



11 Januari 2022
11 January 2022
P.U. (A) 9

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

KAEDAH-KAEDAH CUKAI PENDAPATAN
(ELAUN MODAL DIPERCEPAT) (BAS PERSIARAN)
(PINDAAN) 2022

*INCOME TAX (ACCELERATED CAPITAL ALLOWANCE)
(EXCURSION BUS) (AMENDMENT) RULES 2022*

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

AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN (ELAUN MODAL DIPERCEPAT)
(BAS PERSIARAN) (PINDAAN) 2022

Pada menjalankan kuasa yang diberikan oleh perenggan 154(1)(b) dan perenggan 10 dan 15 Jadual 3 kepada 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 (Elaun Modal Dipercepat) (Bas Persiaran) (Pindaan) 2022**.

(2) Kaedah-Kaedah ini berkuat kuasa mulai tahun taksiran 2022.

Pindaan kaedah 1

2. Kaedah-Kaedah Cukai Pendapatan (Elaun Modal Dipercepat) (Bas Persiaran) 2021 [*P.U. (A) 291/2021*] dipinda dalam subkaedah 1(2) dengan memotong perkataan “hingga tahun taksiran 2021”.

Pindaan kaedah 2

3. Subkaedah 2(2) dipinda—

(a) dalam perenggan (b), dengan memotong perkataan “dan” di hujung perenggan itu:

(b) dengan menggantikan perenggan (c), dengan yang berikut:

“(c) bukan merupakan suatu bas persiaran yang dipulihkan; dan”

(c) dengan memasukkan selepas perenggan (c), perenggan yang berikut:

“(d) diperolehi dalam tempoh tahun taksiran 2020 hingga tahun taksiran 2024.”.

Dibuat 30 Disember 2021

[MOF.TAX(S)700-1/3/54; LHDN.AY.A.600-12/1(29)-177; PN(PU2)80/Jld. 103]

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 (ACCELERATED CAPITAL ALLOWANCE) (EXCURSION BUS)
(AMENDMENT) RULES 2022

In exercise of the powers conferred by paragraph 154(1)(b) of, and paragraphs 10 and 15 of Schedule 3 to, 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 (Accelerated Capital Allowance) (Excursion Bus) (Amendment) Rules 2022**.

(2) These Rules have effect from the year of assessment 2022.

Amendment of rule 1

2. The Income Tax (Accelerated Capital Allowance) (Excursion Bus) 2021 (Amendment) Rules 2021 [P.U. (A) 291/2021] is amended in subrule 1(2) by deleting the words “until the year of assessment 2021”.

Amendment of rule 2

3. Subrule 2(2) is amended—

(a) in paragraph (b), by deleting the word “and” at the end of that paragraph;

(b) by substituting for paragraph (c), with the following paragraph;

“(c) not be a recondition excursion bus; and”

(c) by inserting after paragraph (c) the following paragraphs:

“(d) be acquired within the period of the year of assessment 2020 until the year of assessment 2024.”.

Made 30 December 2021

[MOF.TAX(S)700-1/3/54; LHDN.AY.A.600-12/1(29)-177; PN(PU2)80/Jld. 103]

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]*