



25 Februari 2026  
25 February 2026  
P.U. (A) 98

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT  
GAZETTE*

PERINTAH PERBADANAN INSURANS DEPOSIT  
MALAYSIA (ASAS BAGI PENGIRAAN LEVI PERTAMA  
DAN LEVI TAHUNAN BERKENAAN DENGAN ANGGOTA  
PENANGGUNG INSURANS) (PINDAAN) 2026

*MALAYSIA DEPOSIT INSURANCE CORPORATION  
(BASIS FOR CALCULATION OF FIRST LEVY AND ANNUAL  
LEVY IN RESPECT OF INSURER MEMBERS) (AMENDMENT)  
ORDER 2026*

DISIARKAN OLEH/  
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*ATTORNEY GENERAL'S CHAMBERS*

AKTA PERBADANAN INSURANS DEPOSIT MALAYSIA 2011

PERINTAH PERBADANAN INSURANS DEPOSIT MALAYSIA (ASAS BAGI PENGIRAAN  
LEVI PERTAMA DAN LEVI TAHUNAN BERKENAAN DENGAN ANGGOTA  
PENANGGUNG INSURANS) (PINDAAN) 2026

PADA menjalankan kuasa yang diberikan oleh perenggan 71A(1)(a), 73(1)(b), 73A(1)(a) dan 73A(2)(a) Akta Perbadanan Insurans Deposit Malaysia 2011 [*Akta 720*], Menteri membuat perintah yang berikut:

**Nama dan permulaan kuat kuasa**

1. (1) Perintah ini bolehlah dinamakan **Perintah Perbadanan Insurans Deposit Malaysia (Asas bagi Pengiraan Levi Pertama dan Levi Tahunan berkenaan dengan Anggota Penanggung Insurans) (Pindaan) 2026**.

(2) Perintah ini hendaklah berkuat kuasa mulai tahun taksiran 2026.

**Pindaan am**

2. Perintah Perbadanan Insurans Deposit Malaysia (Asas bagi Pengiraan Levi Pertama dan Levi Tahunan berkenaan dengan Anggota Penanggung Insurans) 2023 [*P.U. (A) 223/2023*], yang disebut “Perintah ibu” dalam Perintah ini, dipinda—

(a) dengan menggantikan perkataan “jumlah sumbangan bersih” di mana-mana jua terdapat dengan perkataan “jumlah hasil takaful bersih”; dan

(b) dengan menggantikan perkataan “jumlah premium bersih” di mana-mana jua terdapat dengan perkataan “jumlah hasil insurans bersih”.

**Perenggan 5 baharu**

3. Perintah ibu dipinda dengan memasukkan selepas perenggan 4 perenggan yang berikut:

**“Perkiraan peralihan berkenaan dengan takaful keluarga dan insurans hayat**

5. Bagi maksud subsubperenggan 2(4)(a), subperenggan 3(1), subsubperenggan 3(3)(a) dan subsubsubperenggan 3(3)(b)(i), penilaian liabiliti takaful keluarga atau liabiliti insurans hayat berkenaan dengan insurans perubatan dan kesihatan atau takaful perubatan dan kesihatan bagi tahun taksiran 2026 dan 2027—

(a) berkenaan dengan penilaian liabiliti suatu anggota penanggung insurans yang menjadi suatu institusi anggota pada atau sebelum 31 Disember 2024, penilaian liabiliti takaful keluarga atau liabiliti insurans hayat berkenaan dengan insurans perubatan dan kesihatan atau takaful perubatan dan kesihatan hendaklah pada tarikh 31 Disember 2024 dan bukannya 31 Disember tahun taksiran sebelumnya; atau

(b) berkenaan dengan penilaian liabiliti suatu anggota penanggung insurans yang menjadi suatu institusi anggota selepas 31 Disember 2024, penilaian liabiliti takaful keluarga atau liabiliti insurans hayat berkenaan dengan insurans perubatan dan kesihatan atau takaful perubatan dan kesihatan hendaklah pada tarikh 31 Disember tahun taksiran yang anggota penanggung insurans itu menjadi institusi anggota dan bukannya 31 Disember tahun taksiran sebelumnya.”

Dibuat 20 Februari 2026

[MOF.SBM(R) 600-41/39/102 (13); PIDM/PN/3/2026; PN(PU2)689/JLD.9]

DATUK SERI AMIR HAMZAH BIN AZIZAN  
*Menteri Kewangan II*

MALAYSIA DEPOSIT INSURANCE CORPORATION ACT 2011

MALAYSIA DEPOSIT INSURANCE CORPORATION (BASIS FOR CALCULATION OF FIRST  
LEVY AND ANNUAL LEVY IN RESPECT OF INSURER MEMBERS) (AMENDMENT)  
ORDER 2026

IN exercise of the powers conferred by paragraphs 71A(1)(a), 73(1)(b), 73A(1)(a) and 73A(2)(a) of the Malaysia Deposit Insurance Corporation Act 2011 [*Act 720*], the Minister makes the following order:

**Citation and commencement**

1. (1) This order may be cited as the **Malaysia Deposit Insurance Corporation (Basis for Calculation of First Levy and Annual Levy in respect of Insurer Members) (Amendment) Order 2026**.

(2) This Order shall have effect from the assessment year of 2026.

**General amendment**

2. The Malaysia Deposit Insurance Corporation (Basis for Calculation of First Levy and Annual Levy in respect of Insurer Members) Order 2023 [*P.U. (A) 223/2023*], which is referred to as the “principal Order” in this Order, is amended—

(a) by substituting for the words “total net contributions” wherever appearing the words “total net takaful revenue”; and

(b) by substituting for the words “total net premiums” wherever appearing the words “total net insurance revenue”.

**New paragraph 5**

3. The principal Order is amended by inserting after paragraph 4 the following paragraph:

**“Transitional arrangement in respect of family takaful and life insurance**

5. For the purposes of subsubparagraph 2(4)(a), subparagraph 3(1), subsubparagraph 3(3)(a) and subsusbparagraph 3(3)(b)(i), the valuation of family takaful liabilities or life insurance liabilities in respect of medical and health insurance or medical and health takaful for the assessment years of 2026 and 2027—

- (a) in respect of the valuation of liabilities of an insurer member which becomes a member institution on or before 31 December 2024, the valuation of family takaful liabilities or life insurance liabilities in respect of medical and health insurance or medical and health takaful shall be as at 31 December 2024 instead of 31 December of the preceding assessment year; or
- (b) in respect of the valuation of liabilities of an insurer member which becomes a member institution after 31 December 2024, the valuation of family takaful liabilities or life insurance liabilities in respect of medical and health insurance or medical and health takaful shall be as at 31 December of the assessment year in which the insurer member becomes a member institution instead of 31 December of the preceding assessment year.”.

Made 20 February 2026

[MOF.SBM(R) 600-41/39/102 (13); PIDM/PN/3/2026; PN(PU2)689/JLD.9]

DATUK SERI AMIR HAMZAH BIN AZIZAN  
*Finance Minister II*