

**INCOME TAX (DEDUCTION FOR THE COSTS OF IMPLEMENTATION OF
FLEXIBLE WORK ARRANGEMENTS) RULES 2021
APPLICATION FORM**

This application form is to apply for Deduction Cost of Implementation Flexible Work Arrangement (FWA) Tax for verification and review by TalentCorp in accordance with established criteria.

Please refer to the ***Flexible Work Arrangements (FWA) Income Tax Deduction Guidelines*** before completing this application form.

Important Note

1. Please ensure all items on the checklist below are complete and satisfied:

- Eligibility criteria for FWA Income Tax Deduction are met
- Eligibility for FWA Income Tax Deduction
- All sections must be completed
- Compulsory documents are attached with this application:
 - i. *A certified copy of latest Memorandum and Articles of Associations; if applicable
 - ii. *A certified copy of latest certificate of Incorporation of company (Form 9); if applicable
 - iii. *A certified copy of the document showing the latest paid-up capital (Form 24); if applicable
 - iv. *A certified copy of the latest Notice of Registered Office (Form 44); if applicable
 - v. *A certified copy of the latest particulars of Directors, Managers and Secretaries (Form 49); if applicable
 - vi. *A certified copy of the latest company super form; if applicable
 - vii. *Declaration form
 - viii. Latest company profile search result by Companies Commission of Malaysia (SSM)
 - ix. Invoices or proof of payment
 - x. Detailed breakdown of costs incurred

Note: *All certified documents must be certified by Commissioner of Oath or Company Secretary.

- Supporting documents for each deductible item are attached with this application

2. TalentCorp have the right to request for additional supporting documents to be attached to support the application decision.

SECTION 1: COMPANY DETAILS

Applicant Overview

Company Name:	
Company Registration No.:	
Company Address:	
Industry:	<input type="checkbox"/> Construction <input type="checkbox"/> Consumer products & services <input type="checkbox"/> Energy <input type="checkbox"/> Financial services <input type="checkbox"/> Healthcare <input type="checkbox"/> Industrial products & services <input type="checkbox"/> Plantation <input type="checkbox"/> Real estate investment trusts <input type="checkbox"/> Technology <input type="checkbox"/> Telecommunications & media <input type="checkbox"/> Transportation & logistics <input type="checkbox"/> Utilities <input type="checkbox"/> Other: _____
No. of Employees in Company:	<input type="checkbox"/> 50 employees and below <input type="checkbox"/> 51-100 employees <input type="checkbox"/> 101-500 employees <input type="checkbox"/> 501-1000 employees <input type="checkbox"/> 1001 employees and above
Contact Name:	
Contact Number (Work):	
Contact Number (Mobile):	
Email:	

SECTION 2: FLEXIBLE WORK ARRANGEMENTS (FWA) IMPLEMENTATION SUMMARY

FWA Implementation Summary

Type of tax Deduction claim:	<input type="checkbox"/> Consultation fees <input type="checkbox"/> Capacity development <input type="checkbox"/> Software <input type="checkbox"/> Software subscription
Type of FWA being implemented:	<input type="checkbox"/> Compressed work week <input type="checkbox"/> Employee's choice of day off <input type="checkbox"/> Flexi hours <input type="checkbox"/> Job sharing <input type="checkbox"/> Leaving early from work <input type="checkbox"/> Modified role <input type="checkbox"/> Phased retirement <input type="checkbox"/> Reduced work <input type="checkbox"/> Seasonal work <input type="checkbox"/> Shift swapping <input type="checkbox"/> Staggered hours <input type="checkbox"/> Work-from-home <input type="checkbox"/> Other: _____
Start date of FWA implementation:	
End date (if applicable):	
Objective(s):	
No. of Employees that will benefit under this FWA:	
Departments under FWA:	

SECTION 3: DEDUCTIBLE ITEM - CONSULTATION FEE

Consultation Fees

The implementation of FWA may involve a review of the current human resource processes and policies, as well as changes in mindset and working culture. Companies will be given tax deductions if they engage consultants to help them.

Total expenditure amount:

Scope of consultant services engaged:

- Assessment or feasibility study to determine suitable FWA practices for implementation
- Business case proposal and cost-benefit analysis from implementing FWA
- Proposed FWA framework and programmes
- Development or enhancement of Company policies and procedures to incorporate FWA
- Proposed implementation timeline and change management activities for successful FWA roll-out
- Other: _____

Year of expenditure:

Please provide supporting documents via attachment:

- Assessment or feasibility study to determine suitable FWA practices for implementation
- Business case proposal and cost-benefit analysis from implementing FWA
- Proposed FWA framework and programmes
- Development or enhancement of Company policies and procedures to incorporate FWA
- Proposed implementation timeline and change management activities for successful FWA roll-out
- Other documents to illustrate the implementation of FWA

SECTION 4: DEDUCTIBLE ITEM – COST OF CAPACITY DEVELOPMENT

Cost Of Capacity Development

Companies may claim for training programmes which help their employees adapt to new ways of working or help managers to address concerns and overcome resistance to flexible work arrangements. In addition, the training programmes objectives include companies to be more, sensitive, and knowledgeable in creating and managing a flexible workforce.

Total
expenditure
amount:

Type of training:

- In-house training
- E-learning module
- External training vendor
- Virtual / online course
- Other: _____

Year of expenditure:

Please provide supporting documents via attachment:

- In-house training proposal
- Outline / high-level content of e-learning module
- External training vendor quotation
- Virtual / online course fee

Examples of training courses related to FWA, but not limited - How to work from home productively; Managing parenthood and flexible work; Managing remote teams

SECTION 5: DEDUCTIBLE ITEM – COST OF SOFTWARE AND SOFTWARE SUBSCRIPTION

Cost of Software and Software Subscription

Companies may claim for purchase of software and software subscription that facilitates the implementation of FWA through automation and digitalisation to support or allow employees to be on FWA

Total
expenditure
amount:

Type of software
purchased
/ subscribed:

Year of expenditure:

Please provide supporting documents via attachment:

- Enhancement of digitalisation in HR system to cater for FWA
(e.g. attendance & time tracker, collaboration software)
- Other documents to illustrate the implementation for FWA

Date updated: 24 February 2022