



28 Mei 2020
28 May 2020
P.U. (A) 173

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

KAEDAH-KAEDAH CUKAI PENDAPATAN (ELAUN MODAL DIPERCEPAT) (KELENGKAPAN AUTOMASI) 2017 (PINDAAN) 2020

INCOME TAX (ACCELERATED CAPITAL ALLOWANCE) (AUTOMATION EQUIPMENT) 2017 (AMENDMENT) RULES 2020

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

AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN (ELAUN MODAL DIPERCEPAT)
(KELENGKAPAN AUTOMASI) 2017 (PINDAAN) 2020

PADA menjalankan kuasa yang diberikan oleh perenggan 154(1)(b), dan perenggan 10 dan 15 Jadual 3 kepada, 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 (Elaun Modal Dipercepat) (Kelengkapan Automasi) 2017 (Pindaan) 2020**.

(2) Kaedah-Kaedah ini disifatkan telah mula berkuat kuasa mulai tahun taksiran 2018.

Pindaan kaedah 3

2. Kaedah-Kaedah Cukai Pendapatan (Elaun Modal Dipercepat) (Kelengkapan Automasi) 2017 [P.U. (A) 252/2017], yang disebut “Kaedah-Kaedah ibu” dalam Kaedah-Kaedah ini, dipinda dalam kaedah 3—

(a) dalam subperenggan (a)(iv), dengan menggantikan perkataan “menjalankan projek yang layak untuk” dengan perkataan “beroperasi bagi”;

(b) dalam subsubperenggan (a)(v)(A), dengan menggantikan perkataan “2017” dengan perkataan “2023”;

(c) dalam subsubperenggan (a)(v)(B), dengan menggantikan perkataan “2020” dengan perkataan “2023”;

- (d) dalam subsubperenggan (a)(vi)(A), dengan menggantikan perkataan “2017” dengan perkataan “2023”; dan
- (e) dalam subsubperenggan (a)(vi)(B), dengan menggantikan perkataan “2020” dengan perkataan “2023”.

Pindaan kaedah 7

3. Perenggan 7(c) Kaedah-Kaedah ibu dipinda dengan menggantikan perkataan “seksyen 127” dengan perkataan “perenggan 127(3)(b) atau subseksyen 127(3A)”.

Dibuat 15 Mei 2020

[Perb. 0.3865/474 JLD.3; LHDN.AY.600-12/1/7(29)-15; PN(PU2)80/LXXXVIII]

TENGGU DATO' SRI ZAFRUL BIN TENGGU ABDUL AZIZ
Menteri Kewangan

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

INCOME TAX ACT 1967

INCOME TAX (ACCELERATED CAPITAL ALLOWANCE) (AUTOMATION EQUIPMENT) 2017
(AMENDMENT) RULES 2020

IN exercise of the powers conferred by paragraph 154(1)(b) of, and paragraphs 10 and 15 of Schedule 3 to, 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 (Accelerated Capital Allowance) (Automation Equipment) 2017 (Amendment) Rules 2020**.

(2) These Rules are deemed to have come into operation from the year of assessment 2018.

Amendment of rule 3

2. The Income Tax (Accelerated Capital Allowance) (Automation Equipment) Rules 2017 [P.U. (A) 252/2017], which are referred to as the “principal Rules” in these Rules, are amended in rule 3—

(a) in subparagraph (a)(iv), by substituting for the words “carried on a qualifying project for” the words “been in operation for”;

(b) in subparagraph (a)(v)(A), by substituting for the word “2017” the word “2023”;

(c) in subparagraph (a)(v)(B), by substituting for the word “2020” the word “2023”;

(d) in subparagraph (a)(vi)(A), by substituting for the word “2017” the word “2023”; and

(e) in subsubparagraph (a)(vi)(B), by substituting for the word “2020” the word “2023”.

Amendment of rule 7

3. Paragraph 7(c) of the principal Rules is amended by substituting for the words “section 127” the words “paragraph 127(3)(b) or subsection 127(3A)”.

Made 15 May 2020

[Perb. 0.3865/474 JLD.3; LHDN.AY.600-12/1/7(29)-15; PN(PU2)80/LXXXVIII]

TENGGU DATO' SRI ZAFRUL BIN TENGGU ABDUL AZIZ
Minister of Finance

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