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# WARTA KERAJAAN PERSEKUTUAN

## *FEDERAL GOVERNMENT GAZETTE*

### KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN DARIPADA SARAAN) (PINDAAN) 2015

### *INCOME TAX (DEDUCTION FROM REMUNERATION) (AMENDMENT) RULES 2015*



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AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN DARIPADA SARAAN)  
(PINDAAN) 2015

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) 2015**.

(2) Kaedah-Kaedah ini mula berkuat kuasa pada 1 Januari 2016.

**Pindaan kaedah 17**

2. Kaedah-Kaedah Cukai Pendapatan (Potongan daripada Saraan) 1994 [*P.U. (A) 507/1994*], yang disebut “Kaedah-Kaedah ibu” dalam Kaedah-Kaedah ini, dipinda dalam kaedah 17 dengan menggantikan perkataan “dua ribu ringgit” dengan perkataan “dua puluh ribu ringgit”.

**Pindaan Jadual**

3. Kaedah-Kaedah ibu dipinda dalam Jadual—

(a) dalam perenggan 4, dengan menggantikan Jadual 1 dengan jadual yang berikut:

**“Jadual 1 : Nilai P, M, R dan B**

| <b>P<br/>(RM)</b>          | <b>M<br/>(RM)</b> | <b>R<br/>(%)</b> | <b>B<br/>Kategori 1 &amp; 3<br/>(RM)</b> | <b>B<br/>Kategori 2<br/>(RM)</b> |
|----------------------------|-------------------|------------------|------------------------------------------|----------------------------------|
| <b>5,001 - 20,000</b>      | <b>5,000</b>      | <b>1</b>         | <b>- 400</b>                             | <b>- 800</b>                     |
| <b>20,001 - 35,000</b>     | <b>20,000</b>     | <b>5</b>         | <b>-250</b>                              | <b>-650</b>                      |
| <b>35,001 - 50,000</b>     | <b>35,000</b>     | <b>10</b>        | <b>900</b>                               | <b>900</b>                       |
| <b>50,001 - 70,000</b>     | <b>50,000</b>     | <b>16</b>        | <b>2,400</b>                             | <b>2,400</b>                     |
| <b>70,001- 100,000</b>     | <b>70,000</b>     | <b>21</b>        | <b>5,600</b>                             | <b>5,600</b>                     |
| <b>100,001 - 250,000</b>   | <b>100,000</b>    | <b>24</b>        | <b>11,900</b>                            | <b>11,900</b>                    |
| <b>250,001 - 400,000</b>   | <b>250,000</b>    | <b>24.5</b>      | <b>47,900</b>                            | <b>47,900</b>                    |
| <b>400,001 - 600,000</b>   | <b>400,000</b>    | <b>25</b>        | <b>84,650</b>                            | <b>84,650</b>                    |
| <b>600,001 - 1,000,000</b> | <b>600,000</b>    | <b>26</b>        | <b>134,650</b>                           | <b>134,650</b>                   |
| <b>Melebihi 1,000,000</b>  | <b>1,000,000</b>  | <b>28</b>        | <b>238,650</b>                           | <b>238,650</b>                   |

”; dan

(b) dengan menggantikan perenggan 7 dengan perenggan yang berikut:

**“Penentuan amaun Potongan Cukai Bulanan bagi saraan tambahan tahun kebelakangan**

7. Amaun Potongan Cukai Bulanan bagi saraan tambahan sebelum tahun 2016 yang diterima dalam tahun semasa hendaklah dikira mengikut kaedah dan Jadual Potongan Cukai Bulanan yang terpakai bagi tahun yang saraan tambahan itu diterima.”.

Dibuat 22 Disember 2015

[Perb. CR(8.09) 681/2-61 (S).12) JLD.9(25); LHDN.01/12.5/353/61/3-39)/Klt.3;  
PN(PU2)80/LXXIX]

DATO' SERI AHMAD HUSNI BIN MOHAMAD HANADZLAH  
*Menteri Kewangan Kedua*

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

INCOME TAX ACT 1967

INCOME TAX (DEDUCTION FROM REMUNERATION) (AMENDMENT) RULES 2015

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 2015**.

(2) These Rules come into operation on 1 January 2016.

**Amendment of rule 17**

2. The Income Tax (Deduction from Remuneration) Rules 1994 [*P.U. (A) 507/1994*], which in these Rules are referred to as the “principal Rules”, are amended in rule 17 by substituting for the words “two thousand ringgit” the words “twenty thousand ringgit”.

**Amendment of Schedule**

3. The principal Rules are amended in the Schedule—

(a) in paragraph 4, by substituting for Table 1 the following table:

**“Table 1 : Value of P, M, R and B**

| <b>P<br/>(RM)</b>          | <b>M<br/>(RM)</b> | <b>R<br/>(%)</b> | <b>B<br/>Category 1 &amp; 3<br/>(RM)</b> | <b>B<br/>Category 2<br/>(RM)</b> |
|----------------------------|-------------------|------------------|------------------------------------------|----------------------------------|
| <b>5,001 - 20,000</b>      | <b>5,000</b>      | <b>1</b>         | <b>- 400</b>                             | <b>- 800</b>                     |
| <b>20,001 - 35,000</b>     | <b>20,000</b>     | <b>5</b>         | <b>-250</b>                              | <b>-650</b>                      |
| <b>35,001 - 50,000</b>     | <b>35,000</b>     | <b>10</b>        | <b>900</b>                               | <b>900</b>                       |
| <b>50,001 - 70,000</b>     | <b>50,000</b>     | <b>16</b>        | <b>2,400</b>                             | <b>2,400</b>                     |
| <b>70,001 - 100,000</b>    | <b>70,000</b>     | <b>21</b>        | <b>5,600</b>                             | <b>5,600</b>                     |
| <b>100,001 - 250,000</b>   | <b>100,000</b>    | <b>24</b>        | <b>11,900</b>                            | <b>11,900</b>                    |
| <b>250,001 - 400,000</b>   | <b>250,000</b>    | <b>24.5</b>      | <b>47,900</b>                            | <b>47,900</b>                    |
| <b>400,001 - 600,000</b>   | <b>400,000</b>    | <b>25</b>        | <b>84,650</b>                            | <b>84,650</b>                    |
| <b>600,001 - 1,000,000</b> | <b>600,000</b>    | <b>26</b>        | <b>134,650</b>                           | <b>134,650</b>                   |
| <b>Exceeding 1,000,000</b> | <b>1,000,000</b>  | <b>28</b>        | <b>238,650</b>                           | <b>238,650</b>                   |

”; and

(b) by substituting for paragraph 7 the following paragraph:

**“Determination of amount of Monthly Tax Deduction for additional remuneration of previous years**

7. The amount of Monthly Tax Deduction for additional remuneration before the year 2016 which is received in the current year shall be calculated in accordance with the method and Table of Monthly Tax Deduction applicable for the year the additional remuneration is received.”.

Made 22 December 2015

[Perb. CR(8.09) 681/2-61 (S).12) JLD.9(25); LHDN.01/12.5/353/61/3-39)/Klt.3;  
PN(PU2)80/LXXIX]

DATO' SERI AHMAD HUSNI BIN MOHAMAD HANADZLAH  
*Second Minister of Finance*

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