



27 Disember 2021  
27 December 2021  
P.U. (A) 473

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT  
GAZETTE*

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

*INCOME TAX (INDUSTRIAL BUILDING 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 BANGUNAN INDUSTRI)  
(SYARIKAT BERSTATUS *TUN RAZAK EXCHANGE MARQUEE*) (PINDAAN) 2021

PADA menjalankan kuasa yang diberikan oleh perenggan 154(1)(b) dibaca bersama dengan perenggan 80 Jadual 3 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 Bangunan Industri) (Syarikat Berstatus *Tun Razak Exchange Marquee*) (Pindaan) 2021**.

(2) Kaedah-Kaedah ini disifatkan telah mula berkuat kuasa mulai tahun taksiran 2014.

**Pindaan kaedah 2**

2. Kaedah-Kaedah Cukai Pendapatan (Elaun Bangunan Industri) (Syarikat Berstatus *Tun Razak Exchange Marquee*) 2013 [*P.U. (A) 27/2013*], yang disebut “Kaedah-Kaedah ibu” dalam Kaedah-Kaedah ini, dipinda dalam kaedah 2 dengan menggantikan perkataan “kaedah 3” dengan perkataan “kaedah 5”.

**Pindaan kaedah 3**

3. Subkaedah 3(1) Kaedah-Kaedah ibu dipinda dalam takrif “dilupuskan” dengan menggantikan perkataan “kaedah 3” dengan perkataan “kaedah 5”.

**Pindaan kaedah 6**

4. Subkaedah 6(2) Kaedah-Kaedah ibu dipinda dengan memasukkan selepas perkataan “pembinaan” di mana-mana jua terdapat dengan perkataan “atau pembelian”.

**Pindaan kaedah 7**

5. Perenggan 7(a) Kaedah-Kaedah ibu dipinda dengan menggantikan perkataan “2020” dengan perkataan “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 (INDUSTRIAL BUILDING ALLOWANCE)  
(TUN RAZAK EXCHANGE MARQUEE STATUS COMPANY) (AMENDMENT) RULES 2021

IN exercise of the powers conferred by paragraph 154(1)(b) read together with paragraph 80 of Schedule 3 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 (Industrial Building Allowance) (Tun Razak Exchange Marquee Status Company) (Amendment) Rules 2021**.

(2) These Rules are deemed to have effect from the year of assessment 2014.

**Amendment of rule 2**

2. The Income Tax (Industrial Building Allowance) (Tun Razak Exchange Marquee Status Company) Rules 2013 [*P.U. (A) 27/2013*], which are referred to as the “principal Rules” in these Rules, are amended in rule 2 by substituting for the words “rule 3” the words “rule 5”.

**Amendment of rule 3**

3. Subrule 3(1) of the principal Rules are amended in the definition of “disposed of” by substituting for the words “rule 3” the words “rule 5”.

**Amendment of rule 6**

4. Subrule 6(2) of the principal Rules are amended by inserting after the word “construction” wherever appearing the words “or purchase”.

**Amendment of rule 7**

5. Paragraph 7(a) of the principal Rules are amended by substituting for the words “2020” the words “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]*