

Income Tax (Deduction for the Costs of Implementation of Flexible Work Arrangements) Rules 2021



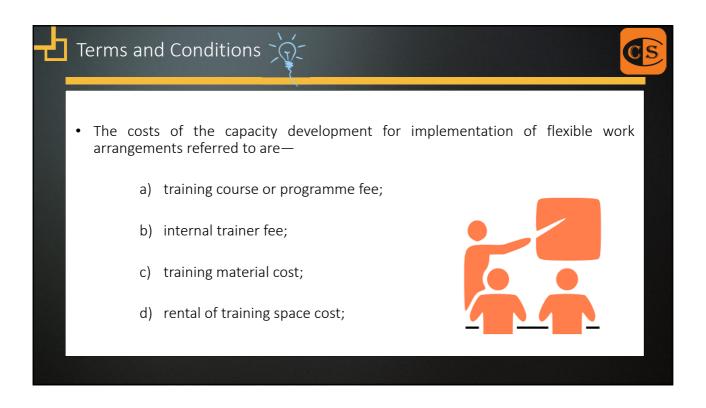
- In determining the adjusted income of that qualifying person from his business in that year of assessment, a deduction shall be allowed for expenses incurred by that qualifying person in the basis period for the implementation of flexible work arrangements in relation to:
 - consultation fee,
 - cost of capacity development,
 - cost of software, and
 - software subscription.

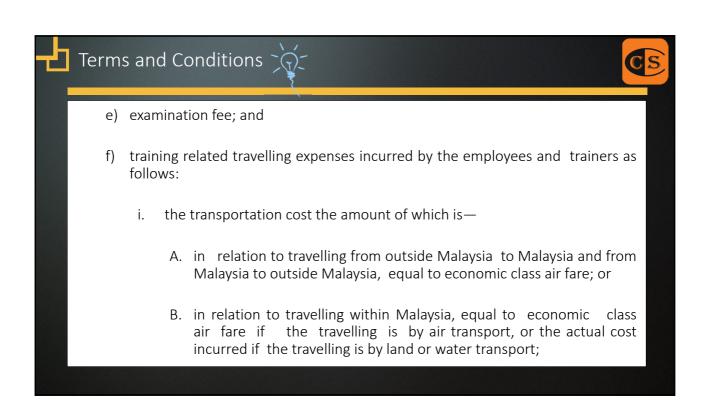


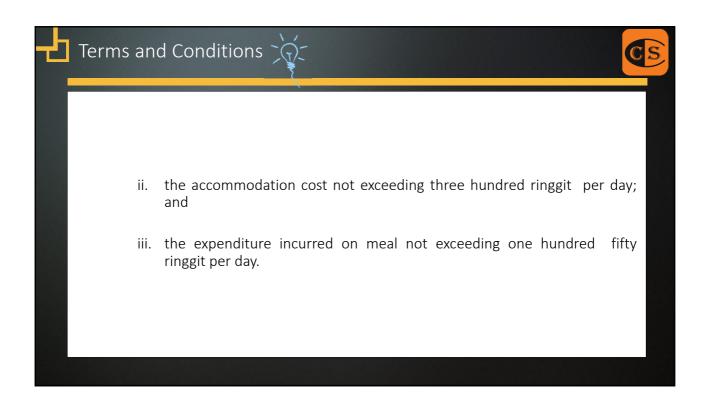
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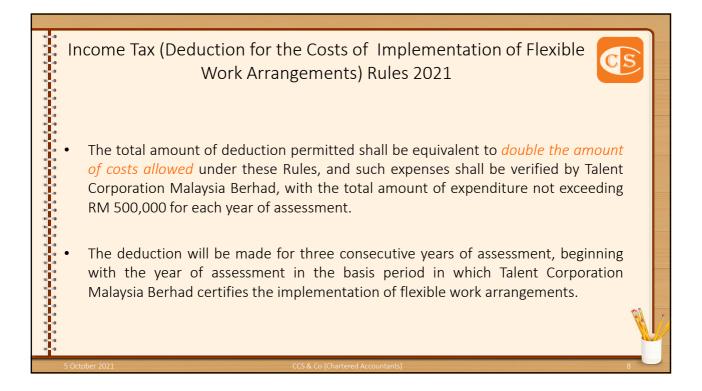
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Talent Corporation Malaysia Berhad must certify the qualifying person's implementation of flexible work arrangements or upgrading of current flexible work arrangements; and On or after July 1, 2020, but no later than December 31, 2022, the qualifying person shall submit the application to Talent Corporation Malaysia Berhad for the implementation of flexible work arrangements or the improvement of current flexible work arrangements.









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- When the total amount of any expenses that would have been allowed as a
 deduction under these Rules exceeds the amount that would reasonably be
 expected to be incurred in the ordinary course of business, the Director General
 may disallow that amount as a deduction under these Rules to the extent of the
 excess.
- When a qualifying person has claimed a deduction for expenditures incurred under this rule, no claim for a deduction for expenses incurred under section 33, any of the rules made under section 154, or Schedule 3 of the Act may be made.

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"Qualifying Person" referred to in this Order



- resident in Malaysia; and
 - a) a company incorporated under the Companies Act 2016 [Act 777]; or
 - b) a limited liability partnership registered under the Limited Liability Partnerships Act 2012 [Act 743]; or
 - c) a partnership registered under the Partnership Act 1961 [Act 135].

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Interpretation



- "Flexible Work Arrangements" means flexible arrangements for—
 - place of work;
 - scheduling of working hours; or
 - number of hours worked;



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