



9 September 2022  
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P.U. (A) 291

# WARTA KERAJAAN PERSEKUTUAN

## *FEDERAL GOVERNMENT GAZETTE*

KAEDAH-KAEDAH CUKAI PENDAPATAN  
(POTONGAN BAGI PERBELANJAAN BERHUBUNG  
DENGAN KOS UJIAN PENGESANAN PENYAKIT  
KORONAVIRUS 2019 (COVID-19) BAGI PEKERJA)  
(PINDAAN) 2022

*INCOME TAX (DEDUCTION FOR EXPENSES  
IN RELATION TO THE COST OF DETECTION TEST  
OF CORONAVIRUS DISEASE 2019 (COVID-19)  
FOR EMPLOYEES) (AMENDMENT) RULES 2022*

DISIARKAN OLEH/  
*PUBLISHED BY*  
JABATAN PEGUAM NEGARA/  
*ATTORNEY GENERAL'S CHAMBERS*

AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN  
(POTONGAN BAGI PERBELANJAAN BERHUBUNG DENGAN KOS UJIAN PENGESANAN  
PENYAKIT KORONAVIRUS 2019 (COVID-19) BAGI PEKERJA) (PINDAAN) 2022

PADA menjalankan kuasa yang diberikan oleh perenggan 154(1)(b) dibaca bersama dengan perenggan 33(1)(d) Akta Cukai Pendapatan 1967 [*Akta 53*], Menteri membuat kaedah-kaedah yang berikut:

**Nama dan permulaan kuat kuasa**

1. (1) Kaedah-kaedah ini bolehlah dinamakan **Kaedah-Kaedah Cukai Pendapatan (Potongan bagi Perbelanjaan berhubung dengan Kos Ujian Pengesanan Penyakit Koronavirus 2019 (COVID-19) bagi Pekerja) (Pindaan) 2022.**

(2) Kaedah-Kaedah ini berkuat kuasa mulai tahun taksiran 2021.

**Pindaan kaedah 2**

2. Kaedah-Kaedah Cukai Pendapatan (Potongan bagi Perbelanjaan Berhubung dengan Kos Ujian Pengesanan Penyakit Koronavirus 2019 (COVID-19) bagi Pekerja) 2021 [*P.U. (A) 404/2021*] dipinda dengan menggantikan subkaedah 2(3) dengan subkaedah yang berikut:

“(3) Seorang majikan yang menuntut potongan di bawah Kaedah-Kaedah ini hendaklah mengemukakan—

(a) suatu resit dan perakuan yang dikeluarkan oleh pengamal perubatan yang berdaftar dengan Majlis Perubatan Malaysia, atau pengamal perubatan yang berdaftar di luar Malaysia sekiranya perbelanjaan dilakukan di luar Malaysia, bahawa ujian pengesanan Penyakit Koronavirus 2019 (COVID-19) telah dibuat kepada pekerjaanya; atau

- (b) suatu resit dan keputusan ujian pengesanan Penyakit Koronavirus 2019 (COVID-19) pekerjaanya yang dikeluarkan oleh suatu fasiliti kesihatan yang disenaraikan dalam Senarai Makmal Yang Menjalankan Ujian RT-PCR Bagi Covid-19 kepada Garis Panduan Pengurusan COVID-19 di Malaysia No. 5/2020 yang dikeluarkan oleh Kementerian Kesihatan Malaysia yang masih berkuat kuasa berhubung dengan perbelanjaan ujian RT-PCR bagi Covid-19 yang dilakukan bagi pekerjaanya.”.

Dibuat 25 Ogos 2022

[MOF.TAX(S)700-1/3/87; LHDN.AY.A.600-12/1/7(29)-88; PN(PU2)80/Jld. 102]

TENGGU DATUK SERI UTAMA ZAFRUL BIN TENGGU ABDUL AZIZ  
*Menteri Kewangan*

[Akan dibentangkan di Dewan Rakyat menurut subseksyen 154(2) Akta Cukai Pendapatan 1967]

INCOME TAX ACT 1967

INCOME TAX (DEDUCTION FOR EXPENSES IN RELATION TO THE COST OF DETECTION  
TEST OF CORONAVIRUS DISEASE 2019 (COVID-19) FOR EMPLOYEES)  
(AMENDMENT) RULES 2022

IN exercise of the powers conferred by paragraph 154(1)(b) read together with paragraph 33(1)(d) of the Income Tax Act 1967 [Act 53], the Minister makes the following rules:

**Citation and commencement**

1. (1) These rules may be cited as the **Income Tax (Deduction for Expenses in relation to the Cost of Detection Test of Coronavirus Disease 2019 (COVID-19) for Employees) (Amendment) Rules 2022**.

(2) These Rules have effect from the year of assessment 2021.

**Amendment of rule 2**

2. Income Tax (Deduction for Expenses in relation to the Cost of Detection Test of Coronavirus Disease 2019 (COVID-19) for Employees) Rules 2021 [*P.U. (A) 404/2021*] is amended by substituting for subrule 2(3) the following subrule:

“(3) An employer claiming for deduction under these Rules shall produce—

(a) a receipt and certification issued by a medical practitioner registered with the Malaysian Medical Council, or a medical practitioner registered outside Malaysia if the expenses are incurred outside Malaysia, that the detection test of Coronavirus Disease 2019 (COVID-19) has been provided to its employees; or

- (b) a receipt and result of the detection test of Coronavirus Disease 2019 (COVID-19) of its employees issued by a health facility listed in the List of Laboratories Conducting RT-PCR Test for Covid-19 to the COVID-19 Management Guidelines in Malaysia No. 5/2020 issued by the Ministry of Health Malaysia which remains in force in relation to the costs of RT-PCR detection test incurred for its employee.”.

Made 25 August 2022

[MOF.TAX(S)700-1/3/87; LHDN.AY.A.600-12/1/7(29)-88; PN(PU2)80/Jld. 102]

TENGKU DATUK SERI UTAMA ZAFRUL BIN TENGKU ABDUL AZIZ  
*Minister of Finance*

*[To be laid before the Dewan Rakyat pursuant to subsection 154(2) of the Income Tax Act 1967]*