



**Double Deduction for
Expenditure on
Provision of Employees'
Accommodation**

雇员住宿费用双重扣税



What's New?

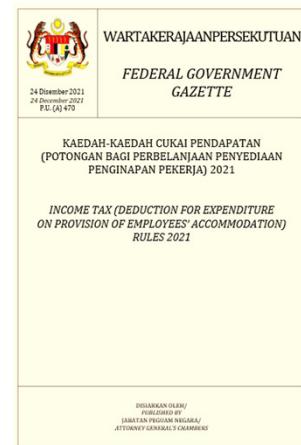
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**Income Tax (Deduction for Expenditure on
Provision of Employees' Accommodation) Rules
2021**

Income Tax (Deduction for Expenditure on Provision of Employees' Accommodation) Rules 2021



- On 24 December 2021, the Minister, in the 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], gazetted the *Income Tax (Deduction for Expenditure on Provision of Employees' Accommodation) Rules 2021* [P.U. (A) 470].
- These Rules have effect from the year of assessment 2021.



Income Tax (Deduction for Expenditure on Provision of Employees' Accommodation) Rules 2021



- Under these Rules, to ascertain the adjusted income of a company from its business in a basis period for a year of assessment, a double deduction of up to fifty thousand ringgit (RM50,000) shall be allowed for the expenses incurred by the company on rental of a premise for employees' accommodation within the period from 1 January 2021 until 31 December 2022.
- Employees' accommodation referred to shall be accommodation certified with a Certificate for Accommodation as provided under section 24D of the Employees' Minimum Standards of Housing, Accommodations and Amenities Act 1990, but excludes accommodation for the director.

“company” means a company resident in Malaysia —



- a) which is incorporated under the Companies Act 2016 [Act 777];
- b) which is carrying on the business of manufacturing or manufacturing-related services; and
- c) which has obtained approval of compliance under the Safe@Work program from the Ministry of International Trade and Industry.

2021年所得税 (雇员住宿费用扣除) 细则



- 2021年12月24日，部长行使1967年所得税法令第154(1)(b)段与第33(1)(d)段所赋予的权力，在宪报颁布了《所得税法》2021年所得税 (雇员住宿费用扣除) 细则 [PU (A) 470]。
- 本规则从2021课税年度起生效。
- 根据这项规则，在鉴定公司在某个课税年度 [year of assessment] 的基准期内的调整后业务收入 [adjusted income] 时，公司在2021年1月1日至2022年12月31日期间租用的员工宿舍享有双重扣税的资格。
- 所提及的员工住宿应获得根据1990年员工住房、住宿和便利设施最低标准法令第24D条文规定的住宿认证，但不包括提供给董事的住宿。

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12/25/21

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7

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12/25/21

What's New

8

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