

e-CTIM TECH-DT 15/2021

4 February 2021

TO ALL MEMBERS

TECHNICAL

Direct Taxation

Income Tax Order [P.U. (A) 30/2021] and Income Tax Rules [P.U. (A) 31/2021]

P.U. (A)	Remarks (Please access the Order for the full details)
<p>30/2021</p> <p>Income Tax (Exemption) Order 2021</p> <p>(Gazetted on 26 January 2021)</p>	<p><u>Exemption from payment of income tax</u></p> <p>On the value of benefit (for the purpose to acquire smartphone, tablet or personal computer) which is received by an employee from his employer limited to an amount not exceeding RM5,000 in ascertaining the gross income from his employment in the basis period for a year of assessment ("YA").</p> <p><u>With effect for</u> YA 2020</p> <p><u>Further details</u> See paragraph 2(3) and 3 of the Order.</p>

References:

- [Income Tax \(Exemption\) Order 2021 \[P.U. \(A\) 30/2021\]](#); and
- Lampiran 3 of the [proposed tax measures under PENJANA dated 5 June 2020](#) (see our [e-CTIM TECH-DT 58/2020](#) dated 4 August 2020).

P.U. (A)	Remarks (Please access the Rules for the full details)
<p>31/2021</p> <p>Income Tax (Deduction for Value of Benefit given to Employees) Rules 2021</p> <p>(Gazetted on 26 January 2021)</p>	<p><u>Deduction allowed</u></p> <p>For the purpose of ascertaining the adjusted income of a person resident in Malaysia from its business for a basis period for a YA, a deduction shall be allowed for the value for benefit for the purpose to acquire smartphone, tablet or personal computer given by that person as an employer to his employee.</p> <p><u>With effect for</u> YA 2020</p>

Reference:

- [Income Tax \(Deduction for Value of Benefit given to Employees\) Rules 2021 \[P.U. \(A\) 31/2021\]](#).

Members may read the above Order and Rules in full at the official website of the [Attorney-General's Chambers](#).

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 Order and Rules.

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