

TECHNICAL

Direct Tax

**INCOME TAX (DEDUCTION FOR EXPENSES IN RELATION TO SECRETARIAL FEE AND TAX FILING FEE) RULES 2014 [P.U. (A) 336/2014]**

These Rules were gazetted on **17 December 2014** and are made pursuant to paragraph [154\(1\)\(b\)](#) read together with paragraph [33\(1\)\(d\)](#) of the Income Tax Act 1967 (ITA).

For the purpose of ascertaining the adjusted income of a **person resident in Malaysia** from his business in the basis period for a year of assessment (YA), a deduction shall be allowed for expenses as set-out in the table below.

Paragraph	Expenses allowed a deduction
Para 2(1)(a)	<b><u>Secretarial Fee</u></b> Secretarial fee charged in respect of secretarial services provided by a company secretary registered under the <a href="#">Companies Act 1965</a> to comply with the statutory requirements under that Act, which is incurred and paid by the person in the basis period for that YA ( <b><i>The deduction shall be allowed with effect from YA 2015.</i></b> )
Para 2(2)	The total amount of deduction allowed under Para 2(1)(a) shall <b>not exceed RM5,000</b> for a YA.
Para 2(1)(b)	<b><u>Tax Filing Fee</u></b> Tax filing fee charged by a tax agent approved under the ITA or the Goods and Services (GST) Act 2014 which is incurred and paid by the person in the basis period for that YA in respect of: <ul style="list-style-type: none"> <li>• The preparation and submission of return in the prescribed form for the purposes of Sections <a href="#">77</a>, <a href="#">77A</a>, <a href="#">77B</a>, <a href="#">83</a> and <a href="#">86</a> of the ITA for the basis period for the immediately preceding YA (<b><i>The deduction shall be allowed with effect from YA 2016</i></b>); and</li> <li>• The preparation and submission of forms prescribed for the purposes of <a href="#">Section 107C</a> of the ITA or a return in the prescribed form for the purposes of <a href="#">Section 41</a> of the GST Act 2014 in the basis period for that YA (<b><i>The deduction shall be allowed with effect from YA 2015.</i></b>)</li> </ul>
Para 2(3)	The total amount of deduction allowed under Para 2(1)(b) shall <b>not exceed RM10,000</b> for a YA.

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

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