



28 November 2012
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P.U. (A) 419

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN
BAGI SUMBANGAN OLEH PENANGGUNG INSURANS
BERLESEN KEPADA *MALAYSIAN MOTOR
INSURANCE POOL*) 2012

*INCOME TAX (DEDUCTION FOR CONTRIBUTION BY
LICENSED INSURERS TO THE MALAYSIAN MOTOR
INSURANCE POOL) RULES 2012*



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

AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN BAGI SUMBANGAN OLEH
PENANGGUNG INSURANS BERLESEN KEPADA *MALAYSIAN MOTOR INSURANCE POOL*)
2012

PADA menjalankan kuasa yang diberikan oleh perenggan 154(1)(b) dan 33(1)(d) Akta Cukai Pendapatan 1967 [*Akta 53*], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Kaedah-kaedah ini bolehlah dinamakan **Kaedah-Kaedah Cukai Pendapatan (Potongan bagi Sumbangan oleh Penanggung Insurans Berlesen kepada *Malaysian Motor Insurance Pool*) 2012**.

(2) Kaedah-Kaedah ini disifatkan telah mula berkuat kuasa bagi tahun taksiran 2011 hingga tahun taksiran 2015.

Tafsiran

2. Dalam Kaedah-Kaedah ini—

"*Malaysian Motor Insurance Pool*" ertinya suatu tabung insurans bersama berisiko tinggi yang ditubuhkan secara bersama oleh penanggung insurans berlesen untuk memberikan insurans bagi risiko berkenaan dengan kenderaan bermotor yang tidak dapat memperoleh insurans tersebut di tempat lain;

"penanggung insurans berlesen" ertinya suatu penanggung insurans yang berlesen di bawah Akta Insurans 1996 [*Akta 553*] yang menjalankan perniagaan am sebagaimana yang disebut di bawah perenggan 4(1)(b) Akta Insurans;

"sumbangan" ertinya bayaran kepada *Malaysian Motor Insurance Pool* oleh penanggung insurans berlesen berkenaan dengan kerugian yang dikongsi bersama yang ditanggung oleh *Malaysian Motor Insurance Pool*.

Potongan

3. Bagi maksud menentukan pendapatan larasan perniagaan insurans am suatu penanggung insurans berlesen bagi suatu tempoh asas bagi suatu tahun taksiran, suatu potongan dua kali amaun sumbangan yang dilakukan oleh penanggung insurans berlesen itu kepada *Malaysian Motor Insurance Pool* hendaklah dibenarkan dalam tempoh asas itu bagi tahun taksiran itu.

Dibuat 14 November 2012

[Perb. 0.3865/408 Jld.5 (Sk.1); LHDN 01/35/(S)/42/51/34(snh); PN(PU2)80/LXVI]

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 CONTRIBUTION BY LICENSED INSURERS TO THE
MALAYSIAN MOTOR INSURANCE POOL) RULES 2012

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 Contribution by Licensed Insurers to the Malaysian Motor Insurance Pool) Rules 2012**.

(2) These Rules are deemed to have come into effect for the year of assessment 2011 until the year of assessment 2015.

Interpretation

2. For the purposes of these Rules—

"Malaysian Motor Insurance Pool" means a high-risk insurance pool established collectively by licensed insurers to provide insurance for risks in respect of motor vehicles which are unable to obtain such insurance elsewhere;

"licensed insurer" means an insurer licensed under the Insurance Act 1996 [Act 553] to carry on general business as referred to in paragraph 4(1)(b) of the Insurance Act;

"contribution" means the payment to the Malaysian Motor Insurance Pool by a licensed insurer in respect of the insurer's share of the losses suffered by the Malaysian Motor Insurance Pool.

Deduction

3. For the purpose of ascertaining the adjusted income of the general business of a licensed insurer for the basis period for a year of assessment, a deduction twice the amount of contribution made by the licensed insurer to the Malaysian Motor Insurance Pool shall be allowed in that basis period for that year of assessment.

Made 14 November 2012

[Perb. 0.3865/408 Jld.5 (Sk.1); LHDN 01/35/(S)/42/51/34(snh); PN(PU2)80/LXVI]

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]