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WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERATURAN-PERATURAN PERBADANAN INSURANS
DEPOSIT MALAYSIA (ATURAN KEUTAMAAN BAGI
PEMBAYARAN KATEGORI YANG BERLAINAN BAGI
DEPOSIT ISLAM, PENENTUAN DAN PENGELASAN ASET
DAN PENGGUNAAN HASIL PELUPUSAN ASET DALAM
PENGKULUNGAN ANGGOTA PENERIMA DEPOSIT) 2017

*MALAYSIA DEPOSIT INSURANCE CORPORATION
(ORDER OF PRIORITY FOR PAYMENTS OF DIFFERENT
CATEGORIES OF ISLAMIC DEPOSITS, DETERMINATION
AND CLASSIFICATION OF ASSETS AND APPLICATION OF
DISPOSAL PROCEEDS OF ASSETS IN THE WINDING UP
OF DEPOSIT-TAKING MEMBER)
REGULATIONS 2017*

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

AKTA PERBADANAN INSURANS DEPOSIT MALAYSIA 2011

PERATURAN-PERATURAN PERBADANAN INSURANS DEPOSIT MALAYSIA
(ATURAN KEUTAMAAN BAGI PEMBAYARAN KATEGORI YANG BERLAINAN BAGI
DEPOSIT ISLAM, PENENTUAN DAN PENGELASAN ASET DAN PENGGUNAAN HASIL
PELUPUSAN ASET DALAM PENGGULUNGAN ANGGOTA PENERIMA DEPOSIT) 2017

PADA menjalankan kuasa yang diberikan oleh subperenggan 134A(2)(a)(ii), subseksyen 134A(3), 134B(1) dan 134B(2) dan perenggan 209(3)(e) dan 209(3)(ea) Akta Perbadanan Insurans Deposit Malaysia 2011 [*Akta 720*], Perbadanan, dengan kelulusan Menteri, membuat peraturan-peraturan yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Peraturan-peraturan ini bolehlah dinamakan **Peraturan-Peraturan Perbadanan Insurans Deposit Malaysia (Aturan Keutamaan bagi Pembayaran Kategori yang Berlainan bagi Deposit Islam, Penentuan dan Pengelasan Aset dan Penggunaan Hasil Pelupusan Aset dalam Penggulungan Anggota Penerima Deposit) 2017**.

(2) Peraturan-Peraturan ini mula berkuat kuasa pada 20 April 2017.

Aturan keutamaan bagi pembayaran bagi kategori yang berlainan bagi deposit Islam

2. Dalam penggulungan suatu anggota penerima deposit yang telah diluluskan di bawah Akta Perkhidmatan Kewangan 2013 [*Akta 758*] untuk menjalankan perniagaan perbankan Islam atau suatu anggota penerima deposit yang merupakan suatu bank Islam di dalam atau di luar Malaysia, aturan keutamaan bagi pembayaran deposit Islam adalah seperti yang berikut:

(a) pertamanya, deposit Islam sebagaimana yang ditakrifkan dalam subseksyen 2(1) Akta Perkhidmatan Kewangan Islam 2013 [*Akta 759*]; dan

- (b) keduanya, deposit Islam yang disifatkan di bawah seksyen 288 Akta Perkhidmatan Kewangan Islam 2013 sebagai deposit Islam sebagaimana yang ditakrifkan dalam subseksyen 2(1) Akta Perkhidmatan Kewangan Islam 2013.

Penentuan dan pengelasan aset bagi akaun pelaburan dan penggunaan hasil pelupusan aset

3. (1) Walau apa pun subseksyen 527(1) Akta Syarikat 2016 [*Akta 777*], dalam penggulungan suatu anggota penerima deposit yang telah diluluskan di bawah Akta Perkhidmatan Kewangan Islam 2013 untuk menjalankan perniagaan perbankan Islam atau suatu anggota penerima deposit yang merupakan suatu bank Islam di dalam atau di luar Malaysia, hasil jualan pelupusan aset akaun pelaburan hendaklah digunakan dalam aturan yang berikut:

- (a) untuk membayar kos dan perbelanjaan penggulungan yang dinyatakan dalam perenggan 527(1)(a) Akta Syarikat 2016 yang dibelanjakan secara langsung dalam menyelesaikan aset akaun pelaburan itu;
- (b) untuk membayar cukai yang dinyatakan dalam perenggan 527(1)(f) Akta Syarikat 2016 yang berpunca daripada akaun pelaburan itu;
- (c) untuk membayar kos atau perbelanjaan akaun pelaburan itu yang belum dijelaskan;
- (d) untuk membayar keuntungan, fi, perolehan atau saraan lain yang kena dibayar kepada anggota penerima deposit itu; dan
- (e) untuk memenuhi liabiliti pemegang akaun pelaburan.

(2) Bagi maksud peraturan ini, “akaun pelaburan” mempunyai erti yang diberikan kepadanya dalam subseksyen 2(1) Akta Perkhidmatan Kewangan Islam 2013.

Dibuat 11 April 2017
[PIDM/PN/01/2017; PN(PU2)689/IV]

TAN SRI DATUK DR. ABDUL SAMAD HAJI ALIAS
Pengerusi
Perbadanan Insurans Deposit Malaysia

Diluluskan 18 April 2017
[KK/SID/(S)/9/564/669/5(SK.4); PN(PU2)689/IV]

DATUK SERI JOHARI BIN ABDUL GHANI
Menteri Kewangan Kedua

*[Akan dibentang di hadapan Dewan Rakyat menurut subseksyen 209(4)
Akta Perbadanan Insurans Deposit Malaysia 2011]*

MALAYSIA DEPOSIT INSURANCE CORPORATION ACT 2011

MALAYSIA DEPOSIT INSURANCE CORPORATION
(ORDER OF PRIORITY FOR PAYMENTS OF DIFFERENT CATEGORIES OF ISLAMIC
DEPOSITS, DETERMINATION AND CLASSIFICATION OF ASSETS AND APPLICATION OF
DISPOSAL PROCEEDS OF ASSETS IN THE WINDING UP OF
DEPOSIT-TAKING MEMBER) REGULATIONS 2017

IN exercise of the powers conferred by subparagraph 134A(2)(a)(ii), subsections 134A(3), 134B(1) and 134B(2) and paragraphs 209(3)(e) and 209(3)(ea) of the Malaysia Deposit Insurance Corporation Act 2011 [Act 720], the Corporation, with the approval of the Minister, makes the following regulations:

Citation and commencement

1. (1) These regulations may be cited as the **Malaysia Deposit Insurance Corporation (Order of Priority for Payments of Different Categories of Islamic Deposits, Determination and Classification of Assets and Application of Disposal Proceeds of Assets in the Winding Up of Deposit-taking Member) Regulations 2017**.

(2) These Regulations come into operation on 20 April 2017.

Order of priority for payments of different categories of Islamic deposits

2. In the winding up of a deposit-taking member which has been approved under the Financial Services Act 2013 [Act 758] to carry on Islamic banking business or a deposit-taking member that is an Islamic bank in or outside Malaysia, the order of priority of payments of Islamic deposits shall be as follows:

(a) firstly, Islamic deposits as defined in subsection 2(1) of the Islamic Financial Services Act 2013 [Act 759]; and

(b) secondly, Islamic deposits deemed under section 288 of the Islamic Financial Services Act 2013 to be Islamic deposits as defined in subsection 2(1) of the Islamic Financial Services Act 2013.

Determination and classification of investment account assets and the application of disposal proceeds of assets

3. (1) Notwithstanding subsection 527(1) of the Companies Act 2016 [*Act 777*], in the winding up of a deposit-taking member which has been approved under the Financial Services Act 2013 to carry on Islamic banking business or a deposit-taking member that is an Islamic bank in or outside Malaysia, the disposal proceeds of the assets of the investment account shall be applied in the following order:

- (a) to pay the costs and expenses of the winding up set out in paragraph 527(1)(a) of the Companies Act 2016 directly incurred in the realisation of the assets of such investment account;
- (b) to pay the tax set out in paragraph 527(1)(f) of the Companies Act 2016 which is attributable to such investment account;
- (c) to pay the outstanding costs or expenses of such investment account;
- (d) to pay the profits, fees, gains or other remuneration due to the deposit-taking member; and
- (e) to meet the liabilities of the holders of investment accounts.

(2) For the purposes of this regulation, “investment account” has the meaning assigned to it in subsection 2(1) of the Islamic Financial Services Act 2013.

Made 11 April 2017
[PIDM/PN/01/2017; PN(PU2)689/IV]

TAN SRI DATUK DR. ABDUL SAMAD HAJI ALIAS
Chairman
Malaysia Deposit Insurance Corporation

Approved 18 April 2017
[KK/SID/(S)/9/564/669/5(SK.4); PN(PU2)689/IV]

DATUK SERI JOHARI BIN ABDUL GHANI
Second Minister of Finance

*[To be laid before the Dewan Rakyat pursuant to subsection 209(4) of the
Malaysia Deposit Insurance Corporation Act 2011]*