



4 Jun 2026
4 June 2026
P.U. (A) 211

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

KAEDAH-KAEDAH CUKAI PENDAPATAN
(ELAUN MODAL DIPERCEPATKAN)
(SYARIKAT BERSTATUS *TUN RAZAK
EXCHANGE MARQUEE*) (PINDAAN) 2026

*INCOME TAX (ACCELERATED CAPITAL ALLOWANCE)
(TUN RAZAK EXCHANGE MARQUEE STATUS COMPANY)
(AMENDMENT) RULES 2026*

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

AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN (ELAUN MODAL DIPERCEPATKAN)
(SYARIKAT BERSTATUS *TUN RAZAK EXCHANGE MARQUEE*) (PINDAAN) 2026

PADA menjalankan kuasa yang diberikan oleh perenggan 154(1)(b) Akta Cukai Pendapatan 1967 [Akta 53] dibaca bersama-sama perenggan 10 dan 15 Jadual 3 Akta, Menteri membuat kaedah-kaedah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Kaedah-kaedah ini bolehlah dinamakan **Kaedah-Kaedah Cukai Pendapatan (Elaun Modal Dipercepatkan) (Syarikat Berstatus *Tun Razak Exchange Marquee*) (Pindaan) 2026.**

(2) Kaedah-Kaedah ini disifatkan telah mula berkuat kuasa mulai 1 Januari 2026.

Pindaan kaedah 2

2. Kaedah-Kaedah Cukai Pendapatan (Elaun Modal Dipercepatkan) (Syarikat Berstatus *Tun Razak Exchange Marquee*) 2013 [P.U. (A) 29/2013] dipinda dalam subkaedah 2(1) dengan menggantikan perkataan “31 Disember 2025” dengan perkataan “31 Disember 2030”.

Dibuat 22 Mei 2026

[MOF.TAX(S)700-2/1/115(48); LHDN.AY.A.600-12/1/7(29)-539; PN(PU2)80/JLD.116]

DATUK SERI AMIR HAMZAH BIN AZIZAN
Menteri Kewangan II

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

INCOME TAX ACT 1967

INCOME TAX (ACCELERATED CAPITAL ALLOWANCE) (TUN RAZAK EXCHANGE
MARQUEE STATUS COMPANY) (AMENDMENT) RULES 2026

IN exercise of the powers conferred by paragraph 154(1)(b) of the Income Tax Act 1967 [Act 53] read together with paragraphs 10 and 15 of Schedule 3 of the Act, the Minister makes the following rules:

Citation and commencement

1. (1) These rules may be cited as the **Income Tax (Accelerated Capital Allowance) (Tun Razak Exchange Marquee Status Company) (Amendment) Rules 2026**.

(2) These Rules are deemed to have effect from 1 January 2026.

Amendment of rule 2

2. The Income Tax (Accelerated Capital Allowance) (Tun Razak Exchange Marquee Status Company) Rules 2013 [*P.U. (A) 29/2013*] are amended in subrule 2(1) by substituting for the words “31 December 2025” the words “31 December 2030”.

Made 22 May 2026

[MOF.TAX(S)700-2/1/115(48); LHDN.AY.A.600-12/1/7(29)-539; PN(PU2)80/JLD.116]

DATUK SERI AMIR HAMZAH BIN AZIZAN
Finance Minister II

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