

Special Deduction and Other Claims				
Code	Type Of Expenditure	Reference	Effective Period	Category Entitled To Claim
134	Expenditure for establishment of an Islamic stock broking business	P.U. (A) 65/2007	W.e.f 02.09.2006	Company
		P.U. (A) 401/2009 [Amendments to P.U. (A) 65/2007]	W.e.f 01.01.2010	
135	Expenditure incurred for participating in international standardization activities approved by the Department of Standards Malaysia	Paragraph 34(6)(o) ITA 1967	W.e.f YA 2004	Company
136	Expenditure incurred on the provision of infrastructure in relation to its business which is available for public use, subject to the prior approval of the Minister	Paragraph 34(6)(ha) ITA 1967	W.e.f YA 2008	Company
137	Deduction for investment in a Bionexus status company	P.U. (A) 306/2016 (Revokes P.U. (A) 373/2007)	W.e.f YA 2016 (Investment made from 1.1.2016 – 31.12.2020)	■ Company ■ Individual who is a Malaysian citizen, resident and has business income source
		P.U. (A) 212/2022 [Amendments to P.U. (A) 306/2016]	W.e.f 1.1.2021 (Investment made from 1.1.2021 – 31.12.2022)	
138	Deduction for cost of spectrum assignment	P.U. (A) 447/2007	W.e.f YA 2007	Company
139	Deduction for cost of obtaining Chain of Custody Certification from Malaysian Timber Certification Council	P.U. (A) 42/2008	W.e.f YA 2007	Company
140	Deduction of pre-commencement of business expenses relating to employee recruitment	P.U. (A) 361/2008	W.e.f YA 2009	Resident person
141	Deduction for benefit and gift from employer to employee	P.U. (A) 153/2009	W.e.f YA 2008	Resident person
		P.U. (A) 226/2009 [Amendments to P.U. (A) 153/2009]	W.e.f YA 2008	
142	Deduction for investment in an approved consolidation of management of smallholding and idle land project	P.U. (A) 417/2009	W.e.f YA 2002	■ Company ■ Co-operative society ■ Partnership ■ Individual
		P.U. (A) 294/2010 [Amendments to P.U. (A) 417/2009]	W.e.f YA 2002	
143	Deduction for cost of preparation of corporate knowledge-based master plan	P.U. (A) 419/2009	W.e.f YA 2003	Company
		P.U. (A) 295/2010 [Amendments to P.U. (A) 419/2009]	W.e.f YA 2003	
144	Expenditure on registration of patent and trade mark	P.U. (A) 418/2009	YA 2010 - YA 2014	■ Company ■ Enterprise