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WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

KAEDAH-KAEDAH CUKAI PENDAPATAN
(POTONGAN BAGI KOS LATIHAN DI BAWAH SKIM
LATIHAN 1MALAYSIA BAGI GRADUAN MENGGANGGUR)
2013

*INCOME TAX
(DEDUCTION FOR TRAINING COSTS UNDER SKIM LATIHAN
1MALAYSIA FOR UNEMPLOYED GRADUATES) RULES 2013*



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AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN BAGI KOS LATIHAN DI BAWAH SKIM LATIHAN 1MALAYSIA BAGI GRADUAN MENGGANGGUR) 2013

PADA menjalankan kuasa yang diberikan oleh perenggan 154(1)(b) dibaca bersama dengan perenggan 33(1)(d) Akta Cukai Pendapatan 1967 [*Akta 53*], Menteri membuat kaedah-kaedah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Kaedah-kaedah ini bolehlah dinamakan **Kaedah-Kaedah Cukai Pendapatan (Potongan bagi Kos Latihan di bawah Skim Latihan 1Malaysia bagi Graduan Menganggur) 2013**.

(2) Kaedah-Kaedah ini disifatkan telah mula berkuat kuasa pada 1 Jun 2012.

Tafsiran

2. Dalam Kaedah-Kaedah ini, melainkan jika konteksnya menghendaki makna yang lain—

“pelatih” ertinya seorang graduan menganggur warganegara Malaysia yang menjalani suatu skim latihan;

“skim latihan” ertinya program Skim Latihan 1Malaysia selama lapan hingga dua belas bulan yang berterusan bagi graduan menganggur yang diluluskan oleh Unit Perancang Ekonomi di bawah Jabatan Perdana Menteri Malaysia;

“syarikat yang layak” ertinya suatu syarikat—

(a) yang diperbadankan di Malaysia di bawah Akta Syarikat 1965 [*Akta 125*]; dan

(b) yang diluluskan oleh Unit Perancang Ekonomi di bawah Jabatan Perdana Menteri Malaysia untuk mengambil bahagian dalam skim latihan.

Potongan

3. (1) Bagi maksud menentukan pendapatan larasan bagi syarikat yang layak di Malaysia daripada perniagaannya bagi suatu tempoh asas bagi suatu tahun taksiran, suatu potongan hendaklah dibenarkan bagi apa-apa belanja pasti dan perbelanjaan yang disebut dalam subkaedah (2) yang dilakukan oleh syarikat yang layak itu dalam tempoh asas itu bagi mengendalikan skim latihan itu.

(2) Belanja pasti dan perbelanjaan yang disebut dalam subkaedah (1) untuk setiap skim latihan ialah—

- (a) elaun latihan bulanan yang tidak kurang daripada satu ribu ringgit yang dibayar kepada pelatih untuk tempoh maksima selama dua belas bulan;
- (b) perbelanjaan yang dilakukan bagi latihan yang disediakan kepada pelatih;
- (c) perbelanjaan yang dilakukan bagi elaun makanan, perjalanan dan tempat tinggal kepada pelatih semasa menjalani skim latihan itu; dan
- (d) fi yang dibayar kepada seseorang yang telah dilantik untuk mengendalikan latihan kemahiran insaniah di bawah skim latihan itu.

(3) Jumlah amaun potongan yang boleh dibenarkan di bawah perenggan (2)(b), (c) dan (d) bagi setiap pelatih hendaklah tidak melebihi lima ribu ringgit bagi setiap skim latihan.

(4) Amaun potongan yang dibenarkan di bawah subkaedah (1) hendaklah bersamaan dengan dua kali amaun belanja pasti dan perbelanjaan yang dibenarkan di bawah Kaedah-Kaedah ini.

(5) Bagi maksud melayakkan untuk potongan di bawah Kaedah-Kaedah ini, syarikat yang layak yang menuntut potongan itu hendaklah mengemukakan surat daripada Unit Perancang Ekonomi di bawah Jabatan Perdana Menteri Malaysia yang menyatakan bahawa—

- (a) skim latihan itu telah diluluskan oleh Unit Perancang Ekonomi di bawah Jabatan Perdana Menteri Malaysia yang mana tarikh kelulusan itu bermula dari 1 Jun 2012 hingga 31 Disember 2016; dan
- (b) pelaksanaan skim latihan itu hendaklah dimulakan dalam masa dua belas bulan dari tarikh kelulusan oleh Unit Perancang Ekonomi di bawah Jabatan Perdana Menteri Malaysia.

Dibuat 29 Julai 2013

[Perb. 0.3865/457; LHDN 01/35/(S)/42/51/231; PN(PU2)80/LXXI]

DATO' SERI AHMAD HUSNI MOHAMAD HANADZLAH
Menteri Kewangan Kedua

[Akan dibentangkan di Dewan Rakyat menurut subseksyen 154(2) Akta Cukai Pendapatan 1967]

INCOME TAX ACT 1967

INCOME TAX (DEDUCTION FOR TRAINING COSTS UNDER SKIM LATIHAN 1MALAYSIA
FOR UNEMPLOYED GRADUATES) RULES 2013

IN exercise of the powers conferred by paragraph 154(1)(b) read together with paragraph 33(1)(d) of the Income Tax Act 1967 [Act 53], the Minister makes the following rules:

Citation and commencement

1. (1) These rules may be cited as the **Income Tax (Deduction for Training Costs under Skim Latihan 1Malaysia for Unemployed Graduates) Rules 2013**.

(2) These Rules are deemed to have come into operation on 1 June 2012.

Interpretation

2. In these Rules, unless the context otherwise requires—

“trainee” means an unemployed graduate of Malaysian citizen who undergoes a training scheme;

“training scheme” means the Skim Latihan 1Malaysia programme of eight to twelve continuous months for the unemployed graduates approved by the Economic Planning Unit under the Prime Minister’s Department of Malaysia;

“qualifying company” means a company—

(a) incorporated in Malaysia under the Companies Act 1965 [Act 125]; and

(b) approved by the Economic Planning Unit under the Prime Minister’s Department of Malaysia to participate in the training scheme.

Deduction

3. (1) For the purpose of ascertaining an adjusted income of a qualifying company in Malaysia from its business for a basis period for a year of assessment, a deduction shall be allowed for any outgoings and expenses as described in subrule (2) which were incurred by that qualifying company during that basis period for conducting the training scheme.

(2) The outgoings and expenses referred to in subrule (1) for each training scheme are—

- (a) monthly training allowance of not less than one thousand ringgit paid to the trainees for a maximum period of twelve months;
- (b) expenditure incurred for the training provided to the trainees;
- (c) expenditure incurred for food, travelling and accommodation allowances of the trainees during the training scheme; and
- (d) fees paid to a person who has been appointed to conduct soft-skills training under the training scheme.

(3) The total amount of deduction allowable under paragraphs (2)(b), (c) and (d) for each trainee shall not exceed five thousand ringgit for each training scheme.

(4) The amount of deduction allowed under subrule (1) shall be equivalent to double the amount of outgoings and expenses allowed under these Rules.

(5) For the purpose of qualifying for the deduction under these Rules, the qualifying company claiming for the deduction shall produce a letter from the Economic Planning Unit under the Prime Minister's Department of Malaysia specifying that—

- (a) the training scheme has been approved by Economic Planning Unit under the Prime Minister's Department of Malaysia where the date of approval begins from 1 June 2012 until 31 December 2016; and
- (b) the implementation of the training scheme shall commence within twelve months from the date of approval by the Economic Planning Unit under the Prime Minister's Department of Malaysia.

Made 29 July 2013

[Perb. 0.3865/457; LHDN 01/35/(S)/42/51/231; PN(PU2)80/LXXI]

DATO' SERI AHMAD HUSNI MOHAMAD HANADZLAH
Second Minister of Finance

[To be laid before the Dewan Rakyat pursuant to subsection 154(2) of the Income Tax Act 1967]