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P.U. (A) 220

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN
PREMIUM INSURANS BAGI PENGIMPORT)
(PEMBATALAN) 2012

*INCOME TAX (DEDUCTIONS OF INSURANCE PREMIUMS
FOR IMPORTERS) (REVOCATION) RULES 2012*



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

AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN PREMIUM INSURANS BAGI
PENGIMPOR) (PEMBATALAN) 2012

PADA menjalankan kuasa yang diberikan oleh subseksyen 154(1) 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 Premium Insurans Bagi Pengimport) (Pembatalan) 2012**.

(2) Kaedah-Kaedah ini hendaklah berkuat kuasa mulai tahun taksiran 2016.

Pembatalan

2. Kaedah-Kaedah Cukai Pendapatan (Potongan Premium Insurans Bagi Pengimport) 1982 [*P.U. (A) 72/1982*] dibatalkan.

Dibuat 10 Julai 2012

[0.3865/441 JLD.1(SK.1); LHDN 01/35/(S)/42/51/286-16; PN(PU2)80/LXV]

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 (DEDUCTIONS OF INSURANCE PREMIUMS FOR IMPORTERS)
(REVOCATION) RULES 2012

IN exercise of the powers conferred by subsection 154(1) 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 of Insurance Premiums for Importers) (Revocation) Rules 2012**.

(2) These Rules shall have effect from the year of assessment 2016.

Revocation

2. The Income Tax (Deductions of Insurance Premiums for Importers) Rules 1982 [P.U. (A) 72/1982] are revoked.

Made 10 July 2012

[0.3865/441 JLD.1(SK.1); LHDN 01/35/(S)/42/51/286-16; PN(PU2)80/LXV]

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]