



24 Mac 2015
24 March 2015
P.U. (A) 53

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

KAEDAH-KAEDAH CUKAI PENDAPATAN
(POTONGAN BAGI KOS LATIHAN DI BAWAH SKIM
LATIHAN 1MALAYSIA BAGI GRADUAN MENGGANGGUR)
(PINDAAN) 2015

*INCOME TAX
(DEDUCTION FOR TRAINING COSTS UNDER SKIM LATIHAN
1MALAYSIA FOR UNEMPLOYED GRADUATES)
(AMENDMENT) RULES 2015*



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

AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN BAGI KOS LATIHAN DI BAWAH SKIM LATIHAN 1MALAYSIA BAGI GRADUAN MENGANGGUR) (PINDAAN) 2015

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 Kos Latihan di bawah Skim Latihan 1Malaysia bagi Graduan Menganggur) (Pindaan) 2015**.

(2) Kaedah-Kaedah ini hendaklah berkuat kuasa mulai tahun taksiran 2015.

Pindaan kaedah 3

2. Kaedah-Kaedah Cukai Pendapatan (Potongan bagi Kos Latihan di bawah Skim Latihan 1Malaysia bagi Graduan Menganggur) 2013 [*P.U. (A) 260/2013*] dipinda dalam perenggan 3(5)(a) dengan menggantikan perkataan “31 Disember 2016” dengan perkataan “31 Disember 2020”.

Dibuat 16 Mac 2015

[Perb.0.3865/457; LHDN 01/35/(S)/42/51/286-52; PN(PU2)80/LXXVII]

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 TRAINING COSTS UNDER SKIM LATIHAN 1MALAYSIA FOR UNEMPLOYED GRADUATES) (AMENDMENT) RULES 2015

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 Training Costs under Skim Latihan 1Malaysia for Unemployed Graduates) (Amendment) Rules 2015**.

(2) These Rules shall have effect from the year of assessment 2015.

Amendment of rule 3

2. The Income Tax (Deduction for Training Costs under Skim Latihan 1Malaysia for Unemployed Graduates) Rules 2013 [P.U. (A) 260/2013] are amended in paragraph 3(5)(a) by substituting for the words “31 December 2016” the words “31 December 2020”.

Made 16 March 2015

[Perb.0.3865/457; LHDN 01/35/(S)/42/51/286-52; PN(PU2)80/LXXVII]

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]