



19 Julai 2012
19 July 2012
P.U. (A) 218

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN
BAGI KOS PENGANGKUTAN) (PEMBATALAN) 2012

*INCOME TAX (DEDUCTIONS FOR FREIGHT CHARGES)
(REVOCATION) RULES 2012*



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

AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN BAGI KOS PENGANGKUTAN)
(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 Bagi Kos Pengangkutan) (Pembatalan) 2012**.

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

Pembatalan

2. Kaedah-Kaedah Cukai Pendapatan (Potongan Bagi Kos Pengangkutan) 1990 [*P.U. (A) 422/1990*] dibatalkan.

Dibuat 10 Julai 2012

[0.3865/441(SK.7); 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 FOR FREIGHT CHARGES) (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 for Freight Charges) (Revocation) Rules 2012**.

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

Revocation

2. The Income Tax (Deductions for Freight Charges) Rules 1990 [*P.U. (A) 422/1990*] are revoked.

Made 10 July 2012

[0.3865/441(SK.7); 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*]