



27 Disember 2021  
27 December 2021  
P.U. (A) 474

# WARTA KERAJAAN PERSEKUTUAN

## *FEDERAL GOVERNMENT GAZETTE*

KAEDAH-KAEDAH CUKAI PENDAPATAN  
(ELAUN MODAL DIPERCEPATKAN)  
(SYARIKAT BERSTATUS *TUN RAZAK  
EXCHANGE MARQUEE*) (PINDAAN) 2021

*INCOME TAX (ACCELERATED CAPITAL ALLOWANCE)  
(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 (ELAUN MODAL DIPERCEPATKAN)  
(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 yang berikut:

**Nama dan permulaan kuat kuasa**

1. (1) Kaedah-kaedah ini bolehlah dinamakan **Kaedah-Kaedah Cukai Pendapatan (Elaun Modal Dipercepatkan) (Syarikat Berstatus *Tun Razak Exchange Marquee*) (Pindaan) 2021**.

(2) Kaedah-Kaedah ini disifatkan telah mula berkuat kuasa mulai 1 Januari 2014.

**Pindaan kaedah 1**

2. Kaedah-Kaedah Cukai Pendapatan (Elaun Modal Dipercepatkan) (Syarikat Berstatus *Tun Razak Exchange Marquee*) 2013 [*P.U. (A) 29/2013*], yang disebut “Kaedah-Kaedah ibu” dalam Kaedah-Kaedah ini, dipinda dalam kaedah 1 dengan memotong perkataan “sehingga 31 Disember 2020”.

**Pindaan kaedah 2**

3. Subkaedah 2(1) Kaedah-Kaedah ibu dipinda dengan memasukkan selepas perkataan “perniagaan syarikat” perkataan “mulai 1 Januari 2014 hingga 31 Disember 2025”.

Dibuat 24 Disember 2021

[MOF.TAX(S)700-2/1/115; LHDN.AY.A.600-12/1/7(29); 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 (ACCELERATED CAPITAL ALLOWANCE)  
(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 (Accelerated Capital Allowance) (Tun Razak Exchange Marquee Status Company) (Amendment) Rules 2021**.

(2) These Rules are deemed to have effect from 1 January 2014.

**Amendment of rule 1**

2. The Income Tax (Accelerated Capital Allowance) (Tun Razak Exchange Marquee Status Company) Rules 2013 [*P.U. (A) 29/2013*], which is referred to as the “principal Rules” in these Rules, are amended in rule 1 by deleting the words “until 31 December 2020”.

**Amendment of rule 2**

3. Subrule 2(1) of the principal Rules is amended by inserting after the words “company’s business” the words “from 1 January 2014 until 31 December 2025”.

Made 24 December 2021

[MOF.TAX(S)700-2/1/115; LHDN.AY.A.600-12/1/7(29); 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*]