



30 Disember 2019
30 December 2019
P.U. (A) 387

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN DARIPADA SARAAN) (PINDAAN) 2019

INCOME TAX (DEDUCTION FROM REMUNERATION) (AMENDMENT) RULES 2019

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

AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN DARIPADA SARAAN)
(PINDAAN) 2019

PADA menjalankan kuasa yang diberikan oleh perenggan 154(1)(a) 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 daripada Saraan) (Pindaan) 2019**.

(2) Kaedah-Kaedah ini mula berkuat kuasa pada 1 Januari 2020.

Pindaan Jadual

2. Kaedah-Kaedah Cukai Pendapatan (Potongan daripada Saraan) 1994 [*P.U. (A) 507/1994*] dipinda dalam Jadual, dalam subperenggan 4(1), dengan menggantikan Jadual 1 dengan jadual yang berikut:

“Jadual 1: Nilai P, M, R dan B

P (RM)	M (RM)	R (%)	B Kategori 1 & 3 (RM)	B Kategori 2 (RM)
5,001 - 20,000	5,000	1	- 400	- 800
20,001 - 35,000	20,000	3	- 250	- 650
35,001 - 50,000	35,000	8	600	600
50,001 - 70,000	50,000	14	1,800	1,800
70,001 - 100,000	70,000	21	4,600	4,600
100,001 - 250,000	100,000	24	10,900	10,900

P (RM)	M (RM)	R (%)	B Kategori 1 & 3 (RM)	B Kategori 2 (RM)
250,001 - 400,000	250,000	24.5	46,900	46,900
400,001 - 600,000	400,000	25	83,650	83,650
600,001 - 1,000,000	600,000	26	133,650	133,650
1,000,001 - 2,000,000	1,000,000	28	237,650	237,650
Melebihi 2,000,000	2,000,000	30	517,650	517,650

”.

Dibuat 30 Disember 2019

[Perb.MOF.TAX(S)700-1/2/28(4); 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 FROM REMUNERATION) (AMENDMENT) RULES 2019

IN exercise of the powers conferred by paragraph 154(1)(a) 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 from Remuneration) (Amendment) Rules 2019**.

(2) These Rules come into operation on 1 January 2020.

Amendment of Schedule

2. The Income Tax (Deduction from Remuneration) Rules 1994 [*P.U. (A) 507/1994*] are amended in the Schedule, in subparagraph 4(1), by substituting for Table 1 the following table:

“Table 1: Value of P, M, R and B

P (RM)	M (RM)	R (%)	B Category 1 & 3 (RM)	B Category 2 (RM)
5,001 - 20,000	5,000	1	- 400	- 800
20,001 - 35,000	20,000	3	- 250	- 650
35,001 - 50,000	35,000	8	600	600
50,001 - 70,000	50,000	14	1,800	1,800
70,001 - 100,000	70,000	21	4,600	4,600

P (RM)	M (RM)	R (%)	B Category 1 & 3 (RM)	B Category 2 (RM)
100,001 – 250,000	100,000	24	10,900	10,900
250,001 - 400,000	250,000	24.5	46,900	46,900
400,001 – 600,000	400,000	25	83,650	83,650
600,001 – 1,000,000	600,000	26	133,650	133,650
1,000,001 – 2,000,000	1,000,000	28	237,650	237,650
Exceeding 2,000,000	2,000,000	30	517,650	517,650

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Made 30 December 2019

[Perb.MOF.TAX(S)700-1/2/28(4); 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]