

TAX DEDUCTIBLE ?

你的公司还在交那么多税吗?!?!

到底什么可以扣税什么不
可以扣税呢?!



Entertainment Expenses

娱乐消遣费用

- 50% or 100% deductible?

我customer的儿子
结婚我包红包
可以扣税吗？！

我请potential
customer吃饭可
以扣没有？！



What is entertainment expenses?

According to Income Tax Acts:

1. the provision of food, drink, recreation or hospitality of any kind and
2. the provision of accommodation or travel in connection with or for the purpose of facilitating entertainment of the kind mentioned in (1)

By a person or an employee in connection with a trade or business carried out by that person



NO.	Entertainment Expenses	100% Deductible
1	<p>Provision of entertainment such as food, drink and recreation to employees.</p> <p>Example: Free meals and refreshments for staff, annual dinners and family day.</p>	YES
2	<p>Business consist of providing entertainment to paying customers such as restaurant or cinema.</p> <p>Example: (a) Meals provided by airlines or other transportation business to passengers. (b) Cultural shows provided by hotels or restaurants.</p>	YES



NO.	Entertainment Expenses	100% Deductible
3	Promotional samples of tax payers' products. Example: Free samples to guests at launching of product.	YES
4	Provision of benefit to an employee. Example: Company trip within Malaysia which involves employer, employee and immediate family members of the employee.	YES
5	Provision of entertainment which is related wholly to sales arising from that business. Example: Expenses incurred on food and drink during launching of a new housing project.	YES



However, kindly noted that;

Entertainment to
a **potential** customer
is **not** allowed for deduction
有潜力顾客**不可以扣税**

Entertainment to **existing**
customers or suppliers
allowed for **50%** deduction
现有顾客与供应商扣50%

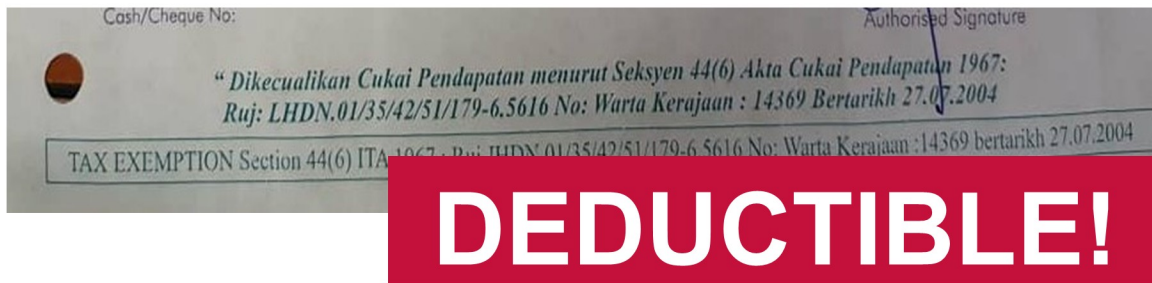


Donation 捐款

**“Dikecualikan Cukai
Pendapatan” 很重要!!!**

IMPORTANT:

Always refer to your receipt whether included the following wording:



Commission 佣金

Directly and **genuinely**
relevant to your
company's **SALES**



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