e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

e-CTIM TECH-DT 92/2020 **22 December 2020**

TO ALL MEMBERS

TECHNICAL

Direct Taxation

LHDNM TECHNICAL GUIDELINES

Guidelines (Available in Bahasa Malaysia only)	Remarks (Please access the Guidelines for the full details)
Deduction for expenses in relation to secretarial fee and tax filing fee effective from YA 2020 (18 September 2020)	Purpose It explains the tax treatment for claims on secretarial fee and tax filing fee including for filing of sales tax, service tax, departure levy and tourism tax effective from the year of assessment ("YA") 2020, and takes into account the Income Tax (Deduction for Expenses in relation to Secretarial Fee and Tax Filing Fee) Rules 2020 [P.U. (A) 162/2020]. References • Guidelines on the websites of the Institute and the LHDNM. • Income Tax (Deduction for Expenses in relation to Secretarial Fee and Tax Filing Fee) Rules 2020 [P.U. (A) 162/2020] (see our e-CTIM TECH-DT 42/2020 dated 9 June 2020). • Amended LHDNM Guidelines on Deduction for Expenses in Relation to Secretarial Fee and Tax Filing Fee dated 17 August 2018 (see our e-CTIM TECH-DT 56/2018 dated 30 August 2018).
Application for approval of the DGIR for Endowment under Subsection 44(11D) of the ITA 1967 (6 October 2020)	Purpose It explains the application procedure, conditions and criteria for approval for endowment under S.44(11D) of the Income Tax Act ("ITA") 1967, post-approval matters, and the tax treatment on persons who make endowment contributions. References • Guidelines and Application Form on the websites of the Institute and the LHDNM.
Application for approval of the DGIR for Wakaf under Subsection 44(11D) of the ITA 1967 (8 October 2020)	Purpose It explains the application procedure, conditions and criteria for approval for wakaf under S.44(11D) of the ITA 1967, post-approval matters, and the tax treatment on persons who make wakaf contributions. References • Guidelines and Application Form on the websites of the Institute and the LHDNM.

You may write to the Institute at technical@ctim.org.my in respect of any suggestions, concern or comments you may have on the above Guidelines so that we may raise them to the LHDNM.