



14 Oktober 2024  
14 October 2024  
P.U. (A) 293

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT  
GAZETTE*

KAEDAH-KAEDAH PETROLEUM (CUKAI PENDAPATAN)  
(POTONGAN PERBELANJAAN KETINGGALAN) 1997

*PETROLEUM (INCOME TAX) (DEDUCTION OF  
ABANDONMENT EXPENDITURE) RULES 1997*

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

UNDANG-UNDANG MALAYSIA  
AKTA PETROLEUM (CUKAI PENDAPATAN) 1967

[AKTA 543]

KAEDAH-KAEDAH PETROLEUM (CUKAI PENDAPATAN)  
(POTONGAN PERBELANJAAN KETINGGALAN) 1997

(Dibuat di bawah subseksyen 83(1))

(Disemak—2024)

*Disemak oleh Pesuruhjaya Penyemak Undang-Undang di bawah  
seksyen 13 Akta Penyemakan Undang-Undang 1968 [Akta 1]*

Disemak sehingga ... .. 1 Oktober 2024

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Dibuat pada 24 Mei 1997 sebagai P.U. (A) 240/1997

UNDANG-UNDANG MALAYSIA  
AKTA PETROLEUM (CUKAI PENDAPATAN) 1967

[AKTA 543]

KAEDAH-KAEDAH PETROLEUM (CUKAI PENDAPATAN)  
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(Disemak—2024)

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SUSUNAN KAEDAH-KAEDAH

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Kaedah

1. Nama dan permulaan kuat kuasa
2. Potongan

UNDANG-UNDANG MALAYSIA

AKTA PETROLEUM (CUKAI PENDAPATAN) 1967

[AKTA 543]

KAEDAH-KAEDAH PETROLEUM (CUKAI PENDAPATAN)  
(POTONGAN PERBELANJAAN KETINGGALAN) 1997

(Dibuat di bawah subseksyen 83(1))

(Disemak—2024)

**Nama dan permulaan kuat kuasa**

1. (1) Kaedah-kaedah ini bolehlah dinamakan **Kaedah-Kaedah Petroleum (Cukai Pendapatan) (Potongan Perbelanjaan Ketinggalan) 1997**.

(2) Kaedah-Kaedah ini hendaklah disifatkan berkuat kuasa bagi tahun taksiran 1984 dan tahun-tahun taksiran yang berikutnya.

**Potongan**

2. (1) Bagi maksud menentukan pendapatan larasan seseorang yang boleh dikenakan cukai, selain Petroliam Nasional Berhad atau Pihak Berkuasa Bersama Malaysia-Thailand, hendaklah dibenarkan sebagai suatu potongan di bawah seksyen 15 Akta apa-apa pembayaran kontraktual ses ketinggalan yang dibuat di bawah suatu perjanjian petroleum.

(2) Bagi maksud menentukan pendapatan larasan Petroliam Nasional Berhad atau Pihak Berkuasa Bersama Malaysia-Thailand, hendaklah dibenarkan sebagai suatu potongan di bawah seksyen 15 Akta apa-apa pembayaran yang dibuat kepada Kumpulan Wang Ses Ketinggalan berkenaan dengan ses ketinggalan yang dipungut di bawah suatu perjanjian petroleum.

UNDANG-UNDANG MALAYSIA  
AKTA PETROLEUM (CUKAI PENDAPATAN) 1967

[AKTA 543]

KAEDAH-KAEDAH PETROLEUM (CUKAI PENDAPATAN)  
(POTONGAN PERBELANJAAN KETINGGALAN) 1997

(Dibuat di bawah subseksyen 83(1))

(Disemak—2024)

*Butir-butir di bawah perenggan 7(ii) dan (iii)  
Akta Penyemakan Undang-Undang 1968 [Akta 1]*

SENARAI PINDAAN

Undang-undang yang meminda	Nama	Berkuat kuasa dari
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-TIADA-

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SENARAI UNDANG-UNDANG ATAU BAHAGIANNYA YANG DIGANTI

No.	Tajuk
P.U. (A) 240/1997	Kaedah-Kaedah Petroleum (Cukai Pendapatan) (Potongan Perbelanjaan Ketinggalan) 1997

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LAWS OF MALAYSIA

PETROLEUM (INCOME TAX) ACT 1967

[ACT 543]

PETROLEUM (INCOME TAX) (DEDUCTION OF  
ABANDONMENT EXPENDITURE) RULES 1997

(Made under subsection 83(1))

(Revised—2024)

*Revised by the Commissioner of Law Revision under  
section 13 of the Revision of Laws Act 1968 [Act 1]*

Revised up to	...	...	...	...	1 October 2024
Date of publication in the <i>Gazette</i> of this revised edition	...	...	...	...	14 October 2024
Date appointed for coming into operation of this revised edition	...	...	...	...	15 October 2024

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Made on 24 May 1997 as P.U. (A) 240/1997

LAWS OF MALAYSIA

PETROLEUM (INCOME TAX) ACT 1967

[ACT 543]

PETROLEUM (INCOME TAX) (DEDUCTION OF  
ABANDONMENT EXPENDITURE) RULES 1997

(Made under subsection 83(1))

(Revised—2024)

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ARRANGEMENT OF RULES

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Rule

1. Citation and commencement
2. Deduction

LAWS OF MALAYSIA

PETROLEUM (INCOME TAX) ACT 1967

[ACT 543]

PETROLEUM (INCOME TAX) (DEDUCTION OF  
ABANDONMENT EXPENDITURE) RULES 1997

(Made under subsection 83(1))

(Revised—2024)

**Citation and commencement**

1. (1) These rules may be cited as the **Petroleum (Income Tax) (Deduction of Abandonment Expenditure) Rules 1997**.

(2) These Rules shall be deemed to have effect for the year of assessment 1984 and subsequent years of assessment.

**Deduction**

2. (1) For the purposes of ascertaining the adjusted income of a chargeable person, other than Petroliam Nasional Berhad or the Malaysia-Thailand Joint Authority, there shall be allowed as a deduction under section 15 of the Act any contractual payment of abandonment cess made under a petroleum agreement.

(2) For the purposes of ascertaining the adjusted income of Petroliam Nasional Berhad or the Malaysia-Thailand Joint Authority, there shall be allowed as a deduction under section 15 of the Act any payment made to the Abandonment Cess Fund in respect of abandonment cess collected under a petroleum agreement.

LAWS OF MALAYSIA

PETROLEUM (INCOME TAX) ACT 1967

[ACT 543]

PETROLEUM (INCOME TAX) (DEDUCTION OF  
ABANDONMENT EXPENDITURE) RULES 1997

(Made under subsection 83(1))

(Revised—2024)

*Particulars under paragraphs 7(ii) and (iii) of the  
Revision of Laws Act 1968 [Act 1]*

LIST OF AMENDMENTS

Amending law	Citation	In force from
	-NIL-	

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LIST OF LAWS OR PARTS THEREOF SUPERSEDED

No.	Title
P.U. (A) 240/1997	Petroleum (Income Tax) (Deductions of Abandonment Expenditure) Rules 1997

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