



# TAX DEDUCTIONS FOR MTCS/PEFC CERTIFICATION

## Maximise your gain!



### Great news!

To all MTCS-PEFC certificate holders, you are **eligible for tax deductions** on expenses incurred to obtain and maintain your certification.

### Tax deductions available:



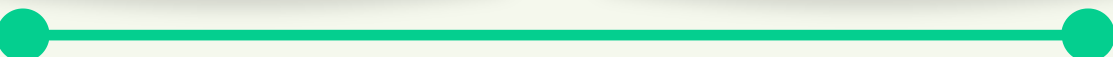
#### Chain of Custody Certification

This covers expenses associated with getting your initial MTCS/PEFC Chain of Custody certification. ([Refer to Appendix I for details](#))



#### Forest Management & Chain of Custody Certification:

You can **claim double the amount** you spent on obtaining your MTCS/PEFC certification. (Refer to Paragraph 34(6)(ma) of the Income Tax Act 1967 for details).



### How to apply?

- Submit your application to the Inland Revenue Board of Malaysia (LHDN) for both deductions. ([Appendix II provides a guide on using the self-assessment system](#))
- You need to keep copies of your accredited certificates and payment receipts of the cost imposed in obtaining certification.

### Benefit:

By claiming these tax deductions, you can significantly reduce the cost of maintaining your MTCS/PEFC certification. This makes sustainable practices more financially rewarding for businesses in the Malaysian timber industry.



### Other reference:

[Garis Panduan LHDN](#) provides guidelines on how to apply for a tax deduction for the cost of obtaining and maintaining certification.



For further information on submitting tax applications, kindly refer to LHDN.



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