

TECHNICAL

Direct Taxation

LHDNM GUIDELINES ON APPLICATION FOR DGIR'S APPROVAL UNDER SECTION 44(6) OF THE INCOME TAX ACT 1967

Guidelines (Available in Bahasa Malaysia only)	Remarks (Please access the Guidelines for the full details)
Application for Director General of Inland Revenue's (DGIR) approval under Section 44(6) of the Income Tax Act (ITA) 1967 for a House of Worship Building Fund (TPBRI) (8 June 2020)	<u>Purpose</u> It explains the eligibility criteria and conditions for the approval, the application procedure, the TPBRI Committee's responsibilities after obtaining the approval, the consequences of breaching the conditions for the approval, the approval period and application for extension of the approval, the DGIR's powers in relation to the approval and imposing conditions for the approval, and the tax treatment on TPBRI donors. <u>References</u> Guidelines and Application Form on the websites of the Institute and the LHDNM.
Application for DGIR's approval under Section 44(6) of the ITA 1967 on an Acquisition Fund for a House of Worship Acquisition Fund (TBRI) (8 June 2020)	<u>Purpose</u> It explains the eligibility criteria and conditions for the approval, the application procedure, the TBRI Committee's responsibilities after obtaining the approval, the consequences of breaching the conditions for the approval, the approval period and application for extension of the approval, the DGIR's powers in relation to the approval and imposing conditions for the approval, and the tax treatment on TBRI donors. <u>References</u> Guidelines and Application Form on the websites of the Institute and the LHDNM.

Application for DGIR's approval under Section 44(6) of the ITA 1967 on a Management Fund for a House of Worship Management Fund (TPRI) (15 July 2020)	<u>Purpose</u> It explains the eligibility criteria and conditions for the approval, the application procedure, the TPRI Committee's responsibilities after obtaining the approval, the consequences of breaching the conditions for the approval, the approval period and application for extension of the approval, the DGIR's powers in relation to the approval and imposing conditions for the approval, and the tax treatment on TPRI donors. <u>References</u> • Guidelines and Form on the websites of the Institute and the LHDNM. • These Guidelines replace the Guidelines on Application for DGIR's approval under Section 44(6) of the ITA 1967 for a House of Worship Management Fund dated 1 July 2013.
Application for DGIR's approval under Section 44(6) of the ITA 1967 on Welfare and Education Fund (TKDP) (15 July 2020)	<u>Purpose</u> It explains the eligibility criteria and conditions for the approval, the application procedure, the TKDP Committee's responsibilities after obtaining the approval, the consequences of breaching the conditions for the approval, the approval period and application for extension of the approval, the DGIR's powers in relation to the approval and imposing conditions for the approval, and the tax treatment on TKDP donors. <u>References</u> • Guidelines 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.

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