

Income Tax (Deduction for Relocation Costs for Tun Razak Exchange Marquee Status Company) (Amendment) Rules 2021



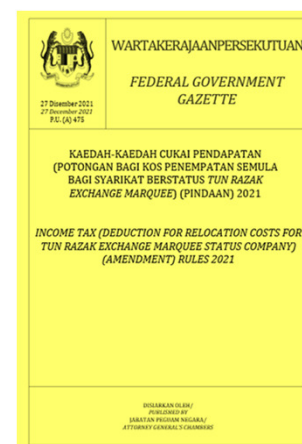
- With effect from YA 2014, the [Income Tax \(Deduction for Relocation Costs for Tun Razak Exchange Marquee Status Company\) Rules 2013](#) provides that:
 - a Tun Razak Exchange (TRX) Marquee status company is entitled to deduct the relocation costs incurred,
 - provided that the relocation takes place before 31 December 2020.



Income Tax (Deduction for Relocation Costs for Tun Razak Exchange Marquee Status Company) (Amendment) Rules 2021



- On 27 December 2021, the Minister, in the exercise of the powers conferred by paragraph 154(1)(b) of the Income Tax Act 1967 [Act 53], gazetted the [Income Tax \(Deduction for Relocation Costs for Tun Razak Exchange Marquee Status Company\) \(Amendment\) Rules 2021](#) [P.U. (A) 475]
- These Rules shall have effect from the year of assessment 2021.
- Under these rules, the period of entitlement will be **extended from December 31, 2020, to December 31, 2025.**



2021年所得税(敦拉萨国际贸易中心 Marquee 地位公司 搬迁费用的扣除)(修订) 细则



- 从2014年评估年度开始，2013年所得税 (敦拉萨国际贸易中心 Marquee 地位公司 搬迁费用的扣除) 细则规定：
 - 敦拉萨国际贸易中心 Marquee 身份的公司，有权扣除所产生的搬迁费用；
 - 条件是要搬迁必须在2020年12月31日之前进行的。



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2021年所得税(敦拉萨国际贸易中心 Marquee 地位公司 搬迁费用的扣除)(修订) 细则



- 2021年12月27日，部长行使1967年所得税法令 [法案53] 第154(1)(b) 段所赋予的权力，在宪报上颁布了 2021年所得税(敦拉萨国际贸易中心 Marquee 地位公司 搬迁费用的扣除)(修订) 细则 [P.U. (A) 475]。
- 这项细则将从2021年的评估年度开始生效。
- 此细则对2013年所颁布的细则作出修订：
 - 搬迁费用享有扣税资格的期限
 - 将从原有的2020年12月31日延长至2025年12月31日。



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