WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

22 Oktober 2020
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P.U. (A) 307

PERINTAH CUKAI PENDAPATAN (PENGECUALIAN) (NO. 5) 2020

INCOME TAX (EXEMPTION) (NO. 5) ORDER 2020

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AKTA CUKAI PENDAPATAN 1967

PERINTAH CUKAI PENDAPATAN (PENGECUALIAN) (NO. 5) 2020

PADA menjalankan kuasa yang diberikan oleh perenggan 127(3)*(b)* Akta Cukai Pendapatan 1967 [*Akta 53*], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Cukai Pendapatan (Pengecualian) (No. 5) 2020**.

(2) Perintah ini hendaklah berkuat kuasa bagi tahun taksiran 2020.

Pengecualian

2. (1) Tertakluk kepada subperenggan (2), Menteri mengecualikan apa-apa bantuan kewangan yang diterima oleh seseorang pekerja daripada majikannya di bawah Program Pengekalan Pekerjaan dalam penentuan pendapatan kasar penggajiannya dalam tempoh asas bagi suatu tahun taksiran.

(2) Bagi maksud subperenggan (1), Program Pengekalan Pekerjaan adalah suatu program di bawah Pakej Rangsangan Ekonomi 2020 yang diuruskan oleh Pertubuhan Keselamatan Sosial yang memberikan bantuan kewangan sebanyak enam ratus ringgit sebulan dalam tempoh cuti tanpa gaji kepada pekerja—

(a) yang telah diberi notis cuti tanpa gaji oleh majikannya bagi tempoh antara 1 Mac 2020 hingga 30 Jun 2020;

(b) yang bergaji tidak melebihi empat ribu ringgit sebulan; dan

(c) yang telah berdaftar dan mencarum kepada Sistem Insurans Pekerjaan.

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(3) Tiada apa-apa dalam subperenggan (1) boleh melepaskan atau disifatkan telah melepaskan pekerja itu daripada mematuhi apa-apa kehendak untuk mengemukakan apa-apa penyata atau penyata akaun, atau mengemukakan apa-apa maklumat lain, di bawah Akta.

Dibuat 19 Oktober 2020
[MOF.TAX.700-3/1/343); LHDN.AY.A.600-12/1/7-29(33); PN(PU2)80/LXXVII]

DATO' SRI TENGKU ZAFRUL BIN TENGKU ABDUL AZIZ
Menteri Kewangan

[*Akan dibentangkan di Dewan Rakyat menurut subseksyen 127(4) Akta Cukai Pendapatan 1967*]

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INCOME TAX ACT 1967

INCOME TAX (EXEMPTION) (NO. 5) ORDER 2020

IN exercise of the powers conferred by paragraph 127(3)*(b)* of the Income Tax Act 1967 [*Act 53*], the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the **Income Tax (Exemption) (No. 5) Order 2020**.

(2) This Order shall has effect for the year of assessment 2020.

Exemption

2. (1) Subject to subparagraph (2), the Minister exempts any financial assistance received by an employee from his employer under the Employment Retention Program in ascertaining the gross income from his employment in the basis period for a year of assessment.

(2) For the purpose of subparagraph (1), Employment Retention Program is a program under the Economic Stimulus Package 2020 managed by Social Security Organisation that provides financial assistance of six hundreds ringgit per month to an employee—

(a) who is given notice of unpaid leave by his employer for a period between 1 March 2020 until 30 June 2020;

(b) whose salary is not more than four thousand ringgit a month; and

(c) who is registered and contributed to the Employment Insurance System.

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(3) Nothing in subparagraph (1) shall absolve or be deemed to have absolved the employee from complying with any requirement to submit any return or statement of accounts, or to furnish any other information, under the Act.

Made 19 October 2020
[MOF.TAX.700-3/1/343); LHDN.AY.A.600-12/1/7-29(33); PN(PU2)80/LXXVII]

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

[*To be laid before the Dewan Rakyat pursuant to subsection 127(4) of the Income Tax Act 1967*]

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