



23 Disember 2025  
23 December 2025  
P.U. (A) 453

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT  
GAZETTE*

KAEDAH-KAEDAH CUKAI PENDAPATAN  
(POTONGAN BAGI PELABURAN DALAM PROJEK  
PENGKOMERSIALAN DAPATAN PENYELIDIKAN DAN  
KEMAJUAN) (PINDAAN) 2025

*INCOME TAX (DEDUCTION FOR INVESTMENT  
IN A PROJECT OF COMMERCIALISATION OF RESEARCH  
AND DEVELOPMENT FINDINGS) (AMENDMENT)  
RULES 2025*

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

AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN BAGI PELABURAN DALAM  
PROJEK PENGKOMERSIALAN DAPATAN PENYELIDIKAN DAN KEMAJUAN)  
(PINDAAN) 2025

PADA menjalankan kuasa yang diberikan oleh perenggan 154(1)(b) Akta Cukai Pendapatan 1967 [*Akta 53*] dibaca bersama-sama perenggan 33(1)(d) Akta, Menteri membuat kaedah-kaedah yang berikut:

**Nama dan permulaan kuat kuasa**

1. (1) Kaedah-kaedah ini bolehlah dinamakan **Kaedah-Kaedah Cukai Pendapatan (Potongan bagi Pelaburan dalam Projek Pengkomersialan Dapatan Penyelidikan dan Kemajuan) (Pindaan) 2025**.

(2) Kaedah-Kaedah ini mula berkuat kuasa pada 1 Januari 2026.

**Pindaan kaedah 4**

2. Kaedah-Kaedah Cukai Pendapatan (Potongan bagi Pelaburan dalam Projek Pengkomersialan Dapatan Penyelidikan dan Kemajuan) 2022 [*P.U. (A) 3/2022*] dipinda dalam perenggan 4(a)—

(a) dengan menggantikan perkataan “7 November 2020” dengan perkataan “1 Januari 2026”; dan

(b) dengan menggantikan perkataan “31 Disember 2025” dengan perkataan “31 Disember 2030”.

Dibuat 19 Disember 2025

[MOF.700-2/7/2316 (S); LHDN.AY.A.600-12/1/7(29)-472; PN(PU2)80/JLD.115]

DATUK SERI AMIR HAMZAH BIN AZIZAN  
*Menteri Kewangan II*

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

INCOME TAX ACT 1967

INCOME TAX (DEDUCTION FOR INVESTMENT IN A PROJECT OF COMMERCIALISATION OF RESEARCH AND DEVELOPMENT FINDINGS) (AMENDMENT) RULES 2025

IN exercise of the powers conferred by paragraph 154(1)(b) of the Income Tax Act 1967 [Act 53] read together with paragraph 33(1)(d) of the Act, the Minister makes the following rules:

**Citation and commencement**

1. (1) These rules may be cited as the **Income Tax (Deduction for Investment in a Project of Commercialisation of Research and Development Findings) (Amendment) Rules 2025**.

(2) These Rules come into operation on 1 January 2026.

**Amendment of rule 4**

2. The Income Tax (Deduction for Investment in a Project of Commercialisation of Research and Development Findings) Rules 2022 [P.U. (A) 3/2022] are amended in paragraph 4(a)—

(a) by substituting for the words “7 November 2020” the words “1 January 2026”; and

(b) by substituting for the words “31 December 2025” the words “31 December 2030”.

Made 19 December 2025

[MOF.700-2/7/2316 (S); LHDN.AY.A.600-12/1/7(29)-472; PN(PU2)80/JLD.115]

DATUK SERI AMIR HAMZAH BIN AZIZAN  
*Finance Minister II*

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