



9 November 2023
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P.U. (A) 351

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

KAEDAH-KAEDAH CUKAI PENDAPATAN
(POTONGAN BAGI PENAJAAN ACARA TERSOHOR)
(PINDAAN) 2023

*INCOME TAX (DEDUCTION FOR THE SPONSORSHIP OF
HALLMARK EVENT) (AMENDMENT) RULES 2023*

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

AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN
(POTONGAN BAGI PENAJAAN ACARA TERSOHOR) (PINDAAN) 2023

PADA menjalankan kuasa yang diberikan oleh perenggan 154(1)(b) dibaca bersama perenggan 33(1)(d) Akta Cukai Pendapatan 1967 [*Akta 53*], Menteri membuat kaedah-kaedah yang berikut:

Nama

1. Kaedah-kaedah ini bolehlah dinamakan **Kaedah-Kaedah Cukai Pendapatan (Potongan bagi Penajaan Acara Tersohor) (Pindaan) 2023**.

Pindaan kaedah 3

2. Kaedah-Kaedah Cukai Pendapatan (Potongan bagi Penajaan Acara Tersohor) 2016 [*P.U. (A) 165/2016*], yang disebut “Kaedah-Kaedah ibu” dalam Kaedah-Kaedah ini, dipinda dalam perenggan 3(1)(a) dengan menggantikan perkataan “31 Disember 2022” dengan perkataan “31 Disember 2024”.

Pindaan kaedah 4

3. Subkaedah 4(2) Kaedah-Kaedah ibu dipinda dengan menggantikan perkataan “31 Disember 2022” dengan perkataan “31 Disember 2024”.

Dibuat 23 Oktober 2023

[MOF.TAX(S)700-2/7/759; LHDN.AY.A 600-12/1(29)-184; PN(PU2)80/JLD.110]

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 FOR THE SPONSORSHIP OF HALLMARK EVENT)
(AMENDMENT) RULES 2023

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

1. These rules may be cited as the **Income Tax (Deduction for the Sponsorship of Hallmark Event) (Amendment) Rules 2023**.

Amendment of rule 3

2. The Income Tax (Deduction for the Sponsorship of Hallmark Event) Rules 2016 [P.U. (A) 165/2016], which are referred to as the “principal Rules” in these Rules, are amended in paragraph 3(1)(a) by substituting for the words “31 December 2022” the words “31 December 2024”.

Amendment of rule 4

3. Subrule 4(2) of the principal Rules is amended by substituting for the words “31 December 2022” the words “31 December 2024”.

Made 23 October 2023

[MOF.TAX(S)700-2/7/759; LHDN.AY.A 600-12/1(29)-184; PN(PU2)80/JLD.110]

ANWAR BIN IBRAHIM
Minister of Finance

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