 12 consecutive months within that employment contract in order to be eligible.
  
4. I have ceased employment for more than 24 months. However, I did some freelance work / small online business during this period. Am I eligible?
  - Yes, you are eligible provided no employment income was derived for a continuous period of at least 24 months prior to or as at 27 October 2017.



## Application Process

5. What other documentation do I need to include with my application?
  - In addition to your Career Comeback Tax Exemption Application Form, you will need to include the following documentation:
    - (i) A copy of your Identity Card (NRIC)
    - (ii) A copy of your Employment Contract signed by the authorized HR personnel;
    - (iii) A [Statutory Declaration Form](#) duly completed and signed before the Commissioner for Oaths; and
    - (iv) Your EPF statement or SOSCO statement (for years 2015, 2016 & 2017);
    - (v) Updated Curriculum Vitae (CV) / Resume.
  
6. How do I submit my application for the Career Comeback Tax Exemption?
  - Download and fill out the [Application Form and Checklist](#) and [Statutory Declaration Form](#)
  - Submit the documents listed in (5) to TalentCorp via email at: [womentax@talentcorp.com.my](mailto:womentax@talentcorp.com.my)
  
7. How long does it take for TalentCorp to assess my application?
  - Approval letters are issued by TalentCorp within 60 working days of receiving a complete application.
  - Incomplete applications will not be accepted and will be returned to the applicant.
  
8. Once I receive the approval letter from TalentCorp, how do I apply for the exemption?
  - You may file your BE or B form as usual, and retain the approval letter and other necessary documentation for 7 years in the event of a tax audit.
  
9. Can I appeal if I don't meet certain criteria (e.g. ceased employment less than 24 months, gross salary less than RM5,000)?
  - To be eligible for the Career Comeback Tax Exemption, all applicants must fulfil the conditions set out in [Federal Government Gazette Income Tax \(Exemption\) \(No. 9\) Order 2019, August 2019](#) and the [Federal Government Gazette Income Tax \(Exemption\) \(No. 9\) Order \(Amendment\) 2020, January 2020](#).
  - Please note that there is no appeals process for unsuccessful applications.
  - If the rejection of an application was due to failing to meet the eligibility requirements, then the unsuccessful applicant may reapply once the requirement is met.



10. What happens if I miss the submission deadline of 31 December 2019?

- We are extending the Career Comeback Tax Exemption application deadline for eligible women to 11:59 p.m. on 31 December 2023.
- Those who are interested to apply may submit their applications beginning 1 January 2020 onwards.

## **Implementation Process**

1. I plan to apply for the tax exemption and meet all the criteria. How will my employer manage the PCB (Potongan Cukai Berkala)?
  - The monthly tax deduction, also known as PCB, will continue as normal for women who receive the Career Comeback Tax Exemption.
  - These PCB deductions will be refunded upon the submission of your completed Income Tax Return (ITR) for the relevant assessment year.

*Last Updated: 21 April 2020*

[END OF DOCUMENT]