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CCS Insights


公司秘书及税务申报费扣税事项指南 - 2

Guideline for Deduction of Expenses for
Secretarial Fee and Tax Filing Fee - 2

Feel the CCS & Co Difference



目的
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这份指南的发出，主要是为了对
公司秘书费和税务申报费用，包括：销售税，服务税，离
境税及旅游税，自2020年在税务【扣税】上的处理。


These guidelines are issued to provide an explanation of
tax treatment for expenses of secretarial fees and tax filing
fees, including filing for sales tax, service tax, levy and tourism
tax with effective from Year of Assessment 2020.



法律条规

Legislations


3 Legislations



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- 适用于：
 - 1967年所得税法令第77、77A, 77B, 83、86、107C条
 - 2018年销售税法令第26条;
 - 2018年服务税法令第26条;
 - 2019年离境税法令第19条;和
 - 2017年旅游税法令第19条。

3 Legislations



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- Applicable to:
 - Section 77, 77A, 77B, 83, 86, 107C of the Income Tax Act 1967
 - Section 26 of the Sales Tax Act 2018;
 - Section 26 of the Service Tax Act 2018;
 - Section 19 of the Departure Levy Act 2019; and
 - Section 19 of the Tourism Tax Act 2017.

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FEEL THE CCS & CO DIFFERENCE

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