

Double Deduction on Application of ISO Certification and Halal Certification

如何于国际质量认证(ISO)和清真认证(HALAL)参与市场竞争的同时获取双倍税收扣除?

Remember its **DOUBLE !**
记得是双倍哦!!





Condition Requirement 所需条件

- Expenditure for certification application but not capital expenditure.
认证申请费用而不是资本支出(例如:购买固定资产)
- Charges by Jabatan Standard Malaysia or certification bodies determined by Minister.
于由马来西亚标准局**指定和认证**的实验室或认证机构



HALAL Certification Agency Determined by Minister

指定清真认证机构

Jabatan Kemajuan Islam Malaysia (JAKIM)

马来西亚伊斯兰教发展局

Jabatan-Jabatan Agama Islam Negeri

州属伊斯兰宗教局



جائتو كمالو ان اسلام مليسيا
JABATAN KEMAJUAN ISLAM MALAYSIA

Majlis-Majlis Agama Islam Negeri

州属伊斯兰理事会



Quality System and Standard Certification from Certification Bodies Determined by Minister

指定国际质量认证(ISO)机构





The list of the company that provide certificate of quality and standard system certification **may updated from time to time** on Jabatan Standard Malaysia and LHDNM official website. For more, please refer following website:

<http://www.jsm.gov.my/>

马来西亚标准局**不定时**在马来西亚标准局和LHDNM网页**更新**获得质量和标准认证证书公司列表。更多请游览以下网址：



Expenditure Entitled for Double Deduction **双倍税收扣除费用包括**

- Application Fee 申请费用
- Annual Fee (For First Year Only) 年费(仅适用于第一年)
- Assessment Fee 评估费
- Others fee charged by Jabatan Standard Malaysia or Certification Agency before certification is obtained.

其他马来西亚标准局或者认证机构在获取质量和标准认证之前所收取的费用





Allowable Expenditure for Single Deduction - Paragraph 34(6)(m) ACP 1967

只允许一次扣除的费用

- Annual surveillance fee - to ensure the company continuously complies with the criteria set by Jabatan Standard Malaysia after recognition.
年度监督费 - 确保公司在获得认可后继续遵守马来西亚标准局制定的标准。
- Annual renewal fee
年度续订费
- re-assessment fee - re-evaluation prior to expiration of the certificate
重新评估费-证书到期前的重新评估
- Others fee charged by Jabatan Standard Malaysia or Certification Agency after certification is obtained
其他马来西亚标准局或者认证机构在获取质量和标准认证之后所收取的费用





Disallowable Expenditure - Paragraph 34(6)(ma) and Paragraph 34(6)(m) ACP 1967 **不允许扣除的费用**

- Expenses related to consulting such as travel, accommodation and food to obtain the certificate
获取认证证书相关的咨询费用,例如:旅行,住宿和食物等
- Training to employees to obtaining the certificate
培训员工以获得认证证书
- Other expenses incurred for the purpose of obtaining certification and accreditation certificates and the amount of such expenses is the amount not charged by Jabatan Standard Malaysia.
其他不是马来西亚标准局收取的费用以获得认证证书



Reference

参考

- Garis panduan bagi potongan perbelanjaan di bawah perenggan 34(6)(m) dan 34(6)(ma) Akta Cukai Pendapatan 1967 bagi maksud pengiraan cukai pendapatan
- http://phl.hasil.gov.my/pdf/pdfam/CERTIFICATIONBODIES_21052018.pdf
- http://phl.hasil.gov.my/pdf/pdfam/accredited_Cbs_updated_02032020.pdf

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