

TO ALL MEMBERS

TECHNICAL

Direct Tax

[INCOME TAX \(DEDUCTION FOR TRAINING COSTS UNDER SKIM LATIHAN 1MALAYSIA FOR UNEMPLOYED GRADUATES\) \(AMENDMENT\) RULES 2015 \[P.U. \(A\) 53/2015\]](#)

The above Rules [P.U. (A) 53/2015] dated 24 March 2015 was made pursuant to paragraph 154(1)(b) read together with paragraph 33(1)(d) of the Income Tax Act 1967 (Act). It will take effect from the year of assessment (YA) 2015.

An amendment is made to the [Income Tax \(Deduction For Training Costs under Skim Latihan 1Malaysia for Unemployed Graduates\) Rules 2013 \[P.U. \(A\) 260/2013\]](#) by substituting the words “31 December 2016” in Rule 3(5)(a) with the words “31 December 2020”.

(Note: The proposal to extend the incentive granted under the above Rules [P.U. (A) 260/2013] by 4 years to 31 December 2020 was included in the proposals made in the Budget 2015.)

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

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