



16 Jun 2026
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P.U. (A) 224

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

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

INCOME TAX (INDUSTRIAL BUILDING 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 BANGUNAN INDUSTRI)
(SYARIKAT BERSTATUS *TUN RAZAK EXCHANGE MARQUEE*) (PINDAAN) 2026

PADA menjalankan kuasa yang diberikan oleh perenggan 154(1)(b) dibaca bersama dengan perenggan 80 Jadual 3 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 (Elaun Bangunan Industri) (Syarikat Berstatus *Tun Razak Exchange Marquee*) (Pindaan) 2026**.

(2) Kaedah-Kaedah ini disifatkan telah mula berkuat kuasa mulai tahun taksiran 2014.

Pindaan kaedah 7

2. Kaedah-Kaedah Cukai Pendapatan (Elaun Bangunan Industri) (Syarikat Berstatus *Tun Razak Exchange Marquee*) 2013 [*P.U. (A) 27/2013*] dipinda dalam perenggan 7(a) dengan menggantikan perkataan “31 Disember 2025” dengan perkataan “31 Disember 2030”.

Dibuat 10 Jun 2026

[MOF.TAX(S)700-2/1/115(48); LHDN.AY.A.600-12/1/7(29)-538; 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 (INDUSTRIAL BUILDING ALLOWANCE)
(TUN RAZAK EXCHANGE MARQUEE STATUS COMPANY) (AMENDMENT) RULES 2026

IN exercise of the powers conferred by paragraph 154(1)(b) read together with paragraph 80 of Schedule 3 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 (Industrial Building Allowance) (Tun Razak Exchange Marquee Status Company) (Amendment) Rules 2026**.

(2) These Rules are deemed to have effect from the year of assessment 2014.

Amendment of rule 7

2. The Income Tax (Industrial Building Allowance) (Tun Razak Exchange Marquee Status Company) Rules 2013 [P.U. (A) 27/2013] are amended in paragraph 7(a) by substituting for the words “31 December 2025” the words “31 December 2030”.

Made 10 June 2026

[MOF.TAX(S)700-2/1/115(48); LHDN.AY.A.600-12/1/7(29)-538; 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]