



15 Jun 2021
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P.U. (A) 269

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

KAEDAH-KAEDAH CUKAI PENDAPATAN
(POTONGAN BAGI PERBELANJAAN BERHUBUNG
DENGAN KOS PERALATAN PERLINDUNGAN DIRI) 2021

*INCOME TAX (DEDUCTION FOR EXPENSES IN RELATION
TO THE COST OF PERSONAL PROTECTIVE EQUIPMENT)
RULES 2021*

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

AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN BAGI PERBELANJAAN
BERHUBUNG DENGAN KOS PERALATAN PERLINDUNGAN DIRI) 2021

PADA menjalankan kuasa yang diberikan oleh perenggan 154(1)(b) dan 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 (Potongan bagi Perbelanjaan berhubung dengan Kos Peralatan Perlindungan Diri) 2021.

(2) Kaedah-Kaedah ini mula berkuat kuasa mulai tahun taksiran 2020.

Tafsiran

2. Dalam Kaedah-Kaedah ini, melainkan jika konteksnya menghendaki makna yang lain, “kos peralatan perlindungan diri” ertinya perbelanjaan yang dilakukan oleh majikan bagi tujuan pencegahan dan perlindungan pekerja daripada Penyakit Koronavirus 2019 (COVID-19).

Potongan

3. Bagi maksud menentukan pendapatan larasan majikan daripada perniagaannya dalam suatu tempoh asas bagi suatu tahun taksiran, suatu potongan hendaklah dibenarkan bagi kos peralatan perlindungan diri bagi maksud perniagaannya mulai 1 Mac 2020.

Ketidakkpakaian

4. Kaedah-Kaedah ini tidak terpakai bagi majikan yang telah melakukan perbelanjaan ke atas kos peralatan perlindungan diri jika dalam tempoh asas bagi suatu tahun taksiran itu, majikan itu telah menuntut kos peralatan perlindungan diri itu di bawah—

- (a) elaun modal bagi perbelanjaan yang layak di bawah Jadual 3 kepada Akta; atau
- (b) elaun modal dipercepat di bawah Kaedah-Kaedah Cukai Pendapatan (Elaun Modal Dipercepat) (Jentera dan Peralatan Termasuk Kelengkapan Teknologi Maklumat dan Komunikasi) 2021 [*P.U.(A) 268/2021*].

Dibuat 8 Jun 2021

[Perb.MOF.TAX(S)700-3/1/443; LHDN.AY.A.600-12/7-29(48); PN(PU2)80/Jld. 101]

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 EXPENSES IN RELATION TO THE COST OF PERSONAL PROTECTIVE EQUIPMENT) RULES 2021

IN exercise of the powers conferred by paragraphs 154(1)(b) and 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 (Deduction for Expenses in relation to the Cost of Personal Protective Equipment) Rules 2021.

(2) These Rules come into operation from the year of assessment 2020.

Interpretation

2. In these Rules, unless the context otherwise requires, “cost of personal protective equipment” means the expenditure incurred by the employer for the purpose of prevention and protection of its workers from Coronavirus Disease 2019 (COVID-19).

Deduction

3. For the purpose of ascertaining the adjusted income of an employer from its business in a basis period for a year of assessment, a deduction shall be allowed for the cost of personal protective equipment for the purpose of its business from 1 March 2020.

Non-application

4. These Rules shall not apply to an employer which has incurred expenses on the cost of personal protective equipment where in the basis period for that year of assessment, the employer has claimed the cost of the personal protective equipment under—

(a) capital allowances for qualifying expenditure under Schedule 3 of the Act;
or

- (b) accelerated capital allowances under Income Tax (Accelerated Capital Allowance) (Machinery and Equipment Including Information and Communication Technology Equipment) Rules 2021 [*P.U. (A) 268/2021*].

Made 8 June 2021

[Perb.MOF.TAX(S)700-3/1/443; LHDN.AY.A.600-12/7-29(48); PN(PU2)80/Jld. 101]

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]