



27 Disember 2021
27 December 2021
P.U. (A) 476

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN BAGI BAYARAN SEWA) (SYARIKAT BERSTATUS *TUN RAZAK EXCHANGE MARQUEE*) (PINDAAN) 2021

INCOME TAX (DEDUCTION FOR RENTAL PAYMENTS) (TUN RAZAK EXCHANGE MARQUEE STATUS COMPANY) (AMENDMENT) RULES 2021

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

AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN BAGI BAYARAN SEWA)
(SYARIKAT BERSTATUS *TUN RAZAK EXCHANGE MARQUEE*) (PINDAAN) 2021

PADA menjalankan kuasa yang diberikan oleh perenggan 154(1)(b) Akta Cukai Pendapatan 1967 [Akta 53], Menteri membuat kaedah-kaedah seperti berikut:

Nama dan permulaan kuat kuasa

1. (1) Kaedah-kaedah ini bolehlah dinamakan **Kaedah-Kaedah Cukai Pendapatan (Potongan bagi Bayaran Sewa) (Syarikat Berstatus *Tun Razak Exchange Marquee*) (Pindaan) 2021**.

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

Pindaan kaedah 5

2. Kaedah-Kaedah Cukai Pendapatan (Potongan Bagi Bayaran Sewa) (Syarikat Berstatus *Tun Razak Exchange Marquee*) 2013 [P.U. (A) 31/2013] dipinda dalam kaedah 5 dengan menggantikan perkataan “2020” dengan perkataan “2025”.

Dibuat 24 Disember 2021

[Perb. MOF.TAX(S)700-2/1/115; LHDN. 01./12.5/353/61/3-23; 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 (DEDUCTION FOR RENTAL PAYMENTS) (TUN RAZAK EXCHANGE
MARQUEE STATUS COMPANY) (AMENDMENT) RULES 2021

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 Rental Payments) (Tun Razak Exchange Marquee Status Company)
(Amendment) Rules 2021**.

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

Amendment of rule 5

2. The Income Tax (Deduction for Rental Payments) (Tun Razak Exchange Marquee
Status Company) Rules 2013 [P.U. (A) 31/2013] are amended in rule 5
by substituting for the words “2020” the words “2025”.

Made 24 December 2021

[Perb. MOF.TAX(S)700-2/1/115; LHDN. 01./12.5/353/61/3-23; 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]*