27 Ogos 2026
27 August 2026
P.U. (A) 300

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

KAEDAH-KAEDAH CUKAI PENDAPATAN (HARGA PINDAHAN) (PINDAAN) 2026

INCOME TAX (TRANSFER PRICING) (AMENDMENT) RULES 2026

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AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN (HARGA PINDAHAN) (PINDAAN) 2026

PADA menjalankan kuasa yang diberikan oleh perenggan 154(1)*(ed)* dibaca bersama seksyen 140A 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 (Harga Pindahan) (Pindaan) 2026**.

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

Pindaan kaedah 3

2. Kaedah-Kaedah Cukai Pendapatan (Harga Pindahan) 2023 [*P.U. (A) 165/2023*], yang disebut "Kaedah-Kaedah ibu" dalam Kaedah-Kaedah ini, dipinda dalam kaedah 3 dalam takrif "perkhidmatan", dengan menggantikan perkataan "kemudahan yang disediakan, atau akan disediakan" dengan perkataan "kemudahan, yang atau akan, disediakan".

Pindaan kaedah 4

3. Kaedah 4 Kaedah-Kaedah ibu dipinda dengan menggantikan subkaedah (4) dengan subkaedah yang berikut:

"(4) Bagi maksud kaedah ini, "Kumpulan Perusahaan Multinasional" ertinya suatu kumpulan perusahaan yang berkaitan yang mempunyai establishmen perniagaan dalam dua atau lebih wilayah bidang kuasa.".

Pindaan kaedah 10

4. Kaedah 10 Kaedah-Kaedah ibu dipinda dengan memotong subkaedah (3).

Pindaan kaedah 13

5. Kaedah 13 Kaedah-Kaedah ibu dipinda dengan memasukkan selepas subkaedah (1) subkaedah yang berikut:

> "(1A) Pelarasan yang dibuat di bawah subkaedah (1) berkenaan dengan suatu taksiran yang dibuat ke atas mana-mana orang dalam suatu transaksi terkawal boleh ditunjukkan dengan suatu pelarasan imbangan ke atas taksiran orang yang lain dalam transaksi terkawal itu, atas permintaan orang yang lain itu dan tertakluk kepada kelulusan Ketua Pengarah.".

Dibuat 19 Ogos 2026
[MOF.700-2/1/210 JLD.3(S); PN(PU2)80/JLD.117]

DATUK SERI AMIR HAMZAH BIN AZIZAN
Menteri Kewangan II

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

INCOME TAX ACT 1967

INCOME TAX (TRANSFER PRICING) (AMENDMENT) RULES 2026

IN exercise of the powers conferred by paragraph 154(1)*(ed)* read together with section 140A 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 (Transfer Pricing) (Amendment) Rules 2026**.

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

Amendment of rule 3

2. The Income Tax (Transfer Pricing) Rules 2023 [*P.U. (A) 165/2023*], which are referred to as the "principal Rules" in these Rules, are amended in rule 3 in the definition of "service" by substituting for the words "facilities provided, or are to be provided" the words "facilities, that are or to be, provided".

Amendment of rule 4

3. Rule 4 of the principal Rules is amended by substituting for subrule (4) the following subrule:

> "(4) For the purposes of this rule, "Multinational Enterprise Group" means a group of associated enterprises that have business establishments in two or more jurisdictions.".

Amendment of rule 10

4. Rule 10 of the principal Rules is amended by deleting subrule (3).

Amendment of rule 13

5. Rule 13 of the principal Rules is amended by inserting after subrule (1) the following subrule:

"(1A) An adjustment made under subrule (1) in respect of an assessment made on any person in a controlled transaction may be reflected by an offsetting adjustment on the assessment of the other person in the controlled transaction, upon request by that other person and subject to the approval of the Director General.".

Made 19 August 2026
[MOF.700-2/1/210 JLD.3(S); PN(PU2)80/JLD.117]

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*]