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## **EMPLOYERS CIRCULAR NO. 10/2010**

### **HUMAN RESOURCES DEVELOPMENT LEVY AS ALLOWABLE EXPENSE UNDER INCOME TAX ACT, 1967**

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#### **1.0 PURPOSE**

- 1.1 The purpose of this circular is to inform employers that the human resources development (HRD) levy paid to Pembangunan Sumber Manusia Berhad is classified as allowable expense for tax purposes under section 33 of the Income Tax Act, 1967 as it is considered as an expense incurred in the production of gross income.
- 1.2 With this treatment, employers are encouraged to pay their monthly HRD levy promptly and claim financial assistance to create a highly skilled workforce through retraining and skills upgrading.
- 1.3 Please contact your tax agents or auditors on the computation of chargeable income for further clarification.

Thank you.

***“PEKERJA TERLATIH MENJANA KECEMERLANGAN”***  
***“Pekerja Berinovasi Pemacu Transformasi”***

Yours sincerely,

**( AMIRNUDDIN BIN MAZLAN )**  
Chief Executive  
Pembangunan Sumber Manusia Berhad