

TO ALL MEMBERS

TECHNICAL

Direct Taxation

[LHDNM Announcement -- Unapproved Institutions under Section 44\(6\) ITA 1967](#)

The Inland Revenue Board of Malaysia (LHDNM) announced that the *Dana CSR Kifayah Korporat untuk Amal* organised by the *Biro Khidmat Komuniti Pengurusan Kifayah CSR Korporat-Korporat Malaysia untuk Amal/Pertubuhan Pengurusan Pembangunan Inisiatif Pelapis Usahawan Muda Negeri Sabah* is not an organisation approved under [subsection 44\(6\) of the Income Tax Act \(ITA\) 1967](#), for not fulfilling the conditions set out in the Act.

Therefore, cash contributions to the organisation are not eligible for tax deduction under [subsection 44\(6\) of the ITA 1967](#).

Members may view the announcement at the [Institute website](#) and the [LHDNM website](#).

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