



20 Februari 2013
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P.U. (A) 54

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN
BAGI KOS PENGANGKUTAN) (PINDAAN) 2013

*INCOME TAX (DEDUCTIONS FOR FREIGHT CHARGES)
(AMENDMENT) RULES 2013*



DISIARKAN OLEH/
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AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN BAGI KOS PENGANGKUTAN)
(PINDAAN) 2013

PADA menjalankan kuasa yang diberikan oleh perenggan 33(1)(d) dan 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 Kos Pengangkutan) (Pindaan) 2013**.

(2) Kaedah-Kaedah ini hendaklah berkuat kuasa mulai tahun taksiran 2013.

Pindaan kaedah 4

2. Kaedah-Kaedah Cukai Pendapatan (Potongan Bagi Kos Pengangkutan) 1990 [*P.U. (A) 422/1990*] dipinda dalam kaedah 4 dengan menggantikan kaedah 4 dengan kaedah yang berikut:

“4. Bagi maksud Kaedah-Kaedah ini—

“barang-barang rotan dan kayu” tidak termasuk kayu gergaji dan veneer;

“kos pengangkutan” ertinya bayaran pengangkutan laut atau bayaran pengangkutan udara yang dilakukan oleh seseorang bagi mengeksport barang-barang rotan dan kayu yang dikilang oleh orang itu dari mana-mana pelabuhan atau lapangan terbang di Malaysia ke pelabuhan atau lapangan terbang di negara terakhir dituju di luar Malaysia bagi maksud pengeksporan itu, tetapi tidak termasuk kos pengangkutan yang dilakukan bagi pengangkutan dari kilangnya ke mana-mana pelabuhan atau lapangan terbang di Malaysia atau dari mana-mana pelabuhan atau lapangan terbang di negara terakhir dituju di luar Malaysia ke mana-mana destinasi dalam negara itu.”.

Dibuat 14 Februari 2013

[Per.0.3865/453(SK.1); LHDN.01/35/(S)/42/51/286-16; PN(PU2)80/LXVII]

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 (DEDUCTIONS FOR FREIGHT CHARGES) (AMENDMENT) RULES 2013

IN exercise of the powers conferred by paragraph 33(1)(d) and 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 (Deductions for Freight Charges) (Amendment) Rules 2013**.

(2) These Rules shall have effect from the year of assessment 2013.

Amendment of rule 4

2. The Income Tax (Deductions for Freight Charges) Rules 1990 [*P.U. (A) 422/1990*] are amended in rule 4 by substituting for rule 4 the following rule:

“4. For purposes of these Rules—

“rattan and wood-based products” does not include sawn timber and veneer;

“freight charges” means sea freight charges or air freight charges incurred by a person to export rattan and wood-based products manufactured by him from any port or airport in Malaysia to a port or airport in a country of final destination outside Malaysia for the purpose of that exportation, but does not include freight charges incurred for transportation from his factory to any port or airport in Malaysia or from any port or airport in a country of final destination outside Malaysia to any destination in that country.”.

Made 14 February 2013

[Per.0.3865/453(SK.1); LHDN.01/35/(S)/42/51/286-16; PN(PU2)80/LXVII]

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

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