
TECHNICAL

Direct Taxation

AMENDMENTS TO LHDNM'S GUIDELINES ON DEDUCTION FOR EXPENSES IN RELATION TO SECRETARIAL FEE AND TAX FILING FEE

Further to our [e-CTIM TECH-DT 52/2017](#) dated 31 July 2017 on the issues arising from the Inland Revenue Board of Malaysia's (LHDNM) Guidelines on Deduction for Expenses in relation to Secretarial Fee and Tax Filing Fee, the Institute together with other professional bodies submitted a [letter dated 21 August 2017](#) to the Director General of Inland Revenue. Following this, the LHDNM has uploaded the [Amendments to the LHDNM's Guidelines](#) dated 25 September 2017 on their website on 29 September 2017 as follows:

"4.3.3 Perbelanjaan yuran pemfailan hendaklah khusus untuk pemfailan borang-borang cukai sahaja tidak termasuk khidmat nasihat agen cukai atau pengiraan cukai syarikat. Perbelanjaan sampingan seperti reimbursement/out of pocket expenses seperti telefon dan faks, percetakan, perbelanjaan alat tulis, pos, perjalanan dan penginapan tidak layak diberi potongan.

Contoh 4

Perbelanjaan yang layak dilakukan untuk tuntutan yuran pemfailan cukai

Pada 1/9/2016, Syarikat Anggun Sdn Bhd menerima inbois daripada Cekap Tax Services Sdn Bhd (ejen cukai yang diluluskan di bawah ACP) atas perkhidmatan pemfailan Borang Nyata Cukai Pendapatan (BNCP) bagi tahun taksiran 2015 berjumlah RM1,500. Bayaran telah dijelaskan pada 1/1/2017.

Layanan cukai:

Syarikat Anggun Sdn Bhd tidak layak menuntut potongan yuran pemfailan BNCP tahun taksiran 2015 berjumlah RM1,500 walaupun disebabkan bayaran dilakukan dalam tempoh asas tahun taksiran 2017. Ini selaras dengan peruntukan subperenggan 2(1)(b)(i) KKCP di mana tuntutan yang layak diberi potongan hanya perbelanjaan yuran pemfailan cukai BNCP bagi tahun taksiran 2016 dan seterusnya yuran tersebut tidak dilakukan dan dibayar dalam tahun taksiran 2016."

The Institute has written to the LHDNM on the amended Example 4 above to seek clarification that what was mentioned by the LHDNM in Item 1 on page 32 of the LHDNM's [Minutes of the Dialogue on the Joint Memorandum on Issues arising from the 2015 Budget & Finance Bill \(No.2\) 2014 & Other Technical Matters](#) still stands. Members will be informed via e-CTIM when a written response has been received from the LHDNM.

Members may read the [letter dated 21 August 2017](#) and the [Amendments to the LHDNM's Guidelines](#) in full at the website of the Institute.

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