2 Ogos 2021
2 August 2021
P.U. (A) 325

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN BAGI PERBELANJAAN KE ATAS PENILAIAN KESEDIAAN INDUSTRY4WRD) (PINDAAN) 2021

INCOME TAX (DEDUCTION FOR EXPENDITURE ON INDUSTRY4WRD READINESS ASSESSMENT) (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 KE ATAS PENILAIAN KESEDIAAN INDUSTRY4WRD) (PINDAAN) 2021

PADA menjalankan kuasa yang diberikan oleh perenggan 154(1)*(b)* dan 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 Perbelanjaan ke atas Penilaian Kesediaan Industry4WRD) (Pindaan) 2021.**

Pindaan kaedah 1

2. Kaedah-Kaedah Cukai Pendapatan (Potongan bagi Perbelanjaan ke atas Penilaian Kesediaan Industry4WRD) 2020 [*P.U. (A) 272/2020*], yang disebut "Kaedah-Kaedah ibu" dalam Kaedah-Kaedah ini, dipinda dalam subkaedah 1(2) dengan menggantikan perkataan "tahun taksiran 2021" dengan perkataan "tahun taksiran 2026".

Pindaan kaedah 3

3. Kaedah 3 Kaedah-Kaedah ibu dipinda—

(a) dalam perenggan (1)*(a)*, dengan menggantikan perkataan "31 Disember 2020" dengan perkataan "31 Disember 2025"; dan

(b) dalam perenggan (1)*(b)*, dengan menggantikan perkataan "31 Disember 2021" dengan perkataan "31 Disember 2026".

Dibuat 26 Julai 2021
[CR(8.20)116/1-138(2019)(SJ.10)(12); PN(PU2)80/Jld.101]

TENGKU DATUK SERI UTAMA ZAFRUL BIN TENGKU ABDUL AZIZ
Menteri Kewangan

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

INCOME TAX ACT 1967

INCOME TAX (DEDUCTION FOR EXPENDITURE ON INDUSTRY4WRD READINESS ASSESSMENT) (AMENDMENT) RULES 2021

IN exercise of the powers conferred by paragraphs 154(1)*(b)* and 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 Expenditure on Industry4WRD Readiness Assessment) (Amendment) Rules 2021**.

Amendment of rule 1

2. The Income Tax (Deduction for Expenditure on Industry4WRD Readiness Assessment) Rules 2020 [*P.U. (A) 272/2020*], which are referred to as the "principal Rules" in these Rules, are amended in subrule 1(2) by substituting for the words "year of assessment 2021" the words "year of assessment 2026".

Amendment of rule 3

3. Rule 3 of the principal Rules is amended—

(a) in paragraph (1)*(a)*, by substituting for the words "31 December 2020" the words "31 December 2025"; and

(b) in paragraph (1)*(b)*, by substituting for the words "31 December 2021" the words "31 December 2026".

Made 26 July 2021
[CR(8.20)116/1-138(2019)(SJ.10)(12); PN(PU2)80/Jld.101]

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*]