



28 Disember 2020
28 December 2020
P.U. (A) 381

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

KAEDAH-KAEDAH CUKAI PENDAPATAN
(KOS PENGUBAHSUAIAN DAN PEMBAHARUAN
PREMIS PERNIAGAAN) 2020

*INCOME TAX (COST OF RENOVATION AND
REFURBISHMENT OF BUSINESS PREMISE) RULES 2020*

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

AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN (KOS PENGUBAHSUAIAN DAN PEMBAHARUAN PREMIS PERNIAGAAN) 2020

PADA menjalankan kuasa yang diberikan oleh perenggan 154(1)(b) dibaca bersama dengan 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 (Kos Pengubahsuaian dan Pembaharuan Premis Perniagaan) 2020**.

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

Tafsiran

2. Dalam Kaedah-Kaedah ini, “kos pengubahsuaian dan pembaharuan premis perniagaan” ertinya kos pengubahsuaian dan pembaharuan premis perniagaan yang dilakukan bagi maksud yang dinyatakan dalam Jadual Pertama tetapi tidak termasuk kos bagi maksud yang dinyatakan dalam Jadual Kedua, yang diperakui oleh juruaudit luar.

Potongan

3. (1) Bagi maksud menentukan pendapatan laraan seseorang daripada perniagaannya dalam tempoh asas bagi suatu tahun taksiran, suatu potongan hendaklah dibenarkan bagi kos pengubahsuaian dan pembaharuan premis perniagaan yang telah dilakukan oleh orang itu mulai 1 Mac 2020 hingga 31 Disember 2021 dan digunakan bagi maksud perniagaannya.

(2) Jumlah amaun potongan yang dibenarkan di bawah subkaedah 3(1) tertakluk kepada amaun maksimum tiga ratus ribu ringgit.

Ketidakpakaian

4. Kaedah-Kaedah ini tidak terpakai kepada seseorang yang telah membuat tuntutan berhubung dengan kos pengubahsuaian dan pembaharuan premis perniagaan di bawah—

(a) apa-apa perbelanjaan yang dibenarkan di bawah subseksyen 33(1) Akta;

(b) apa-apa elaun modal di bawah Jadual 2 Akta; atau

(c) apa-apa elaun modal di bawah Jadual 3 Akta.

JADUAL PERTAMA

[Kaedah 2]

1. Pemasangan elektrik am
2. Lampu
3. Sistem gas
4. Sistem air
5. Lengkapan dapur
6. Lengkapan kebersihan
7. Pintu, pintu pagar, tingkap, gril dan bidai
8. Penyekat tetap
9. Lantai (termasuk permaidani)
10. Penutup dinding (termasuk kerja mengecat)
11. Siling palsu dan birai hias
12. Ciri-ciri hiasan atau perhiasan tidak termasuk seni halus
13. Kanopi atau sengkuap
14. Bilik cuba pakaian atau bilik persalinan
15. Bilik rekreasi untuk pekerja
16. Sistem penghawa dingin
17. Kawasan permainan kanak-kanak
18. Kawasan penerimaan
19. Surau

JADUAL KEDUA

[Kaedah 2]

1. Fi pereka
2. Fi professional
3. Pembelian antik (pembelian suatu objek atau karya seni yang, mewakili era masyarakat terdahulu, merupakan barangan yang dikumpulkan disebabkan oleh usianya, jarang didapati, ketukangan atau ciri-ciri uniknya yang lain dan nilainya meningkat dengan peredaran masa)

Dibuat 15 Disember 2020

[MOF.TAX (S) 700-2/1/95; LHDN. AY. A. 600-12/1/7(29)-56; 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 (COSTS OF RENOVATION AND REFURBISHMENT
OF BUSINESS PREMISE) RULES 2020

IN exercise of the powers conferred by paragraph 154(1)(b) read together with 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 (Costs of Renovation and Refurbishment of Business Premise) Rules 2020**.

(2) These Rules have effect from the year of assessment 2020.

Interpretation

2. In these Rules, “costs of renovation and refurbishment of business premise” means the costs of renovation and refurbishment of business premise incurred for the purposes specified in the First Schedule but shall not include the cost for the purposes specified in the Second Schedule, which is certified by an external auditor.

Deduction

3. (1) For the purpose of ascertaining the adjusted income of a person from its business in the basis period for a year of assessment, a deduction shall be allowed for the costs of renovation and refurbishment of business premise incurred by the person from 1 March 2020 until 31 December 2021 and used for the purpose of its business.

(2) The total amount of deduction allowed under subrule 3(1) is subject to the maximum amount of three hundred thousand ringgit.

Non-application

4. These Rules shall not apply to a person who has made a claim in relation to the costs of renovation and refurbishment of business premise under—

(a) any allowable expenses under subsection 33(1) of the Act;

(b) any capital allowance under Schedule 2 of the Act; or

(c) any capital allowance under Schedule 3 of the Act.

FIRST SCHEDULE

[Rule 2]

1. General electrical installation
2. Lighting
3. Gas system
4. Water system
5. Kitchen fittings
6. Sanitary fittings
7. Door, gate, window, grill and roller shutter
8. Fixed partitions
9. Flooring (including carpets)
10. Wall covering (including paint work)
11. False ceiling and cornices
12. Ornamental features or decorations excluding fine art
13. Canopy or awning
14. Fitting room or changing room
15. Recreational room for employee
16. Air-conditioning system
17. Children play area
18. Reception area
19. Surau

SECOND SCHEDULE

[Rule 2]

1. Designer fee
2. Professional fee
3. Purchase of antique (purchase of an object or work of art which, represents a previous era in human society, is a collectable item due to its age, rarity, craftsmanship or other unique features and appreciates in value over time)

Made 15 December 2020

[MOF.TAX (S) 700-2/1/95; LHDN. AY. A. 600-12/1/7(29)-56; 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]