13 Ogos 2015
13 August 2015
P.U. (A) 183

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN BAGI BELANJA PRAPERMULAAN BERHUBUNG DENGAN PEMBANGUNAN INTEGRASI KILANG PENAPISAN MINYAK DAN PETROKIMIA) (PINDAAN) 2015

INCOME TAX (DEDUCTION FOR PRE COMMENCEMENT EXPENSES IN RELATION TO REFINERY AND PETROCHEMICAL INTEGRATED DEVELOPMENT) (AMENDMENT) RULES 2015

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

AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN BAGI BELANJA PRAPERMULAAN BERHUBUNG DENGAN PEMBANGUNAN INTEGRASI KILANG PENAPISAN MINYAK DAN PETROKIMIA) (PINDAAN) 2015

PADA menjalankan kuasa yang diberikan oleh perenggan 154(1)*(b)* 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 Belanja Prapermulaan berhubung dengan Pembangunan Integrasi Kilang Penapisan Minyak dan Petrokimia) (Pindaan) 2015**.

(2) Kaedah-Kaedah ini hendaklah disifatkan telah mula berkuat kuasa dari tahun taksiran 2010.

Pindaan kaedah 3

2. Kaedah-Kaedah Cukai Pendapatan (Potongan bagi Belanja Prapermulaan berhubung dengan Pembangunan Integrasi Kilang Penapisan Minyak dan Petrokimia) 2013 [*P.U. (A) 43/2013*] dipinda dalam subkaedah 3(2) dengan menggantikan perkataan “empat” dengan perkataan “tujuh”.

Dibuat 7 Ogos 2015
[Per. 0.3865/449; LHDN.01/35/(S)/42/51/82-71; 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 FOR PRE-COMMENCEMENT EXPENSES IN RELATION TO REFINERY AND PETROCHEMICAL INTEGRATED DEVELOPMENT) (AMENDMENT) RULES 2015

IN exercise of the powers conferred by paragraph 154(1)*(b)* 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 Pre-Commencement Expenses in relation to Refinery and Petrochemical Integrated Development) (Amendment) Rules 2015**.

(2) These Rules shall be deemed to have effect from the year of assessment 2010.

Amendment of rule 3

2. The Income Tax (Deduction for Pre-Commencement Expenses in relation to Refinery and Petrochemical Integrated Development) Rules 2013 [*P.U. (A) 43/2013*] are amended in subrule 3(2) by substituting for the word "four" the word "seven".

Made 7 August 2015
[Per. 0.3865/449; LHDN.01/35/(S)/42/51/82-71; 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*]