

INCOME TAX (DEDUCTION FOR EXPENSES IN RELATION TO SECRETARIAL FEE AND TAX FILING FEE) RULES 2020

PU (A) 162
15 May 2020

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) Rules 2020**.
- 1(2)** These Rules have effect from the year of assessment 2020.

DEDUCTION

- 2(1)** For the purpose of ascertaining the adjusted income of a person resident in Malaysia from his business in the basis period for a year of assessment, a deduction shall be allowed for expenses as follow:
- (a) secretarial fee charged in respect of secretarial services provided by a company secretary registered under the Companies Act 2016 [Act 777] to comply with the statutory requirements under that Act, which is incurred and paid by the person in the basis period for that year of assessment; and
 - (b) tax filing fee charged by—
 - (i) a tax agent approved under the Act in respect of the preparation and submission of return in the prescribed form for the purposes of sections 77, 77A, 77B, 83 and 86 of the Act for the basis period for the immediately preceding year of assessment and preparation and submission of forms prescribed for the purposes of section 107C of the Act;
 - (ii) a person who provides services in respect of the preparation and submission of return in the prescribed form for the purpose of section 26 of the Sales Tax Act 2018 [Act 806];
 - (iii) a person who provides services in respect of the preparation and submission of return in the prescribed form for the purpose of section 26 of the Service Tax Act 2018 [Act 807];
 - (iv) a person who provides services in respect of the preparation and submission of return in the prescribed form for the purpose of section 19 of the Departure Levy Act 2019 [Act 813]; or
 - (v) a person who provides services in respect of the preparation and submission of return in the prescribed form for the purpose of section 19 of the Tourism Tax Act 2017 [Act 791],which is incurred and paid by the person in the basis period for that year of assessment.
- 2(2)** The total amount of deduction allowed under this paragraph is subject to a maximum amount of fifteen thousand ringgit for a year of assessment.

REVOCATION

- 3** Income Tax (Deduction for Expenses in relation to Secretarial Fee and Tax Filing Fee) Rules 2014 [P.U. (A) 336/2014] is revoked.