



20 Jun 2024
20 June 2024
P.U. (A) 163

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERATURAN-PERATURAN PETROLEUM
(CUKAI PENDAPATAN) (ELAUN PELABURAN BAGI
PETRONAS) (PEMBATALAN) 2024

*PETROLEUM (INCOME TAX)
(INVESTMENT ALLOWANCE FOR PETRONAS)
(REVOCATION) REGULATIONS 2024*

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

AKTA PETROLEUM (CUKAI PENDAPATAN) 1967

PERATURAN-PERATURAN PETROLEUM (CUKAI PENDAPATAN)
(ELAUN PELABURAN BAGI PETRONAS) (PEMBATALAN) 2024

PADA menjalankan kuasa yang diberikan oleh subseksyen 22A(1) Akta Petroleum (Cukai Pendapatan) 1967 [*Akta 543*], Ketua Pengarah membuat peraturan-peraturan yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Peraturan-peraturan ini bolehlah dinamakan **Peraturan-Peraturan Petroleum (Cukai Pendapatan) (Elaun Pelaburan bagi PETRONAS) (Pembatalan) 2024**.

(2) Peraturan-Peraturan ini disifatkan telah berkuat kuasa mulai tahun taksiran 2023.

Pembatalan

2. Peraturan-Peraturan Petroleum (Cukai Pendapatan) (Elaun Pelaburan bagi PETRONAS) 2021 [*P.U. (A) 336/2021*] dibatalkan.

Kecualian

3. Elaun pelaburan yang telah dituntut sebanyak RM2,846,478,600.00 oleh PETRONAS mulai tahun taksiran 2017 hingga tahun taksiran 2022 sebelum permulaan kuat kuasa Peraturan-Peraturan ini hendaklah disifatkan telah dituntut dengan sah.

Dibuat 11 Jun 2024

[MOF.TAX(S)700-2/7/301; LHDN.AY.A.600-12/1/7(29)-345; PN(PU2)474/JLD.5]

DATUK DR. ABU TARIQ BIN JAMALUDDIN
Ketua Pengarah Hasil Dalam Negeri

PETROLEUM (INCOME TAX) ACT 1967

PETROLEUM (INCOME TAX) (INVESTMENT ALLOWANCE FOR PETRONAS)
(REVOCATION) REGULATIONS 2024

IN exercise of the powers conferred by subsection 22A(1) of the Petroleum (Income Tax) Act 1967 [*Act 543*], the Director General makes the following regulations:

Citation and commencement

1. (1) These regulations may be cited as the **Petroleum (Income Tax) (Investment Allowance for PETRONAS) (Revocation) Regulations 2024**.

(2) These Regulations are deemed to have effect from the year of assessment 2023.

Revocation

2. The Petroleum (Income Tax) (Investment Allowance for PETRONAS) Regulations 2021 [*P.U. (A) 336/2021*] are revoked.

Saving

3. The investment allowance which has been claimed amounting to RM2,846,478,600.00 by PETRONAS from the year of assessment 2017 to the year of assessment 2022 before the coming into operation of these Regulations shall be deemed to have been validly claimed.

Made 11 June 2024

[MOF.TAX(S)700-2/7/301; LHDN.AY.A.600-12/1/7(29)-345; PN(PU2)474/JLD.5]

DATUK DR. ABU TARIQ BIN JAMALUDDIN
Director General of Inland Revenue