



22 April 2022
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P.U. (A) 126

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN
BAGI PENAJAAN ACARA TERSOHOR)
(PINDAAN) 2022

*INCOME TAX (DEDUCTION FOR THE SPONSORSHIP OF
HALLMARK EVENT) (AMENDMENT) RULES 2022*

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

AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN BAGI PENAJAAN ACARA
TERSOHOR) (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

1. Kaedah-kaedah ini bolehlah dinamakan **Kaedah-Kaedah Cukai Pendapatan (Potongan bagi Penajaan Acara Tersohor) (Pindaan) 2022**.

Pindaan kaedah 3

2. Kaedah-kaedah Cukai Pendapatan (Potongan bagi Penajaan Acara Tersohor) 2016 [P.U. (A) 165/2016], yang disebut “Kaedah-Kaedah ibu” dalam Kaedah-Kaedah ini, dipinda dalam perenggan 3(1)(a) dengan menggantikan perkataan “2020” dengan perkataan “2022”.

Pindaan kaedah 4

3. Kaedah 4 Kaedah-Kaedah ibu dipinda dalam subkaedah 4(2), dengan menggantikan perkataan “2020” dengan perkataan “2022”.

Dibuat 18 April 2022

[MOF.TAX(S)700-2/1/25 JLD.2; LHDN.AY.A.600-12/1(29)-184; PN(PU2)80/Jld. 106]

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 THE SPONSORSHIP OF HALLMARK EVENT)
(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

1. These rules may be cited as the **Income Tax (Deduction for the Sponsorship of Hallmark Event) (Amendment) Rules 2022**.

Amendment of rule 3

2. The Income Tax (Deduction for the Sponsorship of Hallmark Event) Rules 2016 [P.U. (A) 165/2016], which are referred to as the “principal Rules” in these Rules, are amended in paragraph 3(1)(a) by substituting for the word “2020” the word “2022”.

Amendment of rule 4

3. Rule 4 of the principal Rules is amended in subrule 4(2), by substituting for the word “2020” the word “2022”.

Made 18 April 2022

[MOF.TAX(S)700-2/1/25 JLD.2; LHDN.AY.A.600-12/1(29)-184; 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]