

e-CTIM TECH-DT 8/2021

21 January 2021

TO ALL MEMBERS

TECHNICAL

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]

P.U. (A)	Remarks (Please access the Rules for the full details)
<p>2/2021</p> <p>Income Tax (Deduction for Expenditure on Issuance or Offering of Sustainable and Responsible Investment Sukuk) (Amendment) Rules 2021</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">• It is effective until the year of assessment 2023; and• 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.

References:

- [Income Tax \(Deduction for Expenditure on Issuance or Offering of Sustainable and Responsible Investment Sukuk\) \(Amendment\) Rules 2021 \[P.U. \(A\) 2/2021\]](#);
- [Income Tax \(Deduction for Expenditure on Issuance or Offering of Sustainable and Responsible Investment Sukuk\) Rules 2017 \[P.U. \(A\) 221/2017\]](#); and
- [e-CTIM TECH-DT 58/2017](#) dated 8 August 2017.

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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