

INCOME TAX (DEDUCTION FOR COST RELATING TO TRAINING FOR EMPLOYEES FOR THE IMPLEMENTATION OF GOODS AND SERVICES TAX) RULES 2014

PU (A) 334
17 December 2014

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 Cost Relating to Training for Employees for the Implementation of Goods and Services Tax) Rules 2014**.
- 1(2)** These Rules have effect for the year of assessment 2014 and year of assessment 2015.

DEDUCTION

- 2(1)** In ascertaining the adjusted income of a qualifying person from its business in the basis period for a year of assessment, there shall be allowed a deduction on the expenditure incurred by the qualifying person in training its employees under an accounting or information and communication technology training programme which is conducted in Malaysia for the purposes of the implementation of the Goods and Services Tax Act 2014 as verified by the Director General of Customs and Excise.
- 2(2)** A qualifying person referred to in subrule (1) is a person who is—
 - (a) a resident in Malaysia; and
 - (b) a registered person or a taxable person as defined in the Goods and Services Tax Act 2014 [Act 762].
- 2(3)** An employee referred to in subrule (1) is an employee who is—
 - (a) a Malaysian citizen; and
 - (b) a full-time employee of a qualifying person.
- 2(4)** The deduction allowed under subrule (1) is additional to a deduction allowable under section 33 of the Act.

NON-APPLICATION

- 3 These Rules shall not apply to a qualifying person in the basis period for a year of assessment where the qualifying person has claimed—
- (a) a deduction in relation to the cost of training programme for that year of assessment under the Income Tax (Deductions for Approved Training) Rules 1992 [*P.U. (A) 61/1992*]; or
 - (b) the cost of training programme from the Human Resource Development Fund established under section 22 of the Pembangunan Sumber Manusia Berhad Act 2001 [*Act 612*].