



# MASTER BUILDERS ASSOCIATION MALAYSIA PERSATUAN KONTRAKTOR BINAAN MALAYSIA

(PPM-002-14-26051954)



*The Prime Mover and The Recognised Voice  
of the Malaysian Construction Industry*

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### Honorary Advisor (Taxation)

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*Deloitte Tax Services Sdn Bhd*

Website  
[mbam.org.my](http://mbam.org.my)

TO : MBAM MEMBERS  
REF : MBAM/25/01/2019/07/05/243

DATE: 5 JULY 2019

Dear Sir/Madam,

## INCOME TAX (DEDUCTION FOR EMPLOYMENT OF SENIOR CITIZEN, EX-CONVICT, PAROLEE, SUPERVISED PERSON AND EX-DRUG DEPENDANT) RULES 2019

Federal Government Gazette published by Attorney General's Chambers of Malaysia dated 11 June 2019 outlines the new rules which shall have effect for the years of assessment 2019 and 2020; and shall apply to an employee who has a source of income consisting of business only.

For the purpose of ascertaining the adjusted income of an employer for the basis period for a year of assessment, there shall be allowed as a deduction the remuneration of the kind allowable under section 33 of the Income Tax Act 1967 payable by him to his employee, who is a citizen of Malaysia and resident in Malaysia, from amongst the following:

- A senior citizen who shall be sixty years and above;
- An ex-convict who is a person who had been convicted for any offence by a court and had served his sentence of imprisonment;
- A parolee as defined in the Prison Act 1995 [Act 537];
- A supervised person who is a prisoner directed by an Officer in Charge to work at such labour under subparagraph 47 (1) (b)(iii) of the Prison Act 1995; or
- An ex-drug dependant who –
  - had undergone treatment and rehabilitation pursuant to the Drug Dependants (Treatment and Rehabilitation) Act 1983 [Act 283];
  - had undergone supervision pursuant to paragraph 6(1)(b) of the Drug Dependants (Treatment and Rehabilitation) Act 1983 or subsection 38B(1) of the Dangerous Drugs Act 1952 [Act 234]; or
  - had been placed under supervision pursuant to paragraph 8(3)(b) of the Drug Dependants (Treatment and Rehabilitation) Act 1983, and is registered with the National Anti-Drugs Agency (MyAADK system).

Conditions and other details are as in attachment.

For enquiries, please contact Mr Mohd Farhan or Mr Mohd Hanif at Tel +603-7984 8636, Fax +603 7982 6811 or email to [mbaml6@mbam.org.my](mailto:mbaml6@mbam.org.my) cc [mbaml7@mbam.org.my](mailto:mbaml7@mbam.org.my).

Thank you.

Yours faithfully,

**MASTER BUILDERS ASSOCIATION MALAYSIA**

**LOH MEI LING**  
Executive Director

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Founder Member: ASEAN Constructors' Federation (ACF)

