

# **INCOME TAX (DEDUCTIONS FOR FREIGHT CHARGES) (AMENDMENT) RULES 2013**

PU (A) 54  
20 February 2013

IN exercise of the powers conferred by paragraph 33(1)(d) and paragraph 154(1)(b) of the Income Tax Act 1967 [Act 53], the Minister makes the following rules:

## **CITATION AND COMMENCEMENT**

**1(1)** These rules may be cited as the **Income Tax (Deductions For Freight Charges) (Amendment) Rules 2013**.

**1(2)** These Rules shall have effect from the year of assessment 2013.

## **AMENDMENT OF RULE 4**

**2** The Income Tax (Deductions for Freight Charges) Rules 1990 [*P.U. (A) 422/1990*] are amended in rule 4 by substituting for rule 4 the following rule:

“4. For purposes of these Rules—

“rattan and wood-based products” does not include sawn timber and veneer;

“freight charges” means sea freight charges or air freight charges incurred by a person to export rattan and wood-based products manufactured by him from any port or airport in Malaysia to a port or airport in a country of final destination outside Malaysia for the purpose of that exportation, but does not include freight charges incurred for transportation from his factory to any port or airport in Malaysia or from any port or airport in a country of final destination outside Malaysia to any destination in that country.”.