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WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN BAGI BAYARAN PREMIUM KEPADA PERBADANAN INSURANS DEPOSIT MALAYSIA) 2013

INCOME TAX (DEDUCTION FOR PAYMENT OF PREMIUM TO MALAYSIA DEPOSIT INSURANCE CORPORATION) RULES 2013



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AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN BAGI BAYARAN PREMIUM
KEPADA PERBADANAN INSURANS DEPOSIT MALAYSIA) 2013

PADA menjalankan kuasa yang diberikan oleh perenggan 154(1)(b) dan 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 Bayaran Premium kepada Perbadanan Insurans Deposit Malaysia) 2013**.

(2) Kaedah-Kaedah ini disifatkan telah mula berkuat kuasa mulai tahun taksiran 2005 hingga tahun taksiran 2010 bagi institusi kewangan yang diperuntukkan dalam perenggan 36(1)(a) Akta Perbadanan Insurans Deposit Malaysia 2011 [*Akta 720*].

(3) Kaedah-Kaedah ini disifatkan telah mula berkuat kuasa mulai tahun taksiran 2011 dan tahun-tahun taksiran yang berikutnya bagi institusi kewangan yang diperuntukkan dalam subseksyen 36(1) dan pengendali takaful atau syarikat insurans yang diperuntukkan dalam subseksyen 36(2) Akta Perbadanan Insurans Deposit Malaysia 2011.

Pemakaian

2. Kaedah-Kaedah ini terpakai bagi institusi anggota yang dinyatakan dalam subseksyen 36(1) dan (2) Akta Perbadanan Insurans Deposit Malaysia 2011.

Potongan

3. (1) Bagi maksud menentukan pendapatan larasan suatu institusi anggota daripada perniagaannya bagi suatu tempoh asas bagi suatu tahun taksiran, maka hendaklah dibenarkan suatu potongan bagi suatu amaun yang bersamaan dengan premium pertama atau premium tahunan yang dibayar oleh institusi anggota itu kepada Perbadanan Insurans Deposit Malaysia bagi tahun taksiran itu.

(2) Bagi maksud subkaedah (1), potongan amaun bagi bayaran premium yang dibayar adalah sebagaimana yang ditentukan di bawah—

(a) seksyen 42, 43 dan 44 Akta Perbadanan Insurans Deposit Malaysia 2005 [*Akta 642*] berkenaan dengan institusi anggota di bawah perenggan 36(1)(a) Akta Perbadanan Insurans Deposit Malaysia 2011; atau

(b) seksyen 47, 48 dan 49 atau seksyen 71, 72 dan 73 Akta Perbadanan Insurans Deposit Malaysia 2011 berkenaan dengan institusi anggota di bawah subseksyen 36(1) dan (2) Akta Perbadanan Insurans Deposit Malaysia 2011.

Pembatalan

4. Kaedah-Kaedah Cukai Pendapatan (Potongan bagi Bayaran Premium kepada Perbadanan Insurans Deposit Malaysia) 2011 [*P.U. (A) 379/2011*] dibatalkan.

Dibuat 22 Mac 2013

[KK/BUU/(S)10/0.474 SJ.1 JLD.15; LHDN. 01/35/(S)/42/51/286-39; PN(PU2)80/LXIX]

DATO' SERI AHMAD HUSNI 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 PAYMENT OF PREMIUM TO MALAYSIA DEPOSIT
INSURANCE CORPORATION) RULES 2013

IN exercise of the powers conferred by paragraphs 154(1)(b) and 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 Payment of Premium to Malaysia Deposit Insurance Corporation) Rules 2013**.

(2) These Rules are deemed to have effect from the year of assessment 2005 until the year of assessment 2010 for a financial institution provided in paragraph 36(1)(a) of the Malaysia Deposit Insurance Corporation Act 2011 [Act 720].

(3) These Rules are deemed to have effect from the year of assessment 2011 and subsequent years of assessment for a financial institution provided in subsection 36(1) and a takaful operator or an insurance company provided in subsection 36(2) of the Malaysia Deposit Insurance Corporation Act 2011.

Application

2. These Rules apply to a member institution specified in subsections 36(1) and (2) of the Malaysia Deposit Insurance Corporation Act 2011.

Deduction

3. (1) For the purpose of ascertaining the adjusted income of a member institution from its business for a basic period for a year of assessment, there shall be allowed a deduction of an amount equivalent to the first premium or annual premium paid by that member institution to the Malaysia Deposit Insurance Corporation for that year of assessment.

(2) For the purpose of subrule (1), the amount of deduction for premium paid shall be as determined under—

(a) sections 42, 43 and 44 of the Malaysia Deposit Insurance Corporation Act 2005 [Act 642] in respect of a member institution under paragraph 36(1)(a) of the Malaysia Deposit Insurance Corporation Act 2011; or

(b) sections 47, 48 and 49 or sections 71, 72 and 73 of the Malaysia Deposit Insurance Corporation Act 2011 in respect of a member institution under subsections 36(1) and (2) of the Malaysia Deposit Insurance Corporation Act 2011.

Revocation

4. The Income Tax (Deduction for Payment of Premium to Malaysia Deposit Insurance Corporation) Rules 2011 [*P.U. (A) 379/2011*] are revoked.

Made 22 March 2013

[KK/BUU/(S)10/0.474 SJ.1 JLD.15; LHDN. 01/35/(S)/42/51/286-39; PN(PU2)80/LXIX]

DATO' SERI AHMAD HUSNI MOHAMAD HANADZLAH
Second Minister of Finance

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