

**IN THE COURT OF APPEAL OF MALAYSIA IN PUTRAJAYA
(APPELLATE JURISDICTION)
CIVIL APPEAL NO: W-01-237-09**

BETWEEN

KETUA PENGARAH HASIL DALAM NEGERI.

... APPELLANT

AND

SOCIETE FRANCAISE DE COSMETIQUE SDN. BHD.

... RESPONDENT

Revenue Law– subsection 33(1) – Income Tax Act 1967

Issue : Whether expenses incurred in respect of overseas travelling claims of sales staff are wholly and exclusively incurred in the production of gross income within the meaning of subsection 33(1) of the Income Tax Act 1967.

Decision : The Court of Appeal dismissed the Revenue's appeal.

The expenses incurred in respect of overseas travelling claims of sales staff are wholly and exclusively incurred in the production of gross income within the meaning of subsection 33(1) of the Income Tax Act 1967.

Status : No grounds of judgment are provided by the Court of Appeal. No right of further appeal.

Date of Judgment : 10 January 2012