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WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT  
GAZETTE*

KAEDAH-KAEDAH CUKAI PENDAPATAN  
(POTONGAN KOS LATIHAN DI BAWAH  
PROGRAM *PROFESSIONAL TRAINING AND  
EDUCATION FOR GROWING ENTREPRENEURS  
(PROTÉGÉ-READY TO WORK (RTW))*) 2021

*INCOME TAX (DEDUCTION FOR TRAINING  
COSTS UNDER THE PROFESSIONAL  
TRAINING AND EDUCATION FOR GROWING  
ENTREPRENEURS (PROTÉGÉ-READY TO WORK  
(RTW)) PROGRAMME) RULES 2021*

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*ATTORNEY GENERAL'S CHAMBERS*

AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN  
(POTONGAN KOS LATIHAN DI BAWAH PROGRAM  
*PROFESSIONAL TRAINING AND EDUCATION FOR GROWING ENTREPRENEURS*  
(*PROTÉGÉ-READY TO WORK (RTW)*)) 2021

PADA menjalankan kuasa yang diberikan oleh perenggan 154(1)(b) dibaca bersama perenggan 33(1)(d) Akta Cukai Pendapatan 1967 [*Akta 53*], Menteri membuat kaedah-kaedah yang berikut:

**Nama dan permulaan kuat kuasa**

1. (1) Kaedah-kaedah ini bolehlah dinamakan **Kaedah-Kaedah Cukai Pendapatan (Potongan Kos Latihan di bawah Program *Professional Training and Education for Growing Entrepreneurs (PROTÉGÉ-Ready to Work (RTW))*) 2021**.

(2) Kaedah-Kaedah ini disifatkan telah mula berkuat kuasa pada 11 September 2019.

**Tafsiran**

2. Dalam Kaedah-Kaedah ini—

“pelatih” ertinya seorang graduan warganegara Malaysia yang menjalani suatu Program Latihan—

(a) yang menganggur; atau

(b) yang mempunyai pekerjaan yang tidak setaraf dengan kelayakannya;

“Program Latihan” ertinya Program *Professional Training and Education for Growing Entrepreneurs (PROTÉGÉ-Ready to Work (RTW))* yang diluluskan oleh Kementerian Pembangunan Usahawan dan Koperasi yang dijalankan untuk pelatih selama lapan hingga dua belas bulan secara berterusan;

“syarikat yang layak” ertinya suatu syarikat—

- (a) yang diperbadankan di Malaysia di bawah Akta Syarikat 2016 [*Akta 777*]; dan
- (b) yang diluluskan oleh Kementerian Pembangunan Usahawan dan Koperasi untuk mengambil bahagian dalam Program Latihan.

**Potongan**

3. (1) Bagi maksud menentukan suatu pendapatan larian bagi suatu syarikat yang layak di Malaysia daripada perniagaannya dalam suatu tempoh asas bagi suatu tahun taksiran, suatu potongan hendaklah dibenarkan bagi apa-apa belanja pasti dan perbelanjaan yang diperihalkan dalam subkaedah (2) yang dilakukan oleh syarikat yang layak itu dalam tempoh asas itu bagi mengendalikan Program Latihan itu.

(2) Belanja pasti dan perbelanjaan yang disebut dalam subkaedah (1) bagi setiap Program Latihan adalah seperti yang berikut:

- (a) elaun latihan bulanan yang tidak kurang daripada satu ribu ringgit yang dibayar kepada pelatih bagi suatu tempoh maksimum selama dua belas bulan;
- (b) perbelanjaan yang dilakukan bagi latihan yang disediakan kepada pelatih;
- (c) perbelanjaan yang dilakukan bagi elaun makanan, perjalanan dan tempat tinggal pelatih semasa Program Latihan itu; dan
- (d) fi yang dibayar kepada seseorang yang telah dilantik untuk mengendalikan latihan kemahiran insaniah di bawah Program Latihan itu.

(3) Jumlah amaun potongan yang boleh dibenarkan di bawah perenggan (2)(b), (c) dan (d) bagi setiap pelatih tidak boleh melebihi lima ribu ringgit bagi setiap Program Latihan.

(4) Amaun potongan yang dibenarkan di bawah subkaedah (1) hendaklah bersamaan dengan dua kali amaun belanja pasti dan perbelanjaan yang dibenarkan di bawah Kaedah-Kaedah ini.

(5) Bagi maksud kelayakan bagi potongan di bawah Kaedah-Kaedah ini, syarikat yang layak menuntut potongan itu hendaklah mengemukakan pengesahan daripada Kementerian Pembangunan Usahawan dan Koperasi yang menyatakan bahawa—

(a) Program Latihan itu telah diluluskan dan tarikh kelulusan mulai 11 September 2019 hingga 31 Disember 2025; dan

(b) pelaksanaan Program Latihan itu hendaklah bermula dalam masa dua belas bulan dari tarikh kelulusan bagi Program Latihan itu.

#### **Pembatalan**

4. Kaedah-Kaedah Cukai Pendapatan (Potongan bagi Kos Latihan di bawah Skim Latihan 1Malaysia bagi Graduan Menganggur) 2013 [*P.U. (A) 260/2013*] dibatalkan.

#### **Peruntukan kecualian dan peralihan**

5. (1) Apa-apa permohonan bagi suatu potongan yang dibuat, sebelum tarikh permulaan kuat kuasa Kaedah-Kaedah ini dan masih menunggu kelulusan hendaklah diuruskan di bawah Kaedah-Kaedah Cukai Pendapatan (Potongan bagi Kos Latihan di bawah Skim Latihan 1Malaysia bagi Graduan Menganggur) 2013 (“Kaedah-Kaedah yang dibatalkan”) seolah-olah Kaedah-Kaedah yang dibatalkan tidak dibatalkan oleh Kaedah-Kaedah ini.

(2) Apa-apa kelulusan yang diberikan di bawah Kaedah-Kaedah yang dibatalkan sebelum tarikh permulaan kuat kuasa Kaedah-Kaedah ini hendaklah terus berkuat kuasa dan mempunyai kesan dan hendaklah disifatkan sebagai diberikan di bawah Kaedah-Kaedah ini.

Dibuat 5 Mei 2021

[MOF.TAX(S)700-2/1/136; LHDN.AY.A 600-12/1/7(29)-77; PN(PU2)80/Jld. 101]

TENGGU DATUK SERI UTAMA ZAFRUL BIN TENGGU ABDUL AZIZ  
*Menteri Kewangan*

*[Akan dibentangkan di Dewan Rakyat menurut subseksyen 154(2)  
Akta Cukai Pendapatan 1967]*

INCOME TAX ACT 1967

INCOME TAX (DEDUCTION FOR TRAINING COSTS UNDER  
THE PROFESSIONAL TRAINING AND EDUCATION FOR GROWING ENTREPRENEURS  
(PROTÉGÉ-READY TO WORK (RTW)) PROGRAMME) RULES 2021

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 Training Costs under the Professional Training and Education for Growing Entrepreneurs (PROTÉGÉ-Ready to Work (RTW)) Programme) Rules 2021**.

(2) These Rules are deemed to have come into operation on 11 September 2019.

**Interpretation**

2. In these Rules—

“trainee” means a Malaysian citizen graduate who is undergoing the Training Programme—

(a) is unemployed; or

(b) is under an employment which does not commensurate with his qualification;

“Training Programme” means the Professional Training and Education for Growing Entrepreneurs (PROTÉGÉ-Ready to Work (RTW)) Programme approved by the Ministry of Entrepreneur Development and Cooperatives which is conducted for trainee for eight to twelve continuous months;

“qualified company” means a company—

- (a) incorporated in Malaysia under the Companies Act 2016 [Act 777]; and
- (b) approved by the Ministry of Entrepreneur Development and Cooperatives to participate in the Training Programme.

**Deduction**

3. (1) For the purpose of ascertaining an adjusted income of a qualifying company in Malaysia from its business in a basis period for a year of assessment, a deduction shall be allowed for any outgoings and expenses as described in subrule (2) which were incurred by that qualifying company during that basis period for conducting the Training Programme.

(2) The outgoings and expenses referred to in subrule (1) for each Training Programme are as follows:

- (a) monthly training allowance of not less than one thousand ringgit paid to the trainees for a maximum period of twelve months;
- (b) expenditure incurred for the training provided to the trainees;
- (c) expenditure incurred for food, travelling and accommodation allowances of the trainees during the Training Programme; and
- (d) fees paid to a person who has been appointed to conduct soft-skills training under the Training Programme.

(3) The total amount of deduction allowable under paragraphs (2)(b), (c) and (d) for each trainee shall not exceed five thousand ringgit for each Training Programme.

(4) The amount of deduction allowed under subrule (1) shall be equivalent to double the amount of outgoings and expenses allowed under these Rules.

(5) For the purpose of qualifying for the deduction under these Rules, the qualified company claiming for the deduction shall produce a confirmation from the Ministry of Entrepreneur Development and Cooperatives specifying that—

- (a) the Training Programme has been approved and date of approval begins from 11 September 2019 until 31 December 2025; and
- (b) the implementation of the Training Programme shall commence within twelve months from the date of approval of Training Programme.

#### **Revocation**

4. The Income Tax (Deduction for Training Costs under Skim Latihan 1Malaysia for Unemployed Graduates) Rules 2013 [*P.U. (A) 260/2013*] are revoked.

#### **Savings and transitional provisions**

5. (1) Any application for deduction made, before the date of coming into operation of these Rules and pending approval shall be dealt with under the Income Tax (Deduction for Training Costs under Skim Latihan 1Malaysia for Unemployed Graduates) Rules 2013 (“the revoked Rules”) as if the revoked Rules had not been revoked by these Rules.

(2) Any approval granted under the revoked Rules before the date of coming into operation of these Rules shall continue to have force and effect and shall be deemed to be granted under these Rules.

Made 5 May 2021

[MOF.TAX(S)700-2/1/136; LHDN.AY.A 600-12/1/7(29)-77; PN(PU2)80/Jld. 101]

TENGGU DATUK SERI UTAMA ZAFRUL BIN TENGGU ABDUL AZIZ  
*Minister of Finance*

*[To be laid before the Dewan Rakyat pursuant to subsection 154(2) of the Income Tax Act 1967]*