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Latest Gazette Orders, Public Ruling, Guidelines and more
November 2021



Greetings from Deloitte Malaysia Tax Services

Quick links:

[Deloitte Malaysia](#)

[Inland Revenue Board of Malaysia](#)

Takeaways:

- [Income Tax \(Deduction for the Costs of Implementation of Flexible Work Arrangements\) Rules 2021 \[P.U.\(A\) 377/2021\]](#)
- [Income Tax \(Deduction for Training Costs under National Dual Training System \(NDTS\)\) Rules 2021 \[P.U.\(A\) 390/2021\]](#)
- [Income Tax \(Deduction for Expenses in relation to the Cost of Detection Test of Coronavirus Disease 2019 \(COVID-19\) for Employees\) Rules 2021 \[P.U.\(A\) 404/2021\]](#)
- [Stamp Duty \(Exemption\) \(No. 12\) Order 2021 \[P.U.\(A\) 385/2021\]](#)
- [Stamp Duty \(Exemption\) \(No. 13\) Order 2021 \[P.U.\(A\) 386/2021\]](#)
- [Stamp Duty \(Exemption\) \(No. 14\) Order 2021 \[P.U.\(A\) 387/2021\]](#)
- [Public Ruling No. 5/2021: Taxation of a resident individual Part I - gifts or contributions and allowable deductions](#)
- [IRBM Guideline on Application for Deduction under Section 34\(6\)\(h\) for Purpose of Computation of Income Tax](#)
- [MIDA Guidelines for Incentive for Manufacturers of Pharmaceutical Products including Vaccines under the 2021 Budget](#)

Upcoming events:

- [Global Employer Services Webinar | Budget 2022 webinar and the new workplace](#)
- [TaxMax - The 47th series](#)

Important deadlines:

Task	2021 Due Date	
	30 November	1 December
1. 2022 tax estimates for companies with December year-end		√
2. 6th month revision of tax estimates for companies with May year-end	√	
3. 9th month revision of tax estimates for companies with February year-end	√	
4. Statutory filing of 2021 tax returns for companies with April year-end	√	
5. Maintenance of transfer pricing documentation for companies with April year-end	√	
6. Deadline for 2021 CbCR notification for companies with November year-end	√	

1. Income Tax (Deduction for the Costs of Implementation of Flexible Work Arrangements) Rules 2021 [P.U.(A) 377/2021]

[P.U.\(A\) 377/2021](#) (the Rules) was gazetted on 4 October 2021 to legislate the proposed deduction for costs of implementation of flexible work arrangements (FWA) announced in Appendix 16 of the [Tax Measures under PENJANA](#) on 5 June 2020.

Deduction allowed

For the purpose of ascertaining the adjusted income of a qualifying person (QP) from his business in the basis period for a year of assessment (YA), a deduction shall be allowed for expenses incurred by that QP in the basis period for that YA for the implementation of flexible work arrangements (FWA) in relation to consultation fee, cost of capacity development, cost of software, and software subscription.

Note:

- 1) For the purpose of the deduction allowed under these Rules:
 - the implementation of FWA or enhancement of existing FWA by the QP shall be certified by Talent Corporation Malaysia Berhad (TCMB);
 - the application by the QP for implementation of FWA or enhancement of existing FWA is received by TCMB on or after 1 July 2020 but not later than 31 December 2022;
 - the expenses allowed for the deduction shall be verified by TCMB and the total amount of the expenditure shall not exceed RM500,000 for each YA;
 - the total amount of deduction allowed shall be equivalent to twice the amount of expenses allowed under these Rules;
 - the deduction allowed shall be for a period of 3 consecutive YAs commencing from the YA in the basis period in which the certification of the implementation of FWA is given by TCMB;
 - where the total amount of any expenses which would have been allowed as deduction under these Rules exceeds the amount which, in the opinion of the Director General, would reasonably be expected to be incurred in the ordinary course of business, the Director General may, to the extent of that excess, disallow that amount as a deduction under these Rules; and
 - where the QP has claimed a deduction allowed in relation to the above expenses incurred under these Rules, no claim shall be made for the deduction in relation to the same expenses incurred under Section 33, any of the rules made under Section 154 or Schedule 3 of the Income Tax Act 1967 (ITA).
- 2) The terms “Qualifying Person”, “Flexible Work Arrangements” and “Talent Corporation Malaysia Berhad” are defined in Rule 2 of these Rules.
- 3) The costs of the capacity development for implementation of FWA are elaborated in Rule 3(3) of these Rules.

Effective date

Deemed to have effect from YA 2020.

[Back to top](#)

2. Income Tax (Deduction for Training Costs under National Dual Training System (NDTS)) Rules 2021 [P.U.(A) 390/2021]

[P.U.\(A\) 390/2021](#) (the Rules) was gazetted on 11 October 2021 and is deemed to have come into operation from YA 2019.

Application

The Rules shall apply to a qualifying program which is implemented and approved by the Ministry of Human Resource during the period between 1 January 2019 and 31 December 2021.

Deduction

For the purpose of ascertaining the adjusted income of a qualifying company from its business in a basis period for a YA, a deduction shall be allowed for an amount of expenses incurred and paid by that qualifying company during that basis period in participating in the qualifying program.

The total amount of deduction allowed shall be equivalent to double the amount of expenses allowed which are –

- (a) monthly training allowance of not less than RM300 paid to the apprentice;
- (b) expenses incurred for the provision of the qualifying program to the apprentice;
- (c) expenses incurred for food, travelling, and accommodation allowances of the apprentice while undergoing the qualifying program; and
- (d) expenses incurred for the insurance provided to the apprentice.

The total amount of deduction allowable in respect of expenses incurred for the provision of the qualifying program and allowances for food, travelling, and accommodation [i.e. under items (b) and (c) above] is capped at RM5,000 for each apprentice for a YA.

Interpretation

For the purposes of the Rules:

- “Apprentice” refers to a Malaysian citizen and resident in Malaysia that has registered with the Department of Skills Development to undergo the qualifying program, who is an employee of the qualifying company or a school leaver.
- “Qualifying program” refers to a program which -
 - (a) complies with the National Occupational Skills Standard (NOSS);
 - (b) is accredited by Department of Skills Development;
 - (c) is certified as National Dual Training System (NDTS)-Industry4WRD Programme; and
 - (d) implements two modules of the training which are:
 - (i) practical training at the company which covers 70% until 80% of the training (performance); and
 - (ii) theoretical training at the training centre which covers 20% until 30% of the training (knowledge).
- “Qualifying company” refers to a company –
 - (a) incorporated in Malaysia under the Companies Act 2016 [Act 777];
 - (b) accredited as Accreditation Center by the Department of Skills Development to implement the NDTS Program;
 - (c) implementing the NDTS Program based on NOSS; and
 - (d) participating in the NDTS Program.

Non-application

The rules shall not apply if the qualifying company in relation to the expenses allowable for deduction, has made a claim –

- (a) for any fund or Government grant related to the training; or
- (b) for any exemption or deduction under any other provision of the ITA.

Please refer to the [Rules](#) for the full details.

[Back to top](#)

3. Income Tax (Deduction for Expenses in relation to the Cost of Detection Test of Coronavirus Disease 2019 (COVID-19) for Employees) Rules 2021 [P.U.(A) 404/2021]

[P.U.\(A\) 404/2021](#) was gazetted on 20 October 2021 to legislate the proposed deduction for expenses in relation to the cost of detection test of COVID-19 for employees announced under Paragraph 6(d) of the [Media Statement](#) dated 21 January 2021, issued by the Finance Minister on the implementation of the PERMAI Assistance Package and Paragraph 13 of the [Speech Text](#) of the PEMERKASA announced by the Prime Minister on 17 March 2021.

Deduction allowed

For the purpose of ascertaining the adjusted income of an employer who is a resident in Malaysia from its business in a basis period for a YA, a deduction shall be allowed for the expenses incurred by that employer in respect of the cost of detection test of COVID-19 for its employees within the period of 1 January 2021 to 31 December 2021.

Note:

- 1) The amount of deduction allowed is an addition to any deduction allowed for cost of detection test of COVID-19 under Section 33 of the ITA.

- 2) An employer claiming for deduction under these Rules shall produce receipt and certification issued by a medical practitioner registered with the Malaysian Medical Council or a medical practitioner registered outside of Malaysia that the detection test of COVID-19 has been provided to its employees.

Effective date

From YA 2021.

[Back to top](#)

4. Stamp Duty (Exemption) (No. 12) Order 2021 [P.U.(A) 385/2021]

[P.U.\(A\) 385/2021](#) was gazetted on 8 October 2021.

Instrument exempted from stamp duty

An instrument of loan or financing agreement for the Targeted Relief and Recovery Facility approved under Bank Negara Malaysia's Fund for small and medium enterprises executed between a participating financial institution with small and medium enterprises.

Note:

- The stamp duty exemption shall only apply if the instrument of loan or financing agreement is executed pursuant to a letter of offer issued on or after 1 December 2020, but not later than 31 December 2021; and
- The stamp duty exemption shall be subject to the condition that the instrument of loan or financing agreement is accompanied by a letter of offer from the participating financial institution to the small and medium enterprises which states the approval of the loan or financing facility.

The words "participating financial institution" and "small and medium enterprises" are defined in paragraph 2(4) of the Order.

Effective date

Deemed to have come into operation on 1 December 2020.

[Back to top](#)

5. Stamp Duty (Exemption) (No. 13) Order 2021 [P.U.(A) 386/2021]

[P.U.\(A\) 386/2021](#) was gazetted on 8 October 2021.

Instrument exempted from stamp duty

An instrument of loan or financing agreement for the Targeted Relief and Recovery Facility approved under Bank Negara Malaysia's Fund for small and medium enterprises executed between Bank Negara Malaysia with a participating financial institution on or after 1 December 2020 but not later than 31 December 2021.

The words "participating financial institution" is defined in paragraph 2(3) of the Order.

Effective date

Deemed to have come into operation on 1 December 2020.

[Back to top](#)

6. Stamp Duty (Exemption) (No. 14) Order 2021 [P.U.(A) 387/2021]

[P.U.\(A\) 387/2021](#) was gazetted on 8 October 2021.

Instrument exempted from stamp duty

An instrument of loan or financing agreement for the High-Tech Facility – National Investment Aspirations approved under Bank Negara Malaysia's Fund for small and medium enterprises executed between a participating financial institution and small and medium enterprises.

Note:

- The stamp duty exemption shall only apply if the instrument of loan or financing agreement is executed pursuant to a letter of offer issued on or after 15 December 2020 but not later than 31 December 2021; and
- The stamp duty exemption shall be subject to the condition that the instrument of loan or financing agreement is accompanied by a letter of offer from the participating financial institution to the small and medium enterprises which states the approval of the loan or financing facility.

The words “participating financial institution” and “small and medium enterprises” are defined in paragraph 2(4) of the Order.

Effective date

Deemed to have come into operation on 15 December 2020.

[Back to top](#)

7. Public Ruling No. 5/2021: Taxation of a resident individual Part I - gifts or contributions and allowable deductions

The Inland Revenue Board of Malaysia (IRBM) has issued [Public Ruling No. 5/2021](#) (dated 30 September 2021) to replace [Public Ruling No. 8/2020](#) (dated 9 October 2020).

The updates and amendments are listed in Paragraph 7 of the Public Ruling. The changes are briefly summarised as follow:

- Paragraph 5.2.9 has been updated to include the guidelines issued on the application procedure for approval to the Director General of Inland Revenue for cash *wakaf* and cash endowment contribution to public universities. This follows the expansion of tax deduction on gifts or contributions to include *wakaf* and endowment under Section 44(11D) of the ITA with effect from the YA 2020.
- Paragraph 6 is updated to reflect changes to individual reliefs announced in Budget 2021 and legislated via the Finance Act 2020. Among others, the changes include increase of relief for medical treatment, special needs and carer expenses for parents, relief for expenses on study fees, relief for domestic tourism, expansion of relief for medical expenses for serious diseases to include vaccination, increase in relief for child care fees, expansion of education and lifestyle relief respectively.

Please refer to the [Public Ruling No. 5/2021](#) for full details.

[Back to top](#)

8. IRBM Guideline on Application for Deduction under Section 34(6)(h) for Purpose of Computation of Income Tax

The IRBM has issued [Guideline on Application for Deduction under Section 34\(6\)\(h\) for purpose of Computation of Income Tax](#) dated 8 June 2021. This Guideline updates the previous Guideline on the deduction available under Section 34(6)(h) of the ITA to include expenditures incurred on the:

- provision of services, public amenities and contributions to a charity or community project on conservation or preservation of environment, enhancement of income of the poor; and
- maintenance of a building designated as a heritage site by the Commissioner of Heritage under the National Heritage Act 2005.

The update is in line with the amendments to the provisions of Section 34(6)(h) of the ITA 1967 which were legislated via the [Finance Act 2009](#) and the [Finance Act 2019](#).

[Back to top](#)

9. MIDA Guidelines for Incentive for Manufacturers of Pharmaceutical Products including Vaccines under the 2021 Budget

The Malaysian Investment Development Authority (MIDA) has recently issued the "[Guidelines for Incentive for Manufacturers of Pharmaceutical Products Including Vaccines Under the 2021 Budget](#)".

It was announced in Budget 2021 that manufacturers of pharmaceutical products including vaccines are to be given the following preferential income tax rate:

- first 10 years: 0 to 10%
- next 10 years: 10%

The guidelines stipulated that the above preferential income tax rate applies to both new and existing companies incorporated under the Companies Act 2016.

Some main conditions for the incentive are listed below:

- The company must manufacture the pharmaceutical products including formulation in Malaysia (not including fill and finish activity).
- The company is to incur the first capital expenditure within the first year of approval.
- The company must commit its full capital expenditure as stated in the approval letter within 5 years of its initial capital expenditure.
- The company must carry out development of drug formulation and submit its drug formulation registration to the National Pharmaceutical Regulatory Agency (NPRA) in Malaysia within 10 years of the incentive approval.
- The company must undertake R&D activities and establish collaborative programs with higher learning institutions on related R&D programs.
- The value add for the product is at least 40%.
- 80% of the company's full-time employees must be Malaysians, with 20% of employees having a degree or diploma in Science and Technical fields.
- 15% of the company's full-time employees earn at least RM5,000 per month.

Effective date of application

1 January 2021 until 31 December 2022.

Please refer to the [guidelines](#) for full details.

[Back to top](#)

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<http://www2.deloitte.com/my/en/services/tax.html>

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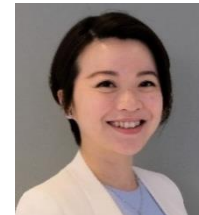
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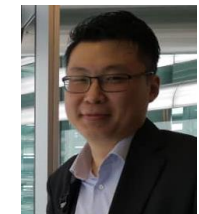
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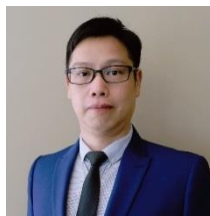
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