



**Starting from the YA 2022,
Company Secretarial and Tax
Filing Fees can claim Deduction
even not PAID**

**2022课税年度开始，公司秘书费及
报税费用，没还钱也可以扣税了**

What's New?

Issue No. 125/2021 | 24 December 2021

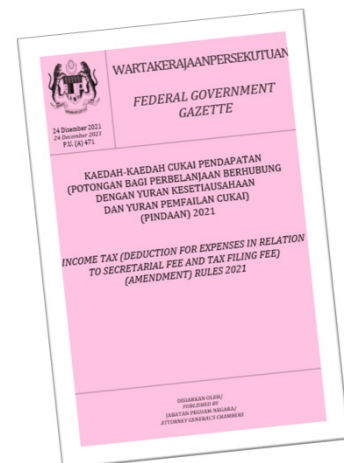


**Income Tax (Deduction for Expenses in relation to
Secretarial Fee and Tax Filing Fee) (Amendment)
Rules 2021**

Income Tax (Deduction for Expenses in relation to Secretarial Fee and Tax Filing Fee) (Amendment) 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 Expenses in relation to Secretarial Fee and Tax Filing Fee) (Amendment) Rules 2021* [P.U. (A) 471].
- These Rules have effect from the year of assessment 2022.



Income Tax (Deduction for Expenses in relation to Secretarial Fee and Tax Filing Fee) (Amendment) Rules 2021



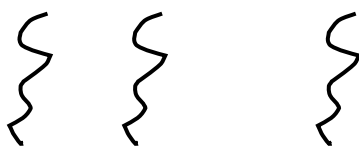
- The Income Tax (Deduction for Expenses in relation to Secretarial Fee and Tax Filing Fee) Rules 2020 [P.U. (A) 162/2020], which is referred to as the “*principal Rules*” in this Rules is amended as follows:
 2. (1) For the purpose of ascertaining the adjusted income of a person resident in Malaysia from his business in the basis period for a year of assessment, a deduction shall be allowed for expenses as follows:
 - (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

Income Tax (Deduction for Expenses in relation to Secretarial Fee and Tax Filing Fee) (Amendment) Rules 2021



(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;



which is incurred ~~and paid~~ by the person in the basis period for that year of assessment.

However, please note that any expenses referred to in subrule (1) incurred in the basis period for the years of assessment 2020 and 2021 shall be paid before a deduction for that expenses is allowed under these Rules.

2021年所得税(与秘书和报税有关的费用扣除)(修订)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2021年所得税(与秘书和报税有关的费用扣除)(修订)细则 [PU (A) 471]。
- 本规则从2022课税年度起生效。
- 2021年所得税(与秘书和报税有关的费用扣除)(修订)细则 [P.U. (A) 162/2020]，在本细则中称为“主要规则”，现修改如下：
 - 从2022课税年度起，符合扣税资格的与秘书和报税有关的费用，不再有必须作出付款后才可以扣税的限制了。换句话说，2022课税年度开始，公司秘书费及报税费用，要扣税的话，只要有产生(有公司秘书或税务代理发出的单)就可以了。

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Address:	38-1 Jalan Radin Anum, Bandar Baru Seri Petaling, 57000 Kuala Lumpur
Contact No	03 – 9058 8313
Email Address	info@ccs-co.com



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<p>For further consultation, please contact:</p> <p>Chin Chee Seng Partner +6012 365 4331 cschin@ccs-co.com</p> <p>Wong Woei Teng Audit Partner +6017 237 8233 woeiteng@ccs-co.com</p> <p>Jared Low Assurance Director +6018 763 4813 jared@ccs-co.com</p>	
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