

**TECHNICAL**

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**Direct Taxation**

**[MOF – Guidelines on the Application for Approval under S.44\(11C\), Income Tax Act 1967 for COVID-19 Relief Fund](#)**

The Ministry of Finance (“MOF”) has recently uploaded [Guidelines](#) on the application for approval under S.44(11C), Income Tax Act 1967 (“ITA”) for a COVID-19 Relief Fund on its website.

The Guidelines are available in Bahasa Malaysia only and are for the intention of explaining the meaning of a COVID-19 Relief Fund, the conditions for approval, application procedures for approval and other related matters.

According to the Guidelines, a COVID-19 Relief Fund is not an organization that is approved and registered under any authority. It is a fund approved by the MOF under S.44(11C), ITA and formed specifically for national interest to curb the spread of the COVID-19 pandemic in Malaysia. The approved fund is allowed to undertake collection of charitable donation activities to assist various parties who are affected health wise, socially and economically as a result of the spread of the COVID-19 pandemic. The donation can be collected in the form of contribution that is allowed and channeled to eligible parties.

Donors/contributors to an approved COVID-19 Relief Fund are allowed to claim a tax deduction against their aggregate income, limited to the amount stipulated in the proviso to S.44(11C), ITA for the year of assessment 2020. This benefit is not allowed for the founder or committee member and staff of the entity that formed the COVID-19 Relief Fund. The official receipt/ acknowledgement receipt letter for contribution in goods per Appendix D of the Guidelines and MOF approval letter (whichever is relevant) must be kept by the donor/contributor for the purpose of the tax deduction claim in the income tax return form.

The application for approval under S.44(11C), ITA for a COVID-19 Relief Fund is to be submitted to the MOF at the address or e-mail stated on page 5 of the Guidelines. The documents and information required for the submission are set-out in Appendices A, B and C of the Guidelines and also include a separate bank account no. for the COVID-19 Relief Fund. The application is required to be submitted to the MOF at any time in the period starting from 30 April 2020 until 31 August 2020. Any enquiries on the application can be submitted to the MOF at the e-mail address [trcovid19@treasury.gov.my](mailto:trcovid19@treasury.gov.my).

Members may read the Guidelines in full on the websites of the [Institute](#) and the [MOF](#).

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