



31 Januari 2013
31 January 2013
P.U. (A) 29

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

KAEDAH-KAEDAH CUKAI PENDAPATAN (ELAUN MODAL
DIPERCEPATKAN) (SYARIKAT BERSTATUS *TUN RAZAK
EXCHANGE MARQUEE*) 2013

*INCOME TAX (ACCELERATED CAPITAL ALLOWANCE)
(TUN RAZAK EXCHANGE MARQUEE STATUS COMPANY)
RULES 2013*



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

AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN (ELAUN MODAL DIPERCEPATKAN) (SYARIKAT BERSTATUS *TUN RAZAK EXCHANGE MARQUEE*) 2013

PADA menjalankan kuasa yang diberikan oleh perenggan 154(1)(b) Akta Cukai Pendapatan 1967 [*Akta 53*], Menteri membuat kaedah-kaedah seperti berikut:

Nama dan permulaan kuat kuasa

1. (1) Kaedah-kaedah ini bolehlah dinamakan **Kaedah-Kaedah Cukai Pendapatan (Elaun Modal Dipercepatkan) (Syarikat Berstatus *Tun Razak Exchange Marquee*) 2013**.

(2) Kaedah-Kaedah ini hendaklah berkuat kuasa mulai 1 Januari 2014 sehingga 31 Disember 2020.

Pemakaian

2. (1) Kaedah-Kaedah ini hendaklah terpakai bagi syarikat berstatus *Tun Razak Exchange Marquee* di Malaysia berkenaan dengan kos pengubahsuaian yang dilakukan ke atas bangunan atau sebahagian bangunan yang terletak di dalam *Tun Razak Exchange* yang di gunakan bagi maksud perniagaan syarikat.

(2) Bagi maksud Kaedah ini, kos pengubahsuaian hendaklah dianggap dilakukan pada hari syarikat berstatus *Tun Razak Exchange Marquee* mula menjalankan semua atau sebahagian daripada perniagaannya di *Tun Razak Exchange*.

Tafsiran

3. Dalam Kaedah-Kaedah ini—

“kos pengubahsuaian” ertinya kos pengubahsuaian yang ditetapkan dalam Jadual bagi Kaedah-Kaedah ini;

“syarikat berstatus *Tun Razak Exchange Marquee*” ertinya—

- (a) institusi berlesen di bawah Akta Bank dan Institusi Kewangan 1989 [Akta 372] yang menjalankan perniagaan bank atau perniagaan bank saudagar atau syarikat berkaitan dalam kumpulan yang sama;
- (b) syarikat yang dilesenkan di bawah Akta Insurans 1996 [Akta 553] yang menjalankan perniagaan insurans atau syarikat berkaitan dalam kumpulan yang sama;
- (c) syarikat yang dilesenkan di bawah Akta Bank Islam 1983 [Akta 276] yang menjalankan perniagaan perbankan Islam atau syarikat berkaitan dalam kumpulan yang sama;
- (d) syarikat yang didaftarkan di bawah Akta Takaful 1984 [Akta 312] yang menjalankan perniagaan takaful atau syarikat berkaitan dalam kumpulan yang sama;
- (e) syarikat yang merupakan pemegang Lesen Perkhidmatan Pasaran Modal di bawah Akta Pasaran Modal dan Perkhidmatan 2007 [Akta 671];
- (f) seorang, selain daripada individu, yang merupakan orang berdaftar di bawah seksyen 76 atau 76A Akta Pasaran Modal dan Perkhidmatan 2007; dan

diluluskan oleh Menteri.

Tun Razak Exchange

4. *Tun Razak Exchange* ertinya kawasan yang di rujuk dalam pelan pembangunan diluluskan bagi “*Tun Razak Exchange* atas sebahagian Lot 1164, Lot 1207, Lot 1209, Lot 1210, Lot 1217, PT 122 Seksyen 62, Lot 205 – lot 208, sebahagian Lot 209, Lot 733, Lot

956, Lot 1309 – Lot 1311, Lot 1313, Lot 1314, Lot 1393, Lot 1364, PT 86, PT 109 – PT 121, PT 123 Seksyen 67 di Jalan Tun Razak/Jalan Davis, Wilayah Persekutuan, Kuala Lumpur” termasuk mana-mana pertukaran berikutnya sebagaimana diluluskan oleh Dewan Bandaraya Kuala Lumpur.

Elaun permulaan

5. Syarikat berstatus *Tun Razak Exchange Marquee* layak bagi elaun permulaan di bawah peruntukan perenggan 10 Jadual 3 Akta yang bersamaan satu perlima untuk kos pengubahsuaian yang dilakukan.

Elaun tahunan

6. Syarikat berstatus *Tun Razak Exchange Marquee* layak bagi elaun tahunan di bawah peruntukan perenggan 15 Jadual 3 Akta yang bersamaan dua perlima untuk kos pengubahsuaian yang dilakukan.

JADUAL
[Kaedah 3]

1. Pemasangan elektrik am
2. Lampu
3. Sistem gas
4. Sistem air
5. Lengkapan dapur
6. Lengkapan kebersihan
7. Pintu, pintu pagar, tingkap, gril dan bidai
8. Penyekat tetap
9. Lantai (termasuk permaidani)
10. Penutup dinding (termasuk kerja mengecat)
11. Siling palsu dan birai hias
12. Ciri-ciri hiasan atau perhisan tidak termasuk seni halus
13. Kanopi atau senguap
14. Bilik rekreasi untuk pekerja
15. Sistem penghawa dingin
16. Pusat jagaan harian anak-anak pekerja
17. Surau
18. Kawasan Penerimaan

Tertakluk kepada kos di atas diperakui oleh juruaudit luar.

Dibuat 30 Januari 2013
[Perb. 0.3865/73(S).106]JLD.2 ;LHDN.01/35/(S)/42/51/231-17.13;
PN(PU2)80/LXVIII]

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 (ACCELERATED CAPITAL ALLOWANCE) (TUN RAZAK EXCHANGE
MARQUEE STATUS COMPANY) RULES 2013

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 (Accelerated Capital Allowance) (Tun Razak Exchange Marquee Status Company) Rules 2013**.

(2) These Rules shall have effect from 1 January 2014 until 31 December 2020.

Application

2. (1) These Rules shall apply to a Tun Razak Exchange Marquee status company in Malaysia in respect of renovation costs incurred on a building or part of a building located in the Tun Razak Exchange used for the purpose of the company's business.

(2) For the purposes of these Rules, renovation costs shall be deemed to be incurred on the day on which the Tun Razak Exchange Marquee status company commences to undertake the whole or part of its business in the Tun Razak Exchange.

Interpretation

3. In these Rules—

“renovation costs” means prescribed renovation costs as set out in the Schedule to these Rules;

“Tun Razak Exchange Marquee status company” means—

- (a) a licensed institution under the Banking and Financial Institutions Act 1989 [Act 372] carrying on a banking business or a merchant banking business or a related company within the same group;
- (b) a company licensed under the Insurance Act 1996 [Act 553] carrying on insurance business or a related company within the same group;
- (c) a company licensed under the Islamic Banking Act 1983 [Act 276] carrying on an Islamic banking business or a related company within the same group;
- (d) a company registered under the Takaful Act 1984 [Act 312] carrying on takaful business or a related company within the same group;
- (e) a company which is a holder of a Capital Markets Service Licence licensed under the Capital Markets and Services Act 2007 [Act 671];
- (f) a person, other than an individual, who is a registered person under Section 76 or Section 76A of the Capital Markets and Services Act 2007; and

approved by the Minister;

Tun Razak Exchange

4. Tun Razak Exchange means the area referred to in the approved development plan for the Tun Razak Exchange on part of Lot 1164, Lot 1207, Lot 1209, Lot 1210, Lot 1217, PT 122 Section 62, Lot 205 – lot 208, part of Lot 209, Lot 733, Lot 956, Lot 1309 – Lot 1311, Lot 1313, Lot 1314, Lot 1393, Lot 1364, PT 86, PT 109 – PT 121, PT 123 Section 67 at Jalan Tun Razak/Jalan Davis, Wilayah Persekutuan, Kuala Lumpur including any subsequent changes thereto as approved by Dewan Bandaraya Kuala Lumpur.

Initial allowance

5. The Tun Razak Exchange Marquee status company qualifies for the initial allowance provided under paragraph 10 of Schedule 3 to the Act which shall be equal to one-fifth of the renovation costs incurred.

Annual allowance

6. The Tun Razak Exchange Marquee status company qualifies for the annual allowance provided under paragraph 15 of Schedule 3 to the Act which shall be equal to two-fifths of the renovation costs incurred.

SCHEDULE
[Rule 3]

1. General electrical installation
2. Lighting
3. Gas system
4. Water system
5. Kitchen fittings
6. Sanitary fittings
7. Door, gate, window, grill and roller shutter
8. Fixed partitions
9. Flooring (including carpets)
10. Wall covering (including paint work)
11. False ceiling and cornices
12. Ornamental features or decorations excluding fine art
13. Canopy or awning
14. Recreation room for employee
15. Air-conditioning system
16. Day care centre for employees' children
17. Surau
18. Reception area

Provided that the above costs are certified by an external auditor.

Made 30 January 2013

[Perb.0.3865/73(S).106)]LD.2;LHDN.01/35/(S)/42/51/231-17.13; PN(PU2)80/LXVIII]

DATO' SERI AHMAD HUSNI MOHAMAD HANADZLAH
Second Minister of Finance

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