

INCOME TAX ACT 1967

INCOME TAX (DEDUCTION FOR EXPENSES IN RELATION TO SECRETARIAL FEE AND TAX FILING FEE) (AMENDMENT) RULES 2021

PU (A) 471
24 December 2021

IN exercise of the powers conferred by paragraph 154(1)(b) read together with paragraph 33(1)(d) 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 (Deduction for Expenses in relation to Secretarial Fee and Tax Filing Fee) (Amendment) Rules 2021**.
- 1(2) These Rules have effect from the year of assessment 2022.

AMENDMENT OF RULE 2

- 2 The Income Tax (Deduction for Expenses in relation to Secretarial Fee and Tax Filing Fee) Rules 2020 [*P.U. (A) 162/2020*], which is referred to as the “principal Rules” in this Rules, is amended in subrule 2(1)–
 - (a) in paragraph (a), by deleting the words “and paid”;
 - (b) in paragraph (b), by deleting the words “and paid”; and
 - (c) by inserting after subrule (2) the following subrule:
 - “(3) Any expenses referred in subrule (1) incurred in the basis period for the years of assessment 2020 and 2021, shall be paid before a deduction for that expenses is allowed under these Rules.”.