

**e-CTIM TECH-DT 5/2021**

**18 January 2021**

**TO ALL MEMBERS**

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**TECHNICAL**

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**Direct Taxation**

**Income Tax (Deduction for Expenditure on Issuance or Offering of Sustainable and Responsible Investment Sukuk) (Amendment) Rules 2021 [P.U. (A) 2/2021]**

<b>P.U. (A)</b>	<b>Remarks</b> <b>(Please access the Rules for the full details)</b>
<p>2/2021</p> <p><b>Income Tax (Deduction for Expenditure on Issuance or Offering of Sustainable and Responsible Investment Sukuk) (Amendment) Rules 2021</b></p> <p>(Gazetted on 6 January 2021)</p>	<p><u>Amendment</u></p> <p>Income Tax (Deduction for Expenditure on Issuance or Offering of Sustainable and Responsible Investment Sukuk) Rules 2017 [P.U. (A) 221/2017] (reported in our e-CTIM TECH-DT 58/2017 dated 8 August 2017) is amended so that:</p> <ul style="list-style-type: none"><li>• It is effective until the year of assessment 2023; and</li><li>• A company for the purpose of the P.U. (A) 221/2017 means a company resident in Malaysia which is incorporated or deemed to be registered under the Companies Act 2016 or incorporated under the Labuan Companies Act 1990.</li></ul>

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](mailto:technical@ctim.org.my) in respect of any suggestions, concern or comments you may have on the above Rules.

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