24 Disember 2021
24 December 2021
P.U. (A) 471

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN BAGI PERBELANJAAN BERHUBUNG DENGAN YURAN KESETIAUSAHAAN DAN YURAN PEMFAILAN CUKAI) (PINDAAN) 2021

INCOME TAX (DEDUCTION FOR EXPENSES IN RELATION TO SECRETARIAL FEE AND TAX FILING FEE) (AMENDMENT) RULES 2021

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

AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN BAGI PERBELANJAAN BERHUBUNG DENGAN YURAN KESETIAUSAHAAN DAN YURAN PEMFAILAN CUKAI) (PINDAAN) 2021

PADA menjalankan kuasa yang diberikan oleh perenggan 154(1)*(b)* dibaca bersama dengan perenggan 33(1)*(d)* 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 (Potongan bagi Perbelanjaan berhubung dengan Yuran Kesetiausahaan dan Yuran Pemfailan Cukai) (Pindaan) 2021**.

(2) Kaedah-Kaedah ini berkuat kuasa mulai tahun taksiran 2022.

Pindaan kaedah 2

2. Kaedah-Kaedah Cukai Pendapatan (Potongan bagi Perbelanjaan berhubung dengan Yuran Kesetiausahaan dan Yuran Pemfailan Cukai) 2020 [*P.U. (A) 162/2020*], yang disebut "Kaedah-Kaedah ibu" dalam Kaedah-Kaedah ini, dipinda dalam subkaedah 2(1)—

(a) dalam perenggan *(a),* dengan memotong perkataan "dan dibayar";

(b) dalam perenggan *(b)*, dengan memotong perkataan "dan dibayar"; dan

(c) dengan memasukkan selepas subkaedah (2) subkaedah yang berikut:

"(3) Apa-apa perbelanjaan yang disebut dalam subkaedah (1) yang dilakukan dalam tempoh asas bagi tahun taksiran 2020 dan 2021, hendaklah dibayar sebelum suatu potongan bagi perbelanjaan tersebut dibenarkan di bawah Kaedah-Kaedah ini.".

Dibuat 24 Disember 2021
[Perb.MOF.TAX(S)700-3/1/646;LHDN.AY.A.600-12/1(29)-172; PN(PU2)80/JLD. 104]

TENGKU DATUK SERI UTAMA ZAFRUL BIN TENGKU ABDUL AZIZ
Menteri Kewangan

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

INCOME TAX ACT 1967

INCOME TAX (DEDUCTION FOR EXPENSES IN RELATION TO SECRETARIAL FEE AND TAX FILING FEE)(AMENDMENT) RULES 2021

IN exercise of the powers conferred by paragraph 154(1)*(b)* read together with paragraph 33(1)*(d)* 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 (Deduction for Expenses in relation to Secretarial Fee and Tax Filing Fee) (Amendment) Rules 2021**.

(2) These Rules have effect from the year of assessment 2022.

Amendment of rule 2

2. The Income Tax (Deduction for Expenses in relation to Secretarial Fee and Tax Filing Fee) Rules 2020 [*P.U. (A) 162/2020*], which is referred to as the "principal Rules" in this Rules, is amended in subrule 2(1)—

(a) in paragraph *(a)*, by deleting the words "and paid";

(b) in paragraph *(b)*, by deleting the words "and paid"; and

(c) by inserting after subrule (2) the following subrule:

"(3) Any expenses referred in subrule (1) incurred in the basis period for the years of assessment 2020 and 2021, shall be paid before a deduction for that expenses is allowed under these Rules.".

Made 24 December 2021
[Perb. MOF.TAX(S)700-3/1/646;LHDN.AY.A.600-12/1(29)-172; PN(PU2)80/JLD. 104]

TENGKU DATUK SERI UTAMA ZAFRUL BIN TENGKU ABDUL AZIZ
Minister of Finance

[*To be laid before the Dewan Rakyat pursuant to subsection 154(2) of the Income Tax Act 1967*]