



22 Jun 2022
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P.U. (A) 212

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN
BAGI PELABURAN DALAM SYARIKAT BERSTATUS
BIONEXUS) (PINDAAN) 2022

*INCOME TAX (DEDUCTION FOR INVESTMENT
IN A BIONEXUS STATUS COMPANY) (AMENDMENT)
RULES 2022*

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

AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN BAGI PELABURAN DALAM SYARIKAT BERSTATUS BIONEXUS) (PINDAAN) 2022

PADA menjalankan kuasa yang diberikan oleh perenggan 154(1)(b) 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 Pelaburan dalam Syarikat Berstatus Bionexus) (Pindaan) 2022**.

(2) Kaedah-Kaedah ini disifatkan telah mula berkuat kuasa pada 1 Januari 2021.

Pindaan kaedah 3

2. Kaedah-Kaedah Cukai Pendapatan (Potongan bagi Pelaburan dalam Syarikat Berstatus Bionexus) 2016 [*P.U. (A) 306/2016*], yang disebut “Kaedah-Kaedah ibu” dalam Kaedah-Kaedah ini, dipinda dalam perenggan 3(2)(a) dengan menggantikan perkataan—

(a) “2016” dengan perkataan “2021”; dan

(b) “2020” dengan perkataan “2022”.

Pindaan kaedah 4

3. Perenggan 4(1)(a) Kaedah-Kaedah ibu dipinda dengan menggantikan perkataan “2016” dengan perkataan “2021 tetapi tidak lewat daripada 31 Disember 2022”.

Dibuat 21 Jun 2022

[Perb. MOF.TAX(S)700-1/3/73; LHDN.AY.A.600-12/1(29)-186; PN(PU2)80/JLD. 106]

TENGGU DATUK SERI UTAMA ZAFRUL BIN TENGGU ABDUL AZIZ
Menteri Kewangan

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

INCOME TAX ACT 1967

INCOME TAX (DEDUCTION FOR INVESTMENT IN A BIONEXUS STATUS COMPANY)
(AMENDMENT) RULES 2022

IN exercise of the powers conferred by paragraph 154(1)(b) 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 Investment in a Bionexus Status Company) (Amendment) Rules 2022**.

(2) These Rules shall be deemed to have come into operation on 1 January 2021.

Amendment of rule 3

2. The Income Tax (Deduction for Investment in a Bionexus Status Company) Rules 2016 [P.U. (A) 306/2016], which are referred to as the “principal Rules” in these Rules, are amended in paragraph 3(2)(a) by substituting for the words—

(a) “2016” the words “2021”; and

(b) “2020” the words “2022”.

Amendment of rule 4

3. Paragraph 4(1)(a) of the principal Rules is amended by substituting for the words “2016” the words “2021 but not later than 31 December 2022”.

Made 21 June 2022

[Perb. MOF.TAX(S)700-1/3/73; LHDN.AY.A.600-12/1(29)-186; PN(PU2)80/JLD. 106]

TENGGU DATUK SERI UTAMA ZAFRUL BIN TENGGU ABDUL AZIZ
Minister of Finance

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