

TAX-DEDUCTIBLE BUSINESS EXPENSES



Understanding Tax Deductibility of Expenses

HRD Corp Claimable (SBL-Khas)

Deductible business expenses reduce your company's taxable income and the amount of tax you need to pay.

Most sole-proprietors, partnerships and companies engaged tax agents to handle the preparation and submission of their own income tax returns but having the basic tax knowledge of tax-deductible expense in order to minimise any potential miscommunication between the companies and the tax agents is important.

By the end of this workshop, participants will be able to enhance the understanding of what business expenditures are tax deductible.

Pre-Requisites

- Stable Internet Connection
- Webcam and Earphones

Course Content

Topic 1: General Deduction Test

Topic 2: Section 33 ITA 1967

Topic 3: Section 34 ITA 1967

Topic 4: PU(A) Orders

Topic 5: Public Rulings

Topic 6: Expenses which are:

- Single Deduction
- Double Deduction
- Further Deduction

Topic 7: Statutory Prohibited Expenses

Topic 8: Specific Prohibited Expenses

Topic 9: Section 39 ITA 1967

Topic 10: Pre-Commencement of Business Expenses

Topic 11: Various Types of Business Deductions Available to Business

Topic 12: Examples of Deductible and Non- Deductible Expenses

Topic 13: Differentiate between Capital Expenditure and Revenue Expenditure

Topic 14: Potential Areas of Uncertainty within the Provisions of the ITA

Topic 15: Recent Case Laws on the Deductibility of Revenue Expenses

When & Where

11 April 2025
(Friday)
9.00 am to 5.00 pm

**Remote Online Learning -
Zoom**

Who Should Attend

CEOs, Managing
Directors, General
Managers, CFOs,
Financial Controllers,
Accountants,
Administrators,
Company Secretaries,
Tax Managers &
Consultants

Training Investment

RM 700 per participant
(inclusive of Service Tax,
Online Course Materials, and
E-Certificate of Attendance)

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Khas)**

Trainer's Profile

Yong Mei Sim

Yong Mei Sim has served over 35 years in the Inland Revenue Board of Malaysia ("IRB") and held the last position as the Principal Assistant Director of the Penang branch, before retiring in 2016.

She obtained a Bachelor of Science Degree majoring in Economics with a Second Class Upper from the University Science of Malaysia in Penang. She was later awarded the prestigious JPA scholarship to pursue and successfully completed her Master's of Science in Taxation from the Golden Gate University in San Francisco, USA.

During her tenure in office, she has been, inter alia, an audit manager in charge of the Payroll Taxes Unit, Field Audit, and Desk Audit Unit. She had actively assisted the Federal Councils of the IRB in handling tax litigation cases. Among the landmark tax litigation cases in which she was directly involved are ICTSB vs DGIR, PSSB vs DGIR, and Marigold (M) Sdn Bhd vs DGIR.

With her vast knowledge and experience in the field of Malaysian taxation, she has been invited by the IRB and other professional bodies to speak extensively around the country and to share her valuable experience and expertise on income tax updates and all other relevant taxation matters.

Testimonials

"In short, the overall training programme is outstanding & excellent. It really helps me a lot in carry out my tasks related to tax comp/tax file. I hope I can participate in similar training again." Mr. Lai, HR Executive

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Other Programmes [HERE](#)



Contact Us

Carriera Academy Sdn Bhd

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