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WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT  
GAZETTE*

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN  
BAGI BAYARAN PREMIUM KEPADA PERBADANAN  
INSURANS DEPOSIT MALAYSIA) 2011

*INCOME TAX (DEDUCTION FOR PAYMENT OF PREMIUM  
TO MALAYSIA DEPOSIT INSURANCE CORPORATION)  
RULES 2011*



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

AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN BAGI BAYARAN PREMIUM  
KEPADA PERBADANAN INSURANS DEPOSIT MALAYSIA) 2011

PADA menjalankan kuasa yang diberikan oleh perenggan 154(1)(b) dibaca bersama 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 Bayaran Premium kepada Perbadanan Insurans Deposit Malaysia) 2011**.

(2) Kaedah-Kaedah ini disifatkan telah mula berkuat kuasa mulai tahun taksiran 2005 hingga tahun taksiran 2010 berkenaan dengan perenggan 2(a).

(3) Kaedah-Kaedah ini hendaklah berkuat kuasa bagi tahun taksiran 2011 dan tahun-tahun taksiran yang berikutnya berkenaan dengan perenggan 2(b).

**Pemakaian**

2. Kaedah-Kaedah ini terpakai kepada institusi anggota yang merupakan—

(a) suatu institusi kewangan di bawah seksyen 37 Akta Perbadanan Insurans Deposit Malaysia 2005 [*Akta 642*]; atau

(b) suatu institusi kewangan di bawah perenggan 36(1)(b), suatu pengendali takaful atau suatu syarikat insurans di bawah subseksyen 36(2) Akta Perbadanan Insurans Deposit Malaysia 2011 [*Akta 720*].

**Potongan**

3. (1) Bagi maksud menentukan pendapatan larasan suatu institusi anggota daripada perniagaannya bagi suatu tempoh asas bagi suatu tahun taksiran, maka hendaklah dibenarkan suatu potongan bagi suatu amaun yang bersamaan dengan

premium pertama atau premium tahunan yang dibayar oleh institusi anggota itu kepada Perbadanan Insurans Deposit Malaysia bagi tahun taksiran itu.

(2) Bagi maksud subkaedah (1), potongan amaun bagi premium yang dibayar hendaklah sebagaimana ditentukan di bawah—

(a) seksyen 42, 43 dan 44 Akta Perbadanan Insurans Deposit Malaysia 2005 berkenaan dengan institusi anggota di bawah perenggan 2(a);  
atau

(b) seksyen 47, 48 dan 49 atau seksyen 71, 72 dan 73 Akta Perbadanan Insurans Deposit Malaysia 2011 berkenaan dengan institusi anggota di bawah perenggan 2(b).

Dibuat 3 November 2011

[LHDN.01/35/(S)/42/51/286-39; Perbend. (8.09)248/40/7-1411(SK.1); PN(PU2)80/LXII]

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 (DEDUCTION FOR PAYMENT OF PREMIUM TO MALAYSIA DEPOSIT  
INSURANCE CORPORATION) RULES 2011

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 Payment of Premium to Malaysia Deposit Insurance Corporation) Rules 2011**.

(2) These Rules are deemed to have effect from the assessment year of 2005 until the assessment year of 2010 in respect of paragraph 2(a).

(3) These Rules shall have effect for the assessment year of 2011 and subsequent years of assessment in respect of paragraph 2(b).

**Application**

2. These Rules shall apply to a member institution who is—

(a) a financial institution under section 37 of the Malaysia Deposit Insurance Corporation Act 2005 [Act 642]; or

(b) a financial institution under paragraph 36(1)(b), a takaful operator or an insurance company under subsection 36(2) of the Malaysia Deposit Insurance Corporation Act 2011 [Act 720].

**Deduction**

3. (1) For the purpose of ascertaining the adjusted income of a member institution from its business for a basic period for a year of assessment, there shall be allowed a deduction of an amount equivalent to the first premium or annual premium paid by that

member institution to the Malaysia Deposit Insurance Corporation for that year of assessment.

(2) For the purpose of subrule (1), the amount of deduction for premium paid shall be as determined under—

(a) sections 42, 43 and 44 of the Malaysia Deposit Insurance Corporation Act 2005 in respect of a member institution under paragraph 2(a); or

(b) sections 47, 48 and 49 or sections 71, 72 and 73 of the Malaysia Deposit Insurance Corporation Act 2011 in respect of a member institution under paragraph 2(b).

Made 3 November 2011

[LHDN.01/35/(S)/42/51/286-39; Perbend. (8.09)248/40/7-1411(SK.1); PN(PU2)80/LXII]

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]*