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WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

KAEDAH-KAEDAH CUKAI PENDAPATAN
(POTONGAN BAGI PENAJAAN BIASISWA KEPADA
PELAJAR DI INSTITUSI PENDIDIKAN TINGGI) 2012

*INCOME TAX (DEDUCTION FOR THE SPONSORSHIP OF
SCHOLARSHIP TO STUDENT OF HIGHER EDUCATIONAL
INSTITUTION) RULES 2012*



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

AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN BAGI PENAJAAN BIASISWA
KEPADA PELAJAR DI INSTITUSI PENDIDIKAN TINGGI) 2012

PADA menjalankan kuasa yang diberikan oleh perenggan 154(1)(b) dibaca bersama dengan perenggan 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 Penajaan Biasiswa kepada Pelajar di Institusi Pendidikan Tinggi) 2012**.

(2) Kaedah-Kaedah ini disifatkan berkuat kuasa mulai tahun taksiran 2011 hingga tahun taksiran 2016.

(3) Walau apa pun subkaedah (2), potongan dalam kaedah 4 terpakai bagi penajaan biasiswa yang dibuat sehingga tamat tempoh perjanjian yang disebut dalam perenggan 3(c).

Tafsiran

2. Dalam Kaedah-Kaedah ini—

“institusi pendidikan tinggi” ertinya mana-mana institusi yang ditubuhkan di bawah Akta Universiti dan Kolej Universiti 1971 [*Akta 30*], Akta Universiti Teknologi MARA 1976 [*Akta 173*] atau Akta Institusi Pendidikan Tinggi Swasta 1996 [*Akta 555*];

“pelajar ” ertinya seorang individu—

(a) warganegara Malaysia dan bermastautin di Malaysia;

(b) yang menerima pengajian sepenuh masa bagi anugerah diploma atau ijazah sarjana muda di institusi pendidikan tinggi;

- (c) yang tidak mempunyai apa-apa sumber pendapatan; dan
- (d) yang ibu bapa atau penjaganya, mempunyai jumlah pendapatan bulanan tidak melebihi lima ribu ringgit.

Pemakaian

3. Kaedah-Kaedah ini hendaklah terpakai bagi suatu syarikat—

- (a) yang diperbadankan di bawah Akta Syarikat 1965 [*Akta 125*] dan bermastautin di Malaysia;
- (b) yang menaja biasiswa kepada pelajar di institusi pendidikan tinggi; dan
- (c) yang menyempurnakan perjanjian biasiswa dengan seorang pelajar pada atau selepas 8 Oktober 2011 tetapi tidak lewat dari 31 Disember 2016.

Potongan

4. (1) Bagi maksud menentukan pendapatan larasan bagi suatu syarikat daripada perniagaannya dalam tempoh asas bagi suatu tahun taksiran, suatu potongan hendaklah dibenarkan bagi suatu amaun perbelanjaan yang diperihalkan dalam subkaedah (2) yang dilakukan dan dibayar oleh syarikat itu dalam tempoh asas itu bagi menaja biasiswa kepada pelajar.

(2) Perbelanjaan yang disebut dalam subkaedah (1) ialah perbelanjaan yang dilakukan berkenaan dengan penajaan biasiswa yang terdiri daripada—

- (a) bayaran yang dikehendaki oleh institusi pendidikan tinggi yang berhubungan dengan kursus pengajian; dan
- (b) perbelanjaan bantuan pengajian dan kos sara hidup yang munasabah sepanjang tempoh pengajian pelajar itu di institusi pendidikan tinggi.

(3) Jumlah amaun potongan yang dibenarkan di bawah subkaedah (1) hendaklah bersamaan dua kali amaun perbelanjaan yang dibenarkan di bawah kaedah ini .

(4) Jika jumlah amaun apa-apa perbelanjaan yang boleh dibenarkan sebagai potongan di bawah kaedah ini melebihi amaun yang pada pendapat Ketua Pengarah Hasil Dalam Negeri boleh dijangkakan dengan munasabahnya dilakukan dalam perjalanan biasa perniagaan itu, Ketua Pengarah Hasil Dalam Negeri boleh, setakat yang berlebihan itu tidak membenarkan amaun itu, sebagai potongan di bawah kaedah ini.

(5) Bagi maksud subkaedah (1), jika dua tempoh asas bertindih, tempoh yang sama dalam kedua-dua tempoh itu hendaklah disifatkan sebagai termasuk dalam tempoh asas yang pertama sahaja.

(6) Jika suatu potongan telah dibuat di bawah subkaedah (3), dalam menentukan pendapatan larasan syarikat itu, apa-apa jumlah yang dibayar balik oleh pelajar kepada syarikat hendaklah semasa diterima dikira sebagai pendapatan kasar daripada perniagaan syarikat yang berpunca dari Malaysia bagi tempoh asas tahun taksiran itu.

Ketidakkpakaian

5. Kaedah-Kaedah ini tidak terpakai bagi suatu syarikat yang dalam tempoh asas bagi suatu tahun taksiran yang sama telah membuat suatu tuntutan di bawah perenggan 34(6)(1) Akta.

Dibuat 17 Julai 2012

[Per.CR(8.09)294/6/4-9(SJ.9)(2012)(SK.6)(17);LHDN.01/35/(S)/42/51/231-7.13; PN(PU2)80/LXV]

DATO' SERI AHMAD HUSNI BIN MOHAMAD HANADZLAH
Menteri Kewangan Kedua

[Akan dibentangkan di hadapan Dewan Rakyat menurut subseksyen 154(2) Akta Cukai Pendapatan 1967]

INCOME TAX ACT 1967

INCOME TAX (DEDUCTION FOR THE SPONSORSHIP OF SCHOLARSHIP TO STUDENT OF HIGHER EDUCATIONAL INSTITUTION) RULES 2012

IN exercise of the powers conferred by paragraph 154(1)(b) read together with paragraph 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 the Sponsorship of Scholarship to Student of Higher Educational Institution) Rules 2012**.

(2) These Rules is deemed to have effect from the year of assessment of 2011 until the year of assessment of 2016.

(3) Notwithstanding subrule (2), the deduction in rule 4 applies to the sponsorship of scholarship made until the expiration of the agreement referred to in paragraph 3(c).

Interpretation

2. In these Rules—

“higher educational institution” means any institution established under the Universities and University Colleges Act 1971 [Act 30], Universiti Teknologi MARA Act 1976 [Act 173] or the Private Higher Educational Institutions Act 1996 [Act 555];

“student” means an individual—

(a) who is a Malaysian citizen and resident in Malaysia;

(b) who receives full-time course of study leading to an award of a diploma or bachelor’s degree at higher educational institution;

- (c) who has no means of his own; and
- (d) whose parents or guardians, have total monthly income not exceeding five thousand ringgit.

Application

3. These Rules shall apply to a company—

- (a) which is incorporated under the Companies Act 1965 [*Act 125*] and resident in Malaysia;
- (b) which sponsors scholarship to students of higher educational institution; and
- (c) which execute scholarship agreement with a student on or after 8 October 2011 but not later than 31 December 2016.

Deduction

4. (1) For the purpose of ascertaining the adjusted income of a company from its business in a basis period for a year of assessment, a deduction shall be allowed of an amount of expenses as described in subrule (2) which were incurred and paid by that company in that basis period for sponsoring scholarship to student.

(2) The expenses referred to in subrule (1) are the expenses incurred in respect of sponsorship of scholarship which consist of—

- (a) payment required by higher educational institution relating to course of study; and
- (b) educational aid and reasonable cost of living expenses throughout the student's period of study at higher educational institution.

(3) The total amount of deduction allowed under subrule (1) shall be equivalent to twice the amount of expenses allowed under this rules.

(4) Where the total amount of any expenses which would have been allowed as a deduction under this rules exceeds the amount which in the opinion of the Director General of Inland Revenue would reasonably be expected to be incurred in the ordinary course of business, the Director General of Inland Revenue may, to the extent of that excess disallow that amount, as a deduction under this rules.

(5) For the purpose of subrule (1), where two basis periods overlap, the period common to both periods shall be deemed to fall in the first basis period only.

(6) Where a deduction has been made under subrule (3), in ascertaining the adjusted income of that company, any sum refunded by the student to the company shall when received be treated as gross income of the company from the business derived from Malaysia for the basis period of that year of assessment.

Non-application

5. These Rules shall not apply to a company in the basis period for a year of assessment that has made a claim under paragraph 34(6)(l) of the Act.

Made 17 July 2012

[Per.CR(8.09)294/6/4-9(SJ.9)(2012)(SK.6)(17);LHDN.01/35/(S)/42/51/231-7.13; PN(PU2)80/LXV]

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

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