



30 Januari 2024
30 January 2024
P.U. (A) 23

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN
BAGI PELABURAN DALAM SYARIKAT BERSTATUS
BIONEXUS) (PINDAAN) 2024

*INCOME TAX (DEDUCTION FOR INVESTMENT
IN A BIONEXUS STATUS COMPANY) (AMENDMENT)
RULES 2024*

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

AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN BAGI PELABURAN
DALAM SYARIKAT BERSTATUS BIONEXUS) (PINDAAN) 2024

PADA menjalankan kuasa yang diberikan oleh perenggan 154(1)(b) 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 Pelaburan dalam Syarikat Berstatus BioNexus) (Pindaan) 2024**.

(2) Kaedah-Kaedah ini disifatkan telah mula berkuat kuasa pada 1 Januari 2023.

Pindaan kaedah 3

2. Kaedah-Kaedah Cukai Pendapatan (Potongan bagi Pelaburan dalam Syarikat Berstatus BioNexus) 2016 [*P.U. (A) 306/2016*], yang disebut “Kaedah-Kaedah ibu” dalam Kaedah-Kaedah ini, dipinda dalam perenggan 3(2)(a)—

(a) dengan menggantikan perkataan “1 Januari 2021” dengan perkataan “1 Januari 2023”; dan

(b) dengan menggantikan perkataan “31 Disember 2022” dengan perkataan “31 Disember 2024”.

Pindaan kaedah 4

3. Perenggan 4(1)(a) Kaedah-Kaedah ibu dipinda—

(a) dengan menggantikan perkataan “1 Januari 2021” dengan perkataan “1 Januari 2023”; dan

(b) dengan menggantikan perkataan “31 Disember 2022” dengan perkataan “31 Disember 2024”.

Dibuat 22 Januari 2024

[Perb. MOF.TAX(S)700-1/3/73; LHDN.AY.A 600-12/1/7(29)-328; PN(PU2)80/JLD.111]

DATUK SERI AMIR HAMZAH AZIZAN
Menteri Kewangan Kedua

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

INCOME TAX ACT 1967

INCOME TAX (DEDUCTION FOR INVESTMENT IN A BIONEXUS STATUS COMPANY)
(AMENDMENT) RULES 2024

IN exercise of the powers conferred by paragraph 154(1)(b) 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 Investment in a BioNexus Status Company) (Amendment) Rules 2024**.

(2) These Rules are deemed to have come into operation on 1 January 2023.

Amendment of rule 3

2. The Income Tax (Deduction for Investment in a BioNexus Status Company) Rules 2016 [P.U. (A) 306/2016], which are referred to as the “principal Rules” in these Rules, are amended in paragraph 3(2)(a)—

(a) by substituting for the words “1 January 2021” the words “1 January 2023”;
and

(b) by substituting for the words “31 December 2022” the words “31 December 2024”.

Amendment of rule 4

3. Paragraph 4(1)(a) of the principal Rules is amended—

(a) by substituting for the words “1 January 2021” the words “1 January 2023”;
and

(b) by substituting for the words “31 December 2022” the words “31 December 2024”.

Made 22 January 2024

[Perb. MOF.TAX(S)700-1/3/73; LHDN.AY.A 600-12/1/7(29)-328; PN(PU2)80/JLD.111]

DATUK SERI AMIR HAMZAH AZIZAN
Second Minister of Finance

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