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Crowe Chat

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1. Media Release on Termination of e-filing for YAs 2012 to 2015

The Inland Revenue Board of Malaysia (IRBM) has issued a [Media Release](#) (available in the Malay language only) to inform the public that e-filing access from YAs 2012 to 2015 for individuals, employers, partnerships, associations and companies has been terminated with effect from 1 July 2023.

Any submission of tax returns for YAs 2012 to 2015 can be done manually by using a paper form which can be downloaded from the IRBM's website.



2. Income Tax (Deduction for Expenditure Incurred for Provision of Approved Internship Programme) (Amendment) Rules 2023

Introduction

It was proposed in the 2022 Budget that the scope of double deductions for companies conducting Structured Internship Programmes approved by Talent Corporation Malaysia Berhad be expanded to include students pursuing Master's degrees, professional certificates and Malaysian Skills Certificate Levels 1 and 2, and extended to the YA 2025.

Amended Income Tax Rules

To legislate the proposal, [Income Tax \(Deduction for Expenditure Incurred for Provision of Approved Internship Programme\) \(Amendment\) Rules 2023](#) was gazetted on 23 June 2023.



2. Income Tax (Deduction for Expenditure Incurred for Provision of Approved Internship Programme) (Amendment) Rules 2023 (cont'd)

Details of the Amended Income Tax Rules

The Amended Income Tax Rules provide that a double deduction will be given for the following expenses incurred by a resident in Malaysia and approved by TalentCorp for conducting an approved internship programme with effect from YA 2022 until YA 2025:

- i. Monthly allowances paid to students pursuing:
 - Malaysian Skills Certificates Levels 1 to 4, diploma level or its equivalent, of not less than RM500 per student
 - Malaysian Skills Certificate Level 5, Bachelors degree, Masters degree or its equivalent, or professional certificate, of not less than RM600 per student
- ii. Expenditure incurred for the provision of training
- iii. Meals, travelling expenses and accommodation for the students during the internship programme
- iv. Expenditure incurred for digital and communication costs

For items (ii), (iii) and (iv), the total deductions allowable for each student shall not exceed RM5,000.

Featured Article:

A Giant Step Towards Tax Digitalisation: **Malaysia's Electronic Invoice (e-Invoice) System**

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