



31 Disember 2019
31 December 2019
P.U. (A) 415

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

KAEDAH-KAEDAH CUKAI PENDAPATAN
(POTONGAN BAGI BAYARAN PINJAMAN PENDIDIKAN
PERBADANAN TABUNG PENDIDIKAN TINGGI NASIONAL
OLEH MAJIKAN BAGI PIHAK PEKERJA) (PINDAAN) 2019

*INCOME TAX
(DEDUCTION FOR PAYMENT OF EDUCATIONAL LOAN OF
PERBADANAN TABUNG PENDIDIKAN TINGGI NASIONAL
BY EMPLOYERS ON BEHALF OF EMPLOYEES)
(AMENDMENT) RULES 2019*

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

AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN BAGI BAYARAN PINJAMAN
PENDIDIKAN PERBADANAN TABUNG PENDIDIKAN TINGGI NASIONAL OLEH
MAJIKAN BAGI PIHAK PEKERJA) (PINDAAN) 2019

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 dan permulaan kuat kuasa

1. (1) Kaedah-kaedah ini bolehlah dinamakan **Kaedah-Kaedah Cukai Pendapatan (Potongan bagi Bayaran Pinjaman Pendidikan Perbadanan Tabung Pendidikan Tinggi Nasional oleh Majikan bagi pihak Pekerja) (Pindaan) 2019**.

(2) Kaedah-Kaedah ini berkuat kuasa mulai tahun taksiran 2019 hingga tahun taksiran 2022.

Pindaan kaedah 1

2. Kaedah-Kaedah Cukai Pendapatan (Potongan bagi Bayaran Pinjaman Pendidikan Perbadanan Tabung Pendidikan Tinggi Nasional oleh Majikan bagi pihak Pekerja) 2019 [*P.U. (A) 206/2019*], yang disebut “Kaedah-Kaedah ibu” dalam Kaedah-Kaedah ini, dipinda dalam subkaedah 1(2) dengan menggantikan perkataan “bagi tahun taksiran 2019 dan 2020” dengan perkataan “mulai tahun taksiran 2019 hingga tahun taksiran 2022”.

Pindaan kaedah 3

3. Perenggan 3(a) Kaedah-Kaedah ibu dipinda dengan menggantikan perkataan “yang terdiri daripada perniagaan yang berdaftar” dengan perkataan “daripada perniagaan”.

Pindaan kaedah 4

4. Subkaedah 4(2) Kaedah-Kaedah ibu dipinda dengan menggantikan perkataan “31 Disember 2019” dengan perkataan “31 Disember 2021”.

Pindaan kaedah 5

5. Perenggan 5(d) Kaedah-Kaedah ibu dalam teks bahasa Inggeris dipinda dengan menggantikan perkataan “a relative of the employee” dengan perkataan “a relative of the employer”.

Dibuat 30 Disember 2019

[Perb. CR (8.20) 116/1-138(2019) (SJ.2); LHDN.AY.A. 600-12/1/7 (29) - 20-1; PN(PU2)80/XCVII]

LIM GUAN ENG
Menteri Kewangan

*[Akan dibentangkan di Dewan Rakyat menurut subseksyen 154(2)
Akta Cukai Pendapatan 1967]*

INCOME TAX ACT 1967

INCOME TAX (DEDUCTION FOR PAYMENT OF EDUCATIONAL LOAN OF PERBADANAN
TABUNG PENDIDIKAN TINGGI NASIONAL BY EMPLOYERS ON BEHALF OF EMPLOYEES)
(AMENDMENT) RULES 2019

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 and commencement

1. (1) These rules may be cited as the **Income Tax (Deduction for Payment of Educational Loan of Perbadanan Tabung Pendidikan Tinggi Nasional by Employers on behalf of Employees) (Amendment) Rules 2019**.

(2) These Rules have effect from the year of assessment 2019 until the year of assessment 2022.

Amendment of rule 1

2. The Income Tax (Deduction for Payment of Educational Loan of Perbadanan Tabung Pendidikan Tinggi Nasional by Employers on behalf of Employees) Rules 2019 [P.U. (A) 206/2019], which is referred to as the “principal Rules” in these Rules, is amended in subrule 1(2) by substituting for the words “for the years of assessment 2019 and 2020” the words “from the year of assessment 2019 until the year of assessment 2022”.

Amendment of rule 3

3. Paragraph 3(a) of the principal Rules is amended by substituting for the words “income of registered business” the words “business income”.

Amendment of rule 4

3. Subrule 4(2) of the principal Rules is amended by substituting for the words “31 December 2019” the words “31 December 2021”.

Amendment of rule 5

4. Paragraph 5(d) of the principal Rules is amended in the English language text by substituting for the words “a relative of the employee” the words “a relative of the employer”.

Made 30 December 2019

[Perb. CR (8.20) 116/1-138(2019) (SJ.2); LHDN. AY. A. 600-12/1/7 (29) - 20-1; PN(PU2)80/XCVII]

LIM GUAN ENG
Minister of Finance

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