

TECHNICAL

Direct Taxation

Amended LHDNM Guidelines on Deduction for Expenses in Relation to Secretarial Fee and Tax Filing Fee

The Inland Revenue Board of Malaysia (LHDNM) has issued the [amended Guidelines on Deduction for Expenses in relation to Secretarial Fee and Tax Filing Fee](#) ("Guidelines") dated 17 August 2018 (available in Bahasa Malaysia only). (The previous amended Guidelines dated 25 September 2017 was reported in our [e-CTIM TECH-DT 69/2017](#) dated 5 October 2017).

The amendments to the Guidelines are as follows:

1. Amendments in relation to tax treatment of secretarial fees

- a. The second paragraph of Paragraph 4.1 of the Guidelines has been deleted.
- b. The wording in paragraph 4.2.3 of the Guidelines has been deleted and replaced with the following wording:

"Potongan yuran kesetiausahaan layak diberi dalam tempoh asas tahun taksiran selepas perkhidmatan diterima, wujudnya liabiliti dan boleh dicaj ke akaun untung rugi dan dibayar."

- c. *Contoh 1*, *Contoh 2* and *Contoh 3* of the Guidelines have been amended. The amendments include the following:

- *Contoh 1* has been amended in the first paragraph by inserting the wording ***"atas perkhidmatan kesetiausahaan untuk tempoh 1/1/2016 – 30/4/2016"*** after the wording *"(setiausaha syarikat berdaftar di bawah AS 1965)"*.
- *Contoh 2* has been amended in the first paragraph by inserting the wording ***"atas perkhidmatan kesetiausahaan bagi sepanjang tempoh Januari 2016 – Oktober 2016"*** after the wording *"(setiausaha syarikat berdaftar di bawah AS 1965)"*.

Contoh 2 has also been amended in the second paragraph by deleting the wording ***"bagi tahun taksiran 2016 walaupun perbelanjaan tersebut dilakukan (incurred) pada"*** and replacing it with the wording ***"walaupun perkhidmatan telah diterima dan terdapat liabiliti untuk membayar dalam"***.

- *Contoh 3* has been amended by deleting the wording in the second paragraph and replacing it with the wording ***"Syarikat Kesuma Sdn Bhd layak diberi potongan"***

yuran kesetiausahaan bagi tahun taksiran 2016 sebanyak RM1,500. Bayaran pendahuluan yuran kesetiausahaan untuk tahun taksiran 2017 sebanyak RM1,500 yang dibuat dalam tahun taksiran 2016 hanya layak diberi potongan dalam tahun taksiran 2017 setelah perkhidmatan kesetiausahaan diterima dalam tahun taksiran 2017.”

2. Amendments in relation to tax treatment of tax filing fees

- a. Paragraph 4.3.1 has been amended by deleting the wording *“tahun taksiran 2016 dan perbelanjaan yuran pemfailan cukai bagi tahun taksiran 2016 tersebut dilakukan dan dibayar dalam tempoh asas bagi tahun taksiran 2015, maka potongan layak dituntut dalam tahun taksiran 2015”* and replacing it with the wording ***“pengemukakan Borang Nyata Cukai Pendapatan tahun taksiran 2015, perbelanjaan yuran pemfailan cukai tersebut dilakukan dan dibayar dalam tempoh asas bagi tahun taksiran 2016”***.
- b. *Contoh 4* has been amended in the second paragraph as follows:

“Syarikat Anggun Sdn Bhd layak menuntut potongan yuran pemfailan BNCP tahun taksiran 2015 berjumlah RM1,500 dan potongan cukai hanya akan diberikan dalam tempoh asas tahun taksiran 2017 apabila bayaran dibuat.”

Members may read the amended Guidelines in full at the websites of the [Institute](#) and the [LHDNM](#).

You may write to the Institute at technical@ctim.org.my or secretariat@ctim.org.my in respect of any suggestions, concern or comments you may have on [amended Guidelines](#).

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