

e-CTIM TECH-DT 14/2021

3 February 2021

TO ALL MEMBERS

TECHNICAL

Direct Taxation

PERLINDUNGAN EKONOMI DAN RAKYAT MALAYSIA (PERMAI) ASSISTANCE PACKAGE - ADDITIONAL DIRECT TAX MEASURE

The Finance Minister has issued a Media Statement dated 21 January 2021 (in Bahasa Malaysia only) on the implementation of the Perlindungan Ekonomi dan Rakyat Malaysia (PERMAI) Assistance Package announced by the Prime Minister on 18 January 2021 which includes the following **additional direct tax measure**: -

- Double tax deduction is given on payment of COVID-19 detection tests that are borne by the employer from the period 1 January until 31 December 2021. (refer to paragraph 6(d) of the Media Statement)

Members may read the Media Statement in full at the [Institute's website](#) and the [Ministry of Finance's Prihatin website](#).

Other references

1. [Full text](#) of the Prime Minister's speech on 18 January 2021 on the PERMAI Assistance Package; and
2. Our [e-CTIM TECH-DT 7/2021](#) dated 20 January 2021 on PERMAI Assistance Package – Direct Tax Measures.

More details on the direct tax measures announced under the PERMAI Assistance Package will be circulated to members via e-CTIM upon release by the relevant authorities.

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