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P.U. (A) 37

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

KAEDAH-KAEDAH KUMPULAN WANG SIMPANAN
PEKERJA (PINDAAN) 2026

*EMPLOYEES PROVIDENT FUND (AMENDMENT)
RULES 2026*

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AKTA KUMPULAN WANG SIMPANAN PEKERJA 1991

KAEDAH-KAEDAH KUMPULAN WANG SIMPANAN PEKERJA (PINDAAN) 2026

PADA menjalankan kuasa yang diberikan oleh seksyen 73 Akta Kumpulan Wang Simpanan Pekerja 1991 [*Akta 452*], Lembaga membuat kaedah-kaedah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Kaedah-kaedah ini bolehlah dinamakan **Kaedah-Kaedah Kumpulan Wang Simpanan Pekerja (Pindaan) 2026**.

(2) Kaedah-Kaedah ini mula berkuat kuasa pada 1 Februari 2026.

Pindaan kaedah 6A

2. Kaedah-Kaedah Kumpulan Wang Simpanan Pekerja 1991 [*P.U. (A) 493/1991*], yang disebut “Kaedah-Kaedah ibu” dalam Kaedah-Kaedah ini, dipinda dalam kaedah 6A—

(a) dengan memasukkan selepas subkaedah (1) subkaedah yang berikut:

“(1A) Orang yang disebut dalam perenggan 6A(1)(a), (b) atau (c) yang merupakan ahli Kumpulan Wang boleh mengkreditkan amaun yang dikeluarkan di bawah subkaedah 41(1L) ke dalam Akaun I ahli Kumpulan Wang yang merupakan anak, ibu, bapa, isteri atau suami orang itu.”; dan

(b) dalam subkaedah (2), dengan menggantikan perkataan “subkaedah (1)” dengan perkataan “subkaedah (1) dan (1A)”.

Pindaan kaedah 6B

3. Kaedah 6B Kaedah-Kaedah ibu dipinda dengan menggantikan subkaedah (2) dengan subkaedah yang berikut:

“(2) Had yang disebut di bawah subkaedah (1) tidak termasuk—

- (a) apa-apa bayaran caruman atau wang yang diremitkan oleh Kerajaan Malaysia atau Kerajaan Negeri; atau
- (b) apa-apa amaun yang dikeluarkan dan dikreditkan di bawah subkaedah 6A(1A).”.

Pindaan kaedah 41

4. Kaedah 41 Kaedah-Kaedah ibu dipinda—

(a) dengan menggantikan subkaedah (1) dengan subkaedah yang berikut:

“Ahli Kumpulan Wang telah mencapai umur lima puluh tahun. (1) Jika suatu notis pengeluaran dikemukakan kepada Lembaga di bawah perenggan 54(6)(a) Akta atas alasan bahawa ahli Kumpulan Wang telah mencapai umur lima puluh tahun, tarikh lahir yang ada pada rekod ahli Kumpulan Wang itu hendaklah disifatkan mengikat ahli Kumpulan Wang itu.”;

(b) dengan menggantikan subkaedah (1A) dengan subkaedah yang berikut:

“(1A) Walau apa pun subkaedah (1), jika Lembaga mempunyai sebab yang munasabah untuk mempercayai bahawa tarikh lahir yang ada pada rekod ahli Kumpulan Wang itu adalah tidak betul, Lembaga boleh memperoleh keterangan lanjut mengenai tarikh lahir ahli Kumpulan Wang itu.”;

(c) dengan memasukkan selepas subkaedah (1A) subkaedah yang berikut:

“(1AA) Jika Lembaga berpuas hati dengan notis pengeluaran yang dikemukakan oleh ahli Kumpulan Wang itu di bawah subkaedah (1) dan tarikh lahir ahli Kumpulan Wang itu adalah benar, Lembaga boleh membenarkan ahli Kumpulan Wang itu mengeluarkan

apa-apa amaun yang ada pada kredit dalam Akaun II ahli Kumpulan Wang itu menurut perenggan 54(6)(a) Akta.”; dan

(d) dengan memasukkan selepas subkaedah (1H) subkaedah yang berikut:

“Ahli Kumpulan Wang telah mencapai umur lima puluh lima tahun atau enam puluh tahun. (1I) Jika suatu notis pengeluaran dikemukakan kepada Lembaga, di bawah seksyen 55A Akta atas alasan bahawa ahli Kumpulan Wang mencapai umur lima puluh lima tahun, atau di bawah seksyen 55B Akta atas alasan bahawa ahli Kumpulan Wang mencapai umur enam puluh tahun, mengikut mana-mana yang berkenaan, tarikh lahir yang ada pada rekod ahli Kumpulan Wang itu hendaklah disifatkan mengikat ahli Kumpulan Wang itu.

(1J) Walau apa pun subkaedah (1I), jika Lembaga mempunyai sebab yang munasabah untuk mempercayai bahawa tarikh lahir yang ada pada rekod ahli Kumpulan Wang itu adalah tidak betul, Lembaga boleh memperoleh keterangan lanjut mengenai tarikh lahir ahli Kumpulan Wang itu.

(1K) Jika Lembaga berpuas hati dengan notis pengeluaran yang dikemukakan oleh ahli Kumpulan Wang itu di bawah subkaedah (1I) dan tarikh lahir seseorang ahli Kumpulan Wang itu adalah benar, Lembaga boleh membenarkan ahli Kumpulan Wang itu mengeluarkan apa-apa amaun yang ada pada kredit dalam akaun ahli Kumpulan Wang itu menurut seksyen 55A atau 55B Akta, mengikut mana-mana yang

berkenaan.

(1L) Tertakluk kepada subkaedah (1I), jika ahli Kumpulan Wang itu mempunyai kredit dalam akaunnya yang melebihi suatu amaun sebagaimana yang ditentukan oleh Lembaga, ahli Kumpulan Wang itu boleh mengemukakan suatu notis pengeluaran kepada Lembaga bagi apa-apa lebihan amaun itu dan mengkreditkan amaun itu ke dalam Akaun I ahli Kumpulan Wang lain menurut seksyen 44A Akta.

(1M) Notis pengeluaran yang dikemukakan di bawah subkaedah (1L) boleh dibatalkan oleh ahli Kumpulan Wang itu pada bila-bila masa dalam tempoh tujuh (7) hari dari tarikh notis pengeluaran itu diterima oleh Lembaga.”.

Dibuat 23 Januari 2026

[MOF.SBM(R)600-41/39/91 JLD.5; PN(PU2)498/JLD.21]

TAN SRI DATO' SERI MOHD ZUKI BIN ALI
Pengerusi
Lembaga Kumpulan Wang Simpanan Pekerja

EMPLOYEES PROVIDENT FUND ACT 1991

EMPLOYEES PROVIDENT FUND (AMENDMENT) RULES 2026

IN exercise of the powers conferred by section 73 of the Employees Provident Fund Act 1991 [*Act 452*], the Board makes the following rules:

Citation and commencement

1. (1) These rules may be cited as the **Employees Provident Fund (Amendment) Rules 2026**.

(2) These Rules come into operation on 1 February 2026.

Amendment of rule 6A

2. The Employees Provident Fund Rules 1991 [*P.U. (A) 493/1991*], which are referred to as “the principal Rules” in these Rules, are amended in rule 6A—

(a) by inserting after subrule (1) the following subrule:

“(1A) The person referred to in paragraph 6A(1)(a), (b) or (c) who is a member of the Fund may credit the amount withdrawn under subrule 41(1L) into the Account I of a member of the Fund who is the child, mother, father, wife or husband of such person.”; and

(b) in subrule (2), by substituting for the words “subrule (1)” the words “subrules (1) and (1A)”.

Amendment of rule 6B

3. Rule 6B of the principal Rules is amended by substituting for subrule (2) the following subrule:

“(2) The limit referred to under subrule (1) does not include—

(a) any payment of contributions or money remitted by the Government of Malaysia or the State Government; or

(b) any amount withdrawn and credited under subrule 6A(1A).”.

Amendment of rule 41

4. Rule 41 of the principal Rules is amended—

(a) by substituting for subrule (1) the following subrule:

“Member of Fund has attained age of fifty years. (1) Where a notice of withdrawal is submitted to the Board under paragraph 54(6)(a) of the Act on the ground that a member of the Fund has attained the age of fifty years, the date of birth appearing on the record of such member of the Fund shall be deemed to be binding upon such member of the Fund.”;

(b) by substituting for subrule (1A) the following subrule:

“(1A) Notwithstanding subrule (1), where the Board has reasonable cause to believe that the date of birth appearing on the record of such member of the Fund is incorrect, the Board may obtain further evidence regarding the date of birth of such member of the Fund.”;

(c) by inserting after subrule (1A) the following subrule:

“(1AA) Where the Board is satisfied with the notice of withdrawal submitted by such member of the Fund under subrule (1) and the date of birth of such member of the Fund is correct, the Board may authorize such member of the Fund to withdraw any amount standing

to the credit in Account II of such member of the Fund pursuant to paragraph 54(6)(a) of the Act.”; and

(d) by inserting after subrule (1H) the following subrule:

“Member of
Fund has
attained
age of fifty-five
years or sixty
years.

(1I) Where a notice of withdrawal is submitted to the Board, under section 55A of the Act on the ground that a member of the Fund has attained the age of fifty-five years, or under section 55B of the Act on the ground that a member of the Fund has attained the age of sixty years, as the case may be, the date of birth appearing on the record of the member of the Fund shall be deemed to be binding upon such member of the Fund.

(1J) Notwithstanding subrule (1I), where the Board has reasonable cause to believe that the date of birth appearing on the record of the member of the Fund is incorrect, the Board may obtain further evidence regarding the date of birth of the member of the Fund.

(1K) Where the Board is satisfied with the notice of withdrawal submitted by the member of the Fund under subrule (1I) and the date of birth of the member of the Fund is correct, the Board may authorize such member of the Fund to withdraw any amount standing to the credit in the account of the member of the Fund pursuant to section 55A or 55B of the Act, as the case may be.

(1L) Subject to subrule (1I), where such member of the Fund has a credit in his account which exceeds an amount as determined by the Board, such member of the Fund may submit a notice of withdrawal to the Board for any such excess amount and credit such amount into Account I of the other member of the Fund pursuant to section 44A of the Act.

(1M) Notice of withdrawal submitted under subrule (1L) may be revoked by such member of the Fund at any time within the period of seven (7) days from the date of such notice of withdrawal is received by the Board.”.

Made 23 January 2026

[MOF.SBM(R)600-41/39/91 JLD.5; PN(PU2)498/JLD.21]

TAN SRI DATO' SERI MOHD ZUKI BIN ALI
Chairman
Employees Provident Fund Board