



4 September 2020
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P.U. (A) 267

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

KAEDAH-KAEDAH CUKAI PENDAPATAN (PERTUKARAN AUTOMATIK MAKLUMAT AKAUN KEWANGAN) (PINDAAN) 2020

INCOME TAX (AUTOMATIC EXCHANGE OF FINANCIAL ACCOUNT INFORMATION) (AMENDMENT) RULES 2020

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

AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN (PERTUKARAN AUTOMATIK
MAKLUMAT AKAUN KEWANGAN) (PINDAAN) 2020

PADA menjalankan kuasa yang diberikan oleh perenggan 154(1)(c) Akta Cukai Pendapatan 1967 [*Akta 53*], Menteri membuat kaedah-kaedah yang berikut:

Nama

1. Kaedah-kaedah ini bolehlah dinamakan **Kaedah-Kaedah Cukai Pendapatan (Pertukaran Automatik Maklumat Akaun Kewangan) (Pindaan) 2020**.

Pindaan Jadual 2

2. Kaedah-Kaedah Cukai Pendapatan (Pertukaran Automatik Maklumat Akaun Kewangan) 2016 [*P.U. (A) 355/2016*] dipinda dengan menggantikan Jadual 2 dengan jadual yang berikut:

“JADUAL 2
[Perenggan 4(4)(b)]

Akaun Dikecualikan

Bagi maksud Standard, Akaun Dikecualikan adalah suatu akaun depositori yang dormant (selain Kontrak Anuiti)—

- (a) dengan baki tidak melebihi USD1,000.00;
- (b) jika pemegang akaun tidak pernah memulakan transaksi berkenaan dengan akaun itu atau apa-apa akaun lain yang dipegang oleh pemegang akaun itu dengan Institusi Kewangan Pelapor dalam tempoh tiga tahun terdahulu;
- (c) jika pemegang akaun tidak berhubung dengan Institusi Kewangan Pelapor mengenai akaun itu atau apa-apa akaun lain yang dipegang oleh pemegang akaun itu dengan Institusi Kewangan Pelapor dalam tempoh enam tahun terdahulu; dan

- (d) berhubung dengan Kontrak Insurans Nilai Tunai, jika Institusi Kewangan Pelapor tidak berhubung dengan pemegang akaun mengenai akaun itu atau apa-apa akaun lain yang dipegang oleh pemegang akaun itu dengan Institusi Kewangan Pelapor dalam tempoh enam tahun terdahulu.”.

Dibuat 28 Ogos 2020

[Perb.MOF.TAX(S)700-12/5/5; PN(PU2)491/IV]

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 (AUTOMATIC EXCHANGE OF FINANCIAL ACCOUNT INFORMATION)
(AMENDMENT) RULES 2020

IN exercise of the powers conferred by paragraph 154(1)(c) 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 (Automatic Exchange of Financial Account Information) (Amendment) Rules 2020**.

Amendment of Schedule 2

2. The Income Tax (Automatic Exchange of Financial Account Information) Rules 2016 [P.U. (A) 355/2016] is amended by substituting for Schedule 2 the following schedule:

“SCHEDULE 2

[Paragraph 4(4)(b)]

Excluded Account

For the purposes of the Standard, an Excluded Account is a depository account which is dormant (other than an Annuity Contract)—

- (a) with a balance that does not exceed USD1,000.00;
- (b) where the account holder has not initiated a transaction with regard to the account or any other account held by the account holder with the Reporting Financial Institution in the previous three years;
- (c) where the account holder has not communicated with the Reporting Financial Institution regarding the account or any other account held by the account holder with the Reporting Financial Institution in the previous six years; and

- (d) in relation to a Cash Value Insurance Contract, where the Reporting Financial Institution has not communicated with the account holder regarding the account or any other account held by the account holder with the Reporting Financial Institution in the previous six years.”.

Made 28 August 2020

[Perb.MOF.TAX(S)700-12/5/5; PN(PU2)491/IV]

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]