



31 Julai 2023  
31 July 2023  
P.U. (A) 230

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT  
GAZETTE*

KAEDAH-KAEDAH CUKAI PENDAPATAN  
(POTONGAN DARIPADA SARAAAN)  
(PINDAAN) 2023

*INCOME TAX (DEDUCTION FROM REMUNERATION)  
(AMENDMENT) RULES 2023*

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

## AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN DARIPADA SARAAN)  
(PINDAAN) 2023

PADA menjalankan kuasa yang diberikan oleh perenggan 154(1)(a) 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 daripada Saraan) (Pindaan) 2023**.

(2) Kaedah-Kaedah ini mula berkuat kuasa pada 1 Ogos 2023.

**Pindaan Jadual**

2. Kaedah-Kaedah Cukai Pendapatan (Potongan daripada Saraan) 1994 [*P.U. (A) 507/1994*] dipinda dalam Jadual, dalam subperenggan 4(1), dengan menggantikan Jadual 1 dengan jadual yang berikut:

**“Jadual 1: Nilai P, M, R dan B**

<b>P (RM)</b>	<b>M (RM)</b>	<b>R (%)</b>	<b>B Kategori 1 &amp; 3 (RM)</b>	<b>B Kategori 2 (RM)</b>
5,001 - 20,000	5,000	1	- 400	- 800
20,001 - 35,000	20,000	3	- 250	- 650
35,001 - 50,000	35,000	6	600	600
50,001 - 70,000	50,000	11	1,500	1,500
70,001 - 100,000	70,000	19	3,700	3,700
100,001 - 400,000	100,000	25	9,400	9,400
400,001 - 600,000	400,000	26	84,400	84,400
600,001 - 2,000,000	600,000	28	136,400	136,400
Melebihi 2,000,000	2,000,000	30	528,400	528,400

Dibuat 27 Julai 2023

[MOF.TAX(S)700-1/2/28; LHDN.AY.A600-12/1/7(29)-308PN; PN(PU2)80/JLD.109]

ANWAR BIN IBRAHIM  
*Menteri Kewangan*

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

## INCOME TAX ACT 1967

## INCOME TAX (DEDUCTION FROM REMUNERATION) (AMENDMENT) RULES 2023

IN exercise of the powers conferred by paragraph 154(1)(a) 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 from Remuneration) (Amendment) Rules 2023**.

(2) These Rules come into operation on 1 August 2023.

**Amendment of Schedule**

2. The Income Tax (Deduction from Remuneration) Rules 1994 [P.U. (A) 507/1994] are amended in the Schedule, in subparagraph 4(1), by substituting for Table 1 the following table:

**“Table 1: Value of P, M, R and B**

<b>P (RM)</b>	<b>M (RM)</b>	<b>R (%)</b>	<b>B Category 1 &amp; 3 (RM)</b>	<b>B Category 2 (RM)</b>
5,001 - 20,000	5,000	1	- 400	- 800
20,001 - 35,000	20,000	3	- 250	- 650
35,001 - 50,000	35,000	6	600	600
50,001 - 70,000	50,000	11	1,500	1,500
70,001 - 100,000	70,000	19	3,700	3,700
100,001 - 400,000	100,000	25	9,400	9,400
400,001 - 600,000	400,000	26	84,400	84,400
600,001 - 2,000,000	600,000	28	136,400	136,400
Exceeding 2,000,000	2,000,000	30	528,400	528,400

Made 27 July 2023

[MOF.TAX(S)700-1/2/28; LHDN.AY.A600-12/1/7(29)-308PN; PN(PU2)80/JLD.109]

ANWAR BIN IBRAHIM  
*Minister of Finance*

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