



9 Februari 2021
9 February 2021
P.U. (A) 47

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

KAEDAH-KAEDAH CUKAI PENDAPATAN
(POTONGAN BAGI PENGGAJIAN WARGA EMAS,
BEKAS BANDUAN, ORANG DIPAROL, ORANG DISELIA
DAN BEKAS PENAGIH DADAH) (PINDAAN) 2021

*INCOME TAX
(DEDUCTION FOR EMPLOYMENT OF SENIOR CITIZEN,
EX-CONVICT, PAROLEE, SUPERVISED PERSON AND
EX-DRUG DEPENDANT) (AMENDMENT) RULES 2021*

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

AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN
(POTONGAN BAGI PENGGAJIAN WARGA EMAS, BEKAS BANDUAN,
ORANG DIPAROL, ORANG DISELIA DAN BEKAS PENAGIH DADAH (PINDAAN) 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

1. Kaedah-kaedah ini bolehlah dinamakan **Kaedah-Kaedah Cukai Pendapatan (Potongan Bagi Penggajian Warga Emas, Bekas Banduan, Orang Diparol, Orang Diselia dan Bekas Penagih Dadah) (Pindaan) 2021**.

Pindaan kaedah 1

2. Kaedah-Kaedah Cukai Pendapatan (Potongan Bagi Penggajian Warga Emas, Bekas Banduan, Orang Diparol, Orang Diselia dan Bekas Penagih Dadah) 2019 [*P.U. (A) 164/2019*] dipinda dalam subkaedah 1(2) dengan menggantikan perkataan “dan 2020” dengan perkataan “hingga tahun taksiran 2025”.

Dibuat 27 Januari 2021

[Perb.MOF.TAX(S)700-2/1/151; LHDN.AY.A.600-12/1/7(29)-67; PN(PU2)80/C]

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 EMPLOYMENT OF SENIOR CITIZEN, EX-CONVICT,
PAROLEE, SUPERVISED PERSON AND EX-DRUG DEPENDANT)
(AMENDMENT) RULES 2021

IN exercise of the powers conferred by paragraph 154(1)(b) and paragraph 33(1)(d) of the Income Tax Act 1967 [Act 53], the Minister makes the following rules:

Citation

1. These rules may be cited as the **Income Tax (Deduction For Employment of Senior Citizen, Ex-Convict, Parolee, Supervised Person and Ex-Drug Dependiant) (Amendment) Rules 2021**.

Amendment of rule 1

2. The Income Tax (Deduction For Employment of Senior Citizen, Ex-Convict, Parolee, Supervised Person and Ex-Drug Dependiant) Rules 2019 [P.U. (A) 164/2019] is amended in subrule 1(2) by substituting for the words “and 2020” the words “until the year of assessment 2025”.

Made 27 January 2021

[Perb.MOF.TAX(S)700-2/1/151; LHDN.AY.A.600-12/1/7(29)-67; PN(PU2)80/C]

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]