



27 Disember 2021
27 December 2021
P.U. (A) 481

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

KAEDAH-KAEDAH CUKAI PENDAPATAN
(KOS PENGUBAHSUAIAN DAN PEMBAHARUAN
PREMIS PERNIAGAAN) (PINDAAN) 2021

*INCOME TAX (COSTS OF RENOVATION AND
REFURBISHMENT OF BUSINESS PREMISE)
(AMENDMENT) RULES 2021*

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

AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN (KOS PENGUBAHSUAIAN DAN PEMBAHARUAN PREMIS PERNIAGAAN) (PINDAAN) 2021

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 (Kos Pengubahsuaian dan Pembaharuan Premis Perniagaan) (Pindaan) 2021**.

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

Pindaan kaedah 3

2. Kaedah-Kaedah Cukai Pendapatan (Kos Pengubahsuaian dan Pembaharuan Premis Perniagaan) 2020 [*P.U. (A) 381/2020*] dipinda dalam subkaedah 3(1) dengan menggantikan perkataan “2021” dengan perkataan “2022”.

Dibuat 21 Disember 2021

[MOF.TAX(S)700-2/1/95; LHDN.AY.A.600-12/1/7(29)-158; PN(PU2)80/JLD.104]

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 (COSTS OF RENOVATION AND REFURBISHMENT OF
BUSINESS PREMISE) (AMENDMENT) RULES 2021

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 (Costs of Renovation and Refurbishment of Business Premise) (Amendment) Rules 2021**.

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

Amendment of rule 3

2. The Income Tax (Costs of Renovation and Refurbishment of Business Premise) Rules 2020 [P.U. (A) 381/2020] are amended in subrule 3(1) by substituting for the words "2021" the words "2022".

Made 21 December 2021

[MOF.TAX(S)700-2/1/95; LHDN.AY.A.600-12/1/7(29)-158; PN(PU2)80/JLD.104]

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]