



9 November 2023
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P.U. (A) 352

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN
BAGI PELABURAN DALAM AKTIVITI YANG LAYAK)
(PINDAAN) 2023

*INCOME TAX (DEDUCTION FOR INVESTMENT
IN QUALIFYING ACTIVITY) (AMENDMENT) RULES 2023*

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

AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN
(POTONGAN BAGI PELABURAN DALAM AKTIVITI YANG LAYAK) (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 Pelaburan dalam Aktiviti yang Layak) (Pindaan) 2023**.

Pindaan kaedah 6

2. Kaedah-Kaedah Cukai Pendapatan (Potongan bagi Pelaburan dalam Aktiviti yang Layak) 2016 [*P.U. (A) 166/2016*] dipinda dalam subkaedah 6(2) 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 INVESTMENT IN QUALIFYING ACTIVITY)
(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 Investment in Qualifying Activity) (Amendment) Rules 2023**.

Amendment of rule 6

2. The Income Tax (Deduction for Investment in Qualifying Activity) Rules 2016 [P.U. (A) 166/2016] are amended in subrule 6(2) 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]