

# **INCOME TAX (DEDUCTION FOR EXPENSES IN RELATION TO THE COST OF DETECTION TEST OF CORONAVIRUS DISEASE 2019 (COVID-19) FOR EMPLOYEES) RULES 2021**

PU (A) 404

20 October 2021

IN exercise of the powers conferred by paragraph 154(1)(b) read together with paragraph 33(1)(d) of the Income Tax Act 1867 [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 the Cost of Detection Test of Coronavirus Disease 2019 (COVID-19) for Employees) Rules 2021**.
- 1(2)** These Rules have effect from the year of assessment 2021.

## **DEDUCTION**

- 2(1)** For the purpose of ascertaining the adjusted income of an employer who is resident in Malaysia from its business in a basis period for a year of assessment, a deduction shall allowed for the expenses incurred by that employer in respect of the cost of detection test of Coronavirus Disease 2019 (COVID-19) for its employees within the period from 1 January 2021 until 31 December 2021.
- 2(2)** The amount of deduction allowed under subrule (1) is an addition to any deduction allowed for cost of detection test of Coronavirus Disease 2019 (COVID-19) under Section 33 of the Act.
- 2(3)** An employer claiming for deduction under these Rules shall produce receipt and certification issued by the medical practitioner registered with the Malaysian Medical Council or a Medical practitioner registered outside Malaysia that the detection test of Coronavirus Disease 2019 (COVID-19) has been provided to its employees.