

e-CTIM TECH-DT 18/2021

15 February 2021

TO ALL MEMBERS

TECHNICAL

Direct Taxation

Income Tax (Deduction for Employment of Senior Citizen, Ex-Convict, Parolee, Supervised Person and Ex-Drug Dependant) (Amendment) Rules 2021 [P.U. (A) 47/2021]

P.U. (A)	Remarks (Please access the Rules for the full details)
<p>47/2021</p> <p>Income Tax (Deduction for Employment of Senior Citizen, Ex- Convict, Parolee, Supervised Person and Ex-Drug Dependant) (Amendment) Rules 2021</p> <p>(Gazetted on 9 February 2021)</p>	<p><u>Amendment</u></p> <p>Income Tax (Deduction for Employment of Senior Citizen, Ex-Convict, Parolee, Supervised Person and Ex-Drug Dependant) Rules 2019 [P.U. (A) 164/2019] is amended in rule 1(2) by extending the effect of the Rules until the year of assessment 2025.</p>

References:

- [Income Tax \(Deduction for Employment of Senior Citizen, Ex-Convict, Parolee, Supervised Person and Ex-Drug Dependant\) \(Amendment\) Rules 2021 \[P.U. \(A\) 47/2021\]](#);
- [Income Tax \(Deduction for Employment of Senior Citizen, Ex-Convict, Parolee, Supervised Person and Ex-Drug Dependant\) Rules 2019 \[P.U. \(A\) 164/2019\]](#) (see our [e-CTIM TECH-DT 59/2019](#) dated 16 July 2019); and
- Appendix 21 of the [2021 Budget Speech](#).

Members may read the above 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 Rules.

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