



24 Jun 2014
24 June 2014
P.U. (A) 171

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERATURAN-PERATURAN PAJAKAN CUKAI
PENDAPATAN (PINDAAN) 2014

*INCOME TAX LEASING (AMENDMENT)
REGULATIONS 2014*



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

AKTA CUKAI PENDAPATAN 1967

PERATURAN-PERATURAN PAJAKAN CUKAI PENDAPATAN (PINDAAN) 2014

PADA menjalankan kuasa yang diberikan oleh subseksyen 36(1) Akta Cukai Pendapatan 1967 [*Akta 53*], Ketua Pengarah membuat peraturan-peraturan yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Peraturan-peraturan ini bolehlah dinamakan **Peraturan-Peraturan Pajakan Cukai Pendapatan (Pindaan) 2014**.

(2) Peraturan-Peraturan ini disifatkan telah mula berkuat kuasa mulai tahun taksiran 2013.

Peraturan baru 5

2. Peraturan-Peraturan Pajakan Cukai Pendapatan 1986 [*P.U. (A) 131/1986*] dipinda dengan memasukkan selepas peraturan 4 peraturan yang berikut:

“Ketidapkajaan. 5. Peraturan-Peraturan ini tidaklah terpakai bagi suatu transaksi pajakan berhubung dengan suatu transaksi pensekuritan bersandarkan aset yang dibenarkan oleh Suruhanjaya Sekuriti pada atau selepas 1 Januari 2013.”.

Dibuat 2 Jun 2014

[Perb.CR(8.09)248/40/7-315]LD.2(SK.1); LHDN.01/12.5/353/62/3; PN(PU2)80/LXXV]

TAN SRI DR. MOHD SHUKOR BIN HJ. MAHFAR
Ketua Pengarah Hasil Dalam Negeri

INCOME TAX ACT 1967

INCOME TAX LEASING (AMENDMENT) REGULATIONS 2014

IN exercise of the powers conferred by subsection 36(1) of the Income Tax Act 1967 [Act 53], the Director General makes the following regulations:

Citation and commencement

1. (1) These regulations may be cited as the **Income Tax Leasing (Amendment) Regulations 2014**.

(2) These Regulations are deemed to have come into operation from the year of assessment 2013.

New regulation 5

2. The Income Tax Leasing Regulations 1986 [P.U. (A) 131/1986] are amended by inserting after regulation 4 the following regulation:

“Non-application. 5. These Regulations shall not apply to a lease transaction in relation to an asset-backed securitization transaction authorized by the Securities Commission on or after 1 January 2013.”.

Made 2 June 2014

[Perb.CR(8.09)248/40/7-315]LD.2(SK.1); LHDN.01/12.5/353/62/3; PN(PU2)80/LXXV]

TAN SRI DR. MOHD SHUKOR BIN HJ. MAHFAR
Director General of Inland Revenue