



29 November 2018
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P.U. (A) 311

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

KAEDAH-KAEDAH CUKAI PENDAPATAN
(POTONGAN BAGI BAYARAN PREMIUM KEPADA
PERBADANAN INSURANS DEPOSIT MALAYSIA)
(PINDAAN) 2018

*INCOME TAX (DEDUCTION FOR PAYMENT OF PREMIUM
TO MALAYSIA DEPOSIT INSURANCE CORPORATION)
(AMENDMENT) RULES 2018*

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

AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN BAGI BAYARAN PREMIUM
KEPADA PERBADANAN INSURANS DEPOSIT MALAYSIA) (PINDAAN) 2018

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 Premium kepada Perbadanan Insurans Deposit Malaysia) (Pindaan) 2018**.

(2) Kaedah-Kaedah ini disifatkan telah mula berkuat kuasa mulai tahun taksiran 2018.

Pindaan kaedah 1

2. Kaedah-Kaedah Cukai Pendapatan (Potongan bagi Bayaran Premium kepada Perbadanan Insurans Deposit Malaysia) 2013 [*P.U. (A) 131/2013*], yang disebut “Kaedah-Kaedah ibu” dalam Kaedah-Kaedah ini, dipinda dalam subkaedah 1(3) dengan memotong perkataan “dan pengendali takaful atau syarikat insurans yang diperuntukkan dalam subseksyen 36(2)”.

Pindaan kaedah 2

3. Kaedah 2 Kaedah-Kaedah ibu dipinda dengan menggantikan perkataan “subseksyen 36(1) dan (2)” dengan perkataan “subseksyen 36(1)”.

Pindaan kaedah 3

4. Perenggan 3(2)(b) Kaedah-Kaedah ibu dipinda—

(a) dengan memotong perkataan “atau seksyen 71, 72, dan 73”; dan

(b) dengan menggantikan perkataan “subseksyen 36(1) dan (2)” dengan perkataan “subseksyen 36(1)”.

Dibuat 23 November 2018

[Perb.(8.09)248/40/7-1411VOL.2(51);LHDN.01/35/(S)/42/51/286-39; PN(PU2)80/XCI]

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 PREMIUM TO MALAYSIA DEPOSIT
INSURANCE CORPORATION) (AMENDMENT) RULES 2018

IN exercise of the powers conferred by paragraph 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 Premium to Malaysia Deposit Insurance Corporation) (Amendment) Rules 2018**.

(2) These Rules are deemed to have come into operation from the year of assessment 2018.

Amendment of rule 1

2. The Income Tax (Deduction for Payment of Premium to Malaysia Deposit Insurance Corporation) Rules 2013 [*P.U. (A) 131/2013*], which are referred to as the “principal Rules” in these Rules, are amended in subrule 1(3) by deleting the words “and a takaful operator or an insurance company provided in subsection 36(2)”.

Amendment of rule 2

3. Rule 2 of the principal Rules is amended by substituting for the words “subsections 36 (1) and (2)” the words “subsection 36(1)”.

Amendment of rule 3

4. Paragraph 3(2)(b) of the principal Rules is amended—

(a) by deleting the words “or sections 71, 72 and 73”; and

(b) by substituting for the words “subsections 36(1) and (2)” the words “subsection 36(1)”.

Made 23 November 2018

[Perb.(8.09)248/40/7-1411VOL2(51);LHDN.01/35/(S)/42/51/286-39; PN(PU2)80/XCI]

LIM GUAN ENG
Minister of Finance

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