



19 Mac 2021
19 March 2021
P.U. (A) 123

WARTAKERAJAANPERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

KAEDAH-KAEDAH CUKAI PENDAPATAN
(POTONGAN DARIPADA SARAAN) 1994
(PINDAAN) 2021

*INCOME TAX (DEDUCTION FROM REMUNERATION)
RULES 1994 (AMENDMENT) 2021*

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

AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN DARIPADA SARAAAN) 1994
(PINDAAN) 2021

PADA menjalankan kuasa yang diberikan oleh perenggan 154(1)(a) 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 daripada Saraan) 1994 (Pindaan) 2021**.

(2) Kaedah-Kaedah ini disifatkan telah mula berkuat kuasa pada 1 Januari 2021 kecuali bagi perenggan 2(a) dan subperenggan 2(c)(i), (ii) dan (iii).

(3) Perenggan 2(a) disifatkan telah mula berkuat kuasa pada 1 Mac 2019.

(4) Subperenggan 2(c)(i), (ii) dan (iii) disifatkan telah mula berkuat kuasa mulai tahun taksiran 2019.

Pindaan Jadual

2. Kaedah-Kaedah Cukai Pendapatan (Potongan daripada Saraan) 1994 [*P.U. (A) 507/1994*] yang disebut “Kaedah-Kaedah ibu” dalam Kaedah-Kaedah ini, dipinda dalam Jadual—

(a) dalam perenggan 1, dalam takrif “Jadual Potongan Cukai Bulanan” dengan memasukkan selepas perkataan “Jadual Potongan Cukai Bulanan yang dikeluarkan” perkataan “melalui media elektronik”;

(b) dalam subperenggan 4(1), dengan menggantikan Jadual 1 dengan jadual yang berikut:

“Jadual 1: Nilai P, M, R dan B

P (RM)	M (RM)	R (%)	B Kategori 1 & 3 (RM)	B Kategori 2 (RM)
5,001 - 20,000	5,000	1	-400	-800
20,001 - 35,000	20,000	3	-250	-650
35,001 - 50,000	35,000	8	600	600
50,001 - 70,000	50,000	13	1,800	1,800
70,001 - 100,000	70,000	21	4,400	4,400
100,001 - 250,000	100,000	24	10,700	10,700
250,001 - 400,000	250,000	24.5	46,700	46,700
400,001 - 600,000	400,000	25	83,450	83,450
600,001 - 1,000,000	600,000	26	133,450	133,450
1,000,001 - 2,000,000	1,000,000	28	237,450	237,450
Melebihi 2,000,000	2,000,000	30	517,450	517,450

”; dan

(c) dalam perenggan 5—

(i) dalam subperenggan (1)—

- (A) dalam K, dengan memotong perkataan “dan premium insurans nyawa yang dibayar” dan “premium insurans nyawa”;
- (B) dalam K₁, dengan memotong perkataan “dan premium insurans nyawa yang dibayar”; dan
- (C) dalam K₂, dengan memotong perkataan “dan premium insurans nyawa”;

- (ii) dalam subperenggan (2)—
 - (A) dalam K, dengan memotong perkataan “dan premium insurans nyawa yang dibayar” dan “premium insurans nyawa”;
 - (B) dalam K₁, dengan memotong perkataan “dan premium insurans nyawa yang dibayar”; dan
 - (C) dalam K₂, dengan memotong perkataan “dan premium insurans nyawa”;
- (iii) dalam subperenggan (3)—
 - (A) dalam K, dengan memotong perkataan “dan premium insurans nyawa yang dibayar” dan “premium insurans nyawa”;
 - (B) dalam K₁, dengan memotong perkataan “dan premium insurans nyawa yang dibayar”; dan
 - (C) dalam K₂, dengan memotong perkataan “dan premium insurans nyawa”; dan
- (iv) dengan memasukkan selepas subperenggan (3) subperenggan yang berikut:
 - “ (4) Amaun minimum Potongan Cukai Bulanan berdasarkan Pengiraan Berkomputer di bawah perenggan ini ialah sepuluh ringgit.”.

Dibuat 18 Mac 2021

[MOF.TAX(S)700-1/2/28; LHDN.AY.A.600-12/1/7(29)-69; PN(PU2)80/C]

TENGGU DATUK SERI UTAMA ZAFRUL
BIN TENGGU ABDUL AZIZ
Menteri Kewangan

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

INCOME TAX ACT 1967

INCOME TAX (DEDUCTION FROM REMUNERATION) RULES 1994
(AMENDMENT) 2021

IN exercise of the powers conferred by paragraph 154(1)(a) 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 from Remuneration) Rules 1994 (Amendment) 2021**.

(2) These Rules are deemed to have come into operation on 1 January 2021 except for paragraph 2(a) and subparagraphs 2(c)(i), (ii) and (iii).

(3) Paragraph 2(a) is deemed to have come into operation on 1 Mac 2019.

(4) Subparagraphs 2(c)(i), (ii) and (iii) are deemed to have come into operation from the year of assessment 2019.

Amendment of Schedule

2. The Income Tax (Deduction from Remuneration) Rules 1994 [P.U. (A) 507/1994] which is referred to as the “principal Rules” in these Rules, are amended in the Schedule—

(a) in paragraph 1, in the definition of “Table of Monthly Tax Deduction”, by inserting after the words “the Table of Monthly Tax Deduction issued” the words “in an electronic medium”;

(b) in subparagraph 4(1), by substituting for Table 1 the following table:

“Table 1: Value of P, M, R and B

P (RM)	M (RM)	R (%)	B Category 1 & 3 (RM)	B Category 2 (RM)
5,001 - 20,000	5,000	1	-400	-800
20,001 - 35,000	20,000	3	-250	-650
35,001 - 50,000	35,000	8	600	600
50,001 - 70,000	50,000	13	1,800	1,800
70,001 - 100,000	70,000	21	4,400	4,400
100,001 - 250,000	100,000	24	10,700	10,700
250,001 - 400,000	250,000	24.5	46,700	46,700
400,001 - 600,000	400,000	25	83,450	83,450
600,001 - 1,000,000	600,000	26	133,450	133,450
1,000,001 - 2,000,000	1,000,000	28	237,450	237,450
Melebihi 2,000,000	2,000,000	30	517,450	517,450

”; and

(c) in paragraph 5—

(i) in subparagraph (1)—

(A) in K, by deleting the words “and life insurance premium paid” and “life insurance premium”;

(B) in K₁, by deleting the words “and life insurance premium paid”; and(C) in K₂, by deleting the words “and life insurance premium”;

(ii) in subparagraph (2)—

(A) in K, by deleting the words “and life insurance premium paid” and “life insurance premium”;

(B) in K₁, by deleting the words “and life insurance premium paid”; and

- (C) in K₂, by deleting the words “and life insurance premium”;
- (iii) in subparagraph (3)—
 - (A) in K, by deleting the words “and life insurance premium paid” and “life insurance premium”;
 - (B) in K₁, by deleting the words “and life insurance premium paid”; and
 - (C) in K₂, by deleting the words “and life insurance premium”; and
- (iv) by inserting after subparagraph (3) the following subparagraph:
 - “ (4) The minimum amount of Monthly Tax Deduction based on Computerised Calculation under this paragraph is ten ringgit.”.

Made 18 March 2021

[MOF.TAX(S)700-1/2/28 ; LHDN.AY.A.600-12/1/7(29)-69; PN(PU2)80/C]

TENGGU DATUK SERI UTAMA 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]