

# **INCOME TAX (DEDUCTION FOR TRAINING COSTS UNDER SKIM LATIHAN 1MALAYSIA FOR UNEMPLOYED GRADUATES) (AMENDMENT) RULES 2015**

P.U. (A) 53  
16 March 2015

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 Training Costs under Skim Latihan 1Malaysia for Unemployed Graduates) (Amendment) Rules 2015*.
- 1(2)** These Rules have effect for the year of assessment 2015.

## **AMENDMENT OF RULE 3**

- 2** The Income Tax (Deduction for Training Costs under Skim Latihan 1Malaysia for Unemployed Graduates) Rules 2013 [*P.U. (A) 260/2013*] are amended in paragraph 3(5)(a) by substituting for the words "31 December 2016" the words "31 December 2020".