



13 Mac 2017
13 March 2017
P.U. (A) 73

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN
BAGI PERBELANJAAN BERHUBUNG DENGAN PROGRAM
PEMBANGUNAN VENDOR) (PINDAAN) 2017

*INCOME TAX (DEDUCTION FOR EXPENDITURE IN
RELATION TO VENDOR DEVELOPMENT PROGRAMME)
(AMENDMENT) RULES 2017*



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

AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN BAGI PERBELANJAAN
BERHUBUNG DENGAN PROGRAM PEMBANGUNAN VENDOR) (PINDAAN) 2017

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 (Potongan bagi Perbelanjaan berhubung dengan Program Pembangunan Vendor) (Pindaan) 2017**.

(2) Kaedah-Kaedah ini berkuat kuasa mulai tahun taksiran 2017.

Pindaan kaedah 2

2. Kaedah-Kaedah Cukai Pendapatan (Potongan bagi Perbelanjaan berhubung dengan Program Pembangunan Vendor) 2014 [*P.U. (A) 169/2014*] dipinda dalam perenggan 2(d) dengan menggantikan perkataan “31 Disember 2016” dengan perkataan “31 Disember 2020”.

Dibuat 7 Mac 2017

[Perb.0.3865/73 (SJ.113) (SK.2); LHDN 01/10.5-1/60-13/; PN(PU2)80/LXXXVI]

DATUK SERI JOHARI BIN ABDUL GHANI
Menteri Kewangan Kedua

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

INCOME TAX ACT 1967

INCOME TAX (DEDUCTION FOR EXPENDITURE IN RELATION TO VENDOR
DEVELOPMENT PROGRAMME) (AMENDMENT) RULES 2017

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 (Deduction for Expenditure in relation to Vendor Development Programme) (Amendment) Rules 2017**.

(2) These Rules have effect from the year of assessment 2017.

Amendment of rule 2

2. The Income Tax (Deduction for Expenditure in relation to Vendor Development Programme) Rules 2014 [*P.U. (A) 169/2014*] are amended in paragraph 2(d) by substituting for the words “31 December 2016” the words “31 December 2020”.

Made 7 March 2017

[Perb.0.3865/73 (SJ.113) (SK.2); LHDN 01/10.5-1/60-13/; PN(PU2)80/LXXXVI]

DATUK SERI JOHARI BIN ABDUL GHANI

Second Minister of Finance

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