



6 Januari 2021  
6 January 2021  
P.U. (A) 2

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT  
GAZETTE*

KAEDAH-KAEDAH CUKAI PENDAPATAN  
(POTONGAN BAGI PERBELANJAAN KE ATAS  
TERBITAN ATAU PENAWARAN SUKUK PELABURAN  
MAMPAN DAN BERTANGGUNGJAWAB)  
(PINDAAN) 2021

*INCOME TAX (DEDUCTION FOR EXPENDITURE  
ON ISSUANCE OR OFFERING OF SUSTAINABLE  
AND RESPONSIBLE INVESTMENT SUKUK)  
(AMENDMENT) RULES 2021*

DISIARKAN OLEH/  
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AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN BAGI PERBELANJAAN  
KE ATAS TERBITAN ATAU PENAWARAN SUKUK PELABURAN MAMPAN  
DAN BERTANGGUNGJAWAB) (PINDAAN) 2021

PADA menjalankan kuasa yang diberikan oleh perenggan 154(1)(b) dan 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 Perbelanjaan ke atas Terbitan atau Penawaran Sukuk Pelaburan Mampan dan Bertanggungjawab) (Pindaan) 2021**.

**Pindaan kaedah 1**

2. Kaedah-Kaedah Cukai Pendapatan (Potongan bagi Perbelanjaan ke atas Terbitan atau Penawaran Sukuk Pelaburan Mampan dan Bertanggungjawab) 2017 [*P.U. (A) 221/2017*], yang disebut “Kaedah-Kaedah ibu” dalam Kaedah-Kaedah ini, dipinda dalam subkaedah 1(2) dengan menggantikan perkataan “tahun taksiran 2020” dengan perkataan “tahun taksiran 2023”.

**Pindaan kaedah 2**

3. Perenggan 2(b) Kaedah-Kaedah ibu dipinda dengan memotong perkataan “dan syarikat itu telah membuat pilihan di bawah seksyen 3A Akta Cukai Aktiviti Perniagaan Labuan 1990 [*Akta 445*] untuk dikenakan cukai mengikut Akta Cukai Aktiviti Perniagaan Labuan 1990”.

Dibuat 4 Januari 2021

[MOF.TAX.700-3/1/4 JLD.2; LHDN.AY.A.600-12/1/7(29)-58; PN(PU2)80/C]

DATO' SRI TENGKU ZAFRUL BIN TENGKU 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 EXPENDITURE ON ISSUANCE OR OFFERING  
OF SUSTAINABLE AND RESPONSIBLE INVESTMENT SUKUK)  
(AMENDMENT) RULES 2021

IN exercise of the powers conferred by paragraphs 154(1)(b) and 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 Expenditure on Issuance or Offering of Sustainable and Responsible Investment Sukuk) (Amendment) Rules 2021**.

**Amendment of rule 1**

2. The Income Tax (Deduction for Expenditure on Issuance or Offering of Sustainable and Responsible Investment Sukuk) Rules 2017 [*P.U. (A) 221/2017*], which are referred to as the “principal Rules” in these Rules, are amended in subrule 1(2) by substituting for the words “year of assessment 2020” the words “year of assessment 2023”.

**Amendment of rule 2**

3. Paragraph 2(b) of the principal Rules is amended by deleting the words “and the company has made an election under section 3A of the Labuan Business Activity Tax Act 1990 [Act 445] to be charged to tax in accordance with the Labuan Business Activity Tax Act 1990”.

Made 4 January 2021

[MOF.TAX.700-3/1/4 JLD.2; LHDN.AY.A.600-12/1/7(29)-58; PN(PU2)80/C]

DATO' SRI TENGKU ZAFRUL BIN TENGKU ABDUL AZIZ  
*Minister of Finance*

[*To be laid before the Dewan Rakyat pursuant to subsection 154(2) of the Income Tax Act 1967*]