



27 Disember 2017  
27 December 2017  
P.U. (A) 420

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT  
GAZETTE*

KAEDAH-KAEDAH CUKAI PENDAPATAN  
(POTONGAN DARIPADA SARAAN) (PINDAAN) 2017

*INCOME TAX (DEDUCTION FROM REMUNERATION)  
(AMENDMENT) RULES 2017*

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

## AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN DARIPADA SARAAN)  
(PINDAAN) 2017

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) (Pindaan) 2017**.

(2) Kaedah-Kaedah ini mula berkuat kuasa pada 1 Januari 2018.

**Pindaan Jadual**

2. Kaedah-Kaedah Cukai Pendapatan (Potongan daripada Saraan) 1994 [*P.U. (A) 507/1994*] dipinda dalam Jadual, 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	14	1,800	1,800
70,001 – 100,000	70,000	21	4,600	4,600
100,001 – 250,000	100,000	24	10,900	10,900
250,001 – 400,000	250,000	24.5	46,900	46,900
400,001 – 600,000	400,000	25	83,650	83,650
600,001 – 1,000,000	600,000	26	133,650	133,650

P (RM)	M (RM)	R (%)	B Kategori 1 & 3 (RM)	B Kategori 2 (RM)
Melebihi 1,000,000	1,000,000	28	237,650	237,650

Dibuat 26 Disember 2017

[Perb.CR(8.09)681/2-61(SJ.12)JLD.9(SK.20); LHDN.01/12.5/353/61/3-39)/Klt.3;  
PN(PU2)80/LXXXVIII]

DATUK SERI JOHARI BIN ABDUL GHANI  
*Menteri Kewangan Kedua*

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

## INCOME TAX ACT 1967

## INCOME TAX (DEDUCTION FROM REMUNERATION) (AMENDMENT) RULES 2017

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) (Amendment) Rules 2017**.

(2) These Rules come into operation on 1 January 2018.

**Amendment of Schedule**

2. The Income Tax (Deduction from Remuneration) Rules 1994 [P.U. (A) 507/1994] are amended in the Schedule, 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	14	1,800	1,800
70,001 – 100,000	70,000	21	4,600	4,600
100,001 – 250,000	100,000	24	10,900	10,900
250,001 – 400,000	250,000	24.5	46,900	46,900
400,001 – 600,000	400,000	25	83,650	83,650
600,001 – 1,000,000	600,000	26	133,650	133,650
Exceeding 1,000,000	1,000,000	28	237,650	237,650

Made 26 December 2017

[Perb.CR(8.09)681/2-61(SJ.12)JLD.9(SK.20); LHDN.01/12.5/353/61/3-39)/Klt.3;  
PN(PU2)80/LXXXVIII]

DATUK SERI JOHARI BIN ABDUL GHANI  
*Second Minister of Finance*

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