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**TECHNICAL - DIRECT TAXATION**

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**e-CTIM TECH-DT 47/2021**

**11 May 2021**

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

<b>Guidelines (Available in Bahasa Malaysia only)</b>	<b>Remarks (Please access the Guidelines for the full details)</b>
<b>Application for Director General of Inland Revenue's (DGIR) approval under Section 44(6) of the Income Tax Act (ITA) 1967 for <i>Tabung Pembelian Sekolah Agama (TBSA) / Tabung Pembinaan Sekolah (TPS) / Tabung Sumbangan Wang Awam Sekolah (TSUWAS)</i></b> (28 April 2021)	<p>The Guidelines explain the eligibility criteria and conditions for the approval, the application procedure, the TBSA / TPS / TSUWAS 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 TBSA / TPS / TSUWAS donors.</p> <p><u>Note</u></p> <p>LHDNM had previously issued the Guideline on Application for DGIR's approval under Section 44(6) of the ITA 1967 for TSUWAS dated 16 July 2012.</p>

References for application for DGIR's approval under Section 44(6) of the ITA 1967 for:

- 1 - [Tabung Pembelian Sekolah Agama \(TBSA\) - Guideline and Checklist](#);
- 2 - [Tabung Pembinaan Sekolah \(TPS\) – Guideline, Checklist and Forms](#); and
- 3 - [Tabung Sumbangan Wang Awam Sekolah \(TSUWAS\) - Guideline and Checklist](#).

You may write to the Institute at [technical@ctim.org.my](mailto: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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