



UNDANG-UNDANG MALAYSIA

Akta 862

AKTA KEWANGAN 2024

Tarikh Perkenan Diraja ... 24 Disember 2024

Tarikh penyiaran dalam *Warta* ... 31 Disember 2024

Hakcipta Pencetak (H)

PERCETAKAN NASIONAL MALAYSIA BERHAD

Semua Hak Terpelihara. Tiada mana-mana bahagian jua daripada penerbitan ini boleh diterbitkan semula atau disimpan di dalam bentuk yang boleh diperolehi semula atau disiarkan dalam sebarang bentuk dengan apa jua cara elektronik, mekanikal, fotokopi, rakaman dan/atau sebaliknya tanpa mendapat izin daripada **Percetakan Nasional Malaysia Berhad (Pencetak kepada Kerajaan Malaysia yang dilantik)**.

UNDANG-UNDANG MALAYSIA

Akta 862

AKTA KEWANGAN 2024

SUSUNAN SEKSYEN

BAB I

PERMULAAN

Seksyen

1. Tajuk ringkas
2. Pindaan Akta

BAB II

PINDAAN KEPADA AKTA CUKAI PENDAPATAN 1967

3. Permulaan kuat kuasa pindaan kepada Akta Cukai Pendapatan 1967
4. Pindaan seksyen 6
5. Pindaan seksyen 15c
6. Pindaan seksyen 34
7. Pindaan seksyen 44
8. Pindaan seksyen 45A
9. Pindaan seksyen 46
10. Penggantian seksyen 46B
11. Pindaan seksyen 47
12. Pindaan seksyen 48
13. Pindaan seksyen 49
14. Pindaan seksyen 107c
15. Pindaan seksyen 108
16. Pindaan Jadual 1
17. Pindaan Jadual 6

BAB III**PINDAAN KEPADA AKTA CUKAI KEUNTUNGAN HARTA TANAH 1976****Seksyen**

18. Permulaan kuat kuasa pindaan kepada Akta Cukai Keuntungan Harta Tanah 1976
19. Pindaan seksyen 3
20. Pindaan seksyen 7
21. Pindaan seksyen 11
22. Pindaan seksyen 21

BAB IV**PINDAAN KEPADA AKTA SETEM 1949**

23. Permulaan kuat kuasa pindaan kepada Akta Setem 1949
24. Pindaan seksyen 20A
25. Seksyen baharu 36CA dan 36CB
26. Pindaan seksyen 47A
27. Pindaan Jadual Pertama

BAB V**PINDAAN KEPADA AKTA PETROLEUM (CUKAI PENDAPATAN) 1967**

28. Permulaan kuat kuasa pindaan kepada Akta Petroleum (Cukai Pendapatan) 1967
29. Pindaan Jadual Pertama

BAB VI**PINDAAN KEPADA AKTA KEWANGAN 2012**

30. Permulaan kuat kuasa pindaan kepada Akta Kewangan 2012
31. Pindaan seksyen 3

BAB VII**PINDAAN KEPADA AKTA KEWANGAN (NO. 2) 2023**

32. Permulaan kuat kuasa pindaan kepada Akta Kewangan (No. 2) 2023
33. Pindaan seksyen 30

UNDANG-UNDANG MALAYSIA

Akta 862

AKTA KEWANGAN 2024

Suatu Akta untuk meminda Akta Cukai Pendapatan 1967, Akta Cukai Keuntungan Harta Tanah 1976, Akta Setem 1949, Akta Petroleum (Cukai Pendapatan) 1967, Akta Kewangan 2012 dan Akta Kewangan (No. 2) 2023.

[]

DIPERBUAT oleh Parlimen Malaysia menurut Perkara 68 Perlembagaan Persekutuan seperti yang berikut:

BAB I

PERMULAAN

Tajuk ringkas

1. Akta ini bolehlah dinamakan Akta Kewangan 2024.

Pindaan Akta

2. Akta Cukai Pendapatan 1967 [*Akta 53*], Akta Cukai Keuntungan Harta Tanah 1976 [*Akta 169*], Akta Setem 1949 [*Akta 378*], Akta Petroleum (Cukai Pendapatan) 1967 [*Akta 543*], Akta Kewangan 2012 [*Akta 742*] dan Akta Kewangan (No. 2) 2023 [*Akta 851*] dipinda mengikut cara yang dinyatakan masing-masing dalam Bab II, III, IV, V, VI dan VII.

BAB II

PINDAAN KEPADA AKTA CUKAI PENDAPATAN 1967

Permulaan kuat kuasa pindaan kepada Akta Cukai Pendapatan 1967

3. (1) Seksyen 4, 8, 11, 12, 13, 14, 15, 16 dan 17, dan perenggan 9(a), (b), (c), (d) dan (g) berkuat kuasa bagi tahun taksiran 2025 dan tahun-tahun taksiran yang berikutnya.

(2) Seksyen 5 dan 10 mula berkuat kuasa pada 1 Januari 2025.

(3) Seksyen 6 mula berkuat kuasa pada 1 April 2025.

(4) Seksyen 7 mula berkuat kuasa apabila Akta ini mula berkuat kuasa.

(5) Perenggan 9(e), (f) dan (h) berkuat kuasa mulai tahun taksiran 2025 hingga tahun taksiran 2027.

Pindaan seksyen 6

4. Akta Cukai Pendapatan 1967, yang disebut “Akta ibu” dalam Bab ini, dipinda dalam subseksyen 6(1)—

(a) dalam perenggan (q), dengan menggantikan noktah di hujung perenggan itu dengan koma bernoktah; dan

(b) dengan memasukkan selepas perenggan (q) perenggan yang berikut:

“(r) notwithstanding anything contrary to this Act or any other written law, income tax shall be charged for each year of assessment upon the income of an individual, who is a shareholder of a company, either through direct shareholding or a nominee, which consists of dividend paid, credited or distributed, whether in monetary form or otherwise, by the company, and the dividend is deemed by virtue of section 14 to be derived from Malaysia, at the appropriate rate as specified under Part XXII of Schedule 1.”.

Pindaan seksyen 15c**5. Seksyen 15c Akta ibu dipinda—**

(a) dalam subseksyen (1), dengan menggantikan perkataan “subsection (2)” dengan perkataan “subsections (2) and (2A)”;

(b) dalam subseksyen (2)—

(i) dengan memasukkan selepas perkataan “the date of acquisition of the shares of the relevant company” perkataan “by the company, limited liability partnership, trust body or co-operative society”;

(ii) dalam perenggan (b)—

(A) dengan menggantikan perkataan “asset:” dengan perkataan “asset; or”; dan

(B) dengan memotong perkataan “Provided that the defined value of the real property situated in Malaysia (including any right or interest thereof) owned by another controlled company, is not less than seventy-five per cent of the value of its total tangible asset; or”;

(iii) dalam proviso, dengan menggantikan noktah di hujung proviso dengan noktah bertindih; dan

(iv) dengan memasukkan selepas proviso, proviso kedua yang berikut:

“Provided further that where at any date the relevant company disposes of the real property or the shares of another controlled company, or both, whereby the defined value of the real property or the shares of another controlled company, or both, owned at the date of disposal and thereafter is less than seventy-five per cent of the value of its total tangible assets, that relevant company shall not be regarded as a relevant company under subsection (1) as from that date of disposal.”;

- (c) dengan memasukkan selepas subseksyen (2) subseksyen yang berikut:

“(2A) Where the relevant company is a real property company as defined under subparagraph 34A(6) of Schedule 2 to the Real Property Gains Tax Act 1976 prior to 1 January 2024, the date of acquisition of shares of the relevant company shall be deemed to be the date of acquisition of those shares as determined in accordance with subparagraph 34A(2) of Schedule 2 to that Act.”;

- (d) dengan menggantikan subseksyen (3) dengan subseksyen yang berikut:

“(3) Where, on the date of acquisition of the shares of the relevant company, the defined value referred to in paragraphs (2)(a), (b) and (c) is less than seventy-five per cent of the value of its total tangible asset and the relevant company subsequently acquires real property or shares of another controlled company, or both, resulting in the defined value of the real property or shares, or both, owned on the date of acquisition by the relevant company being not less than seventy-five per cent of the value of its total tangible asset (hereinafter referred to as the “subsequent acquisition date”), the shares of the relevant company shall be deemed to be acquired on the subsequent acquisition date.”;

- (e) dalam subseksyen (4)—

- (i) dalam perenggan (a)—

(A) dengan menggantikan perkataan “paragraph 3(a)” dengan perkataan “subsection (3)”;

(B) dengan memasukkan selepas perkataan “in accordance with the” perkataan “following”;

- (C) dalam formula, dalam huraian A, dengan menggantikan perkataan “referred to in subsection (1)” dengan perkataan “disposed by a company, limited liability partnership, trust body or co-operative society”; dan
- (D) dalam formula, dalam huraian B dan C, dengan menggantikan perkataan “date of acquisition of the shares of the relevant company referred to in subsection (1)” dengan perkataan “subsequent acquisition date”; dan
- (ii) dalam perenggan (*b*), dengan menggantikan perkataan “paragraph (3)(*b*)” dengan perkataan “subsection (2)”;
 - (f) dengan memasukkan selepas subseksyen (4) subseksyen yang berikut:

“(4A) Where subsection (2A) applies, the acquisition price of the real property company as determined under subparagraph 34A(3) of Schedule 2 to the Real Property Gains Tax Act 1976 prior to 1 January 2024 shall be deemed to be the acquisition price of the shares of the relevant company.”; dan
 - (g) dalam subseksyen (5)—
 - (i) dengan memasukkan sebelum takrif “defined value” takrif yang berikut:

“ ‘another controlled company’ means a controlled company which owns real property situated in Malaysia (including any right or interest thereof) or shares in another controlled company, or owns both, where the defined value of the real property or shares, or both, is not less than seventy-five per cent of the value of its total tangible asset;”; dan

- (ii) dalam takrif “value of its total tangible assets”, dengan memasukkan sebelum perkataan “means” perkataan “in relation to the relevant company or another controlled company,”.

Pindaan seksyen 34

6. Subseksyen 34(6) Akta ibu dipinda—

- (a) dengan menggantikan perenggan (h) dengan perenggan yang berikut:

“(h) an amount equal to the expenditure incurred by the relevant person in the relevant period on the provision of services, public amenities and contributions to a charity or community project pertaining to education, health, housing, conservation or preservation of environment, enhancement of income of the poor, infrastructure, information and communication technology or maintenance of a building designated as a heritage site by the Commissioner of Heritage under the National Heritage Act 2005 [*Act 645*], and where the amount of expenditure is—

- (i) not more than three hundred thousand ringgit, the amount of expenditure shall be verified and the charity or community project shall be approved, by the relevant government authority; or
- (ii) more than three hundred thousand ringgit, the amount of expenditure shall be verified by the relevant government authority and the charity or community project shall be approved by the Minister:

Provided that where a deduction has been made under this paragraph, no further deduction of the same amount shall be allowed under subsection 44(6).”; dan

(b) dengan menggantikan perenggan (*ha*) dengan perenggan yang berikut:

“(ha) an amount equal to the expenditure incurred by a company on the provision of infrastructure in relation to its business which is available for public use, and where the amount of expenditure is—

(i) not more than three hundred thousand ringgit, the amount of expenditure and the provision of infrastructure shall be verified and approved by the relevant government authority; or

(ii) more than three hundred thousand ringgit, the amount of expenditure shall be verified by the relevant government authority and the provision of infrastructure shall be approved by the Minister:

Provided that where a deduction has been made under this paragraph, no further deduction of the same amount shall be allowed under subsection 44(6).”.

Pindaan seksyen 44

7. Subseksyen 44(7) Akta ibu dipinda dalam takrif “organization”, dalam perenggan (*k*), dengan memotong perkataan “as defined in subsection 46(2)”.

Pindaan seksyen 45A

8. Subseksyen 45A(1) Akta ibu dipinda dengan menggantikan perkataan “five thousand ringgit” dengan perkataan “six thousand ringgit”.

Pindaan seksyen 46**9. Subseksyen 46(1) Akta ibu dipinda—**

(a) dalam perenggan (c)—

(i) dengan menggantikan perkataan “parents” di mana-mana jua terdapat dengan perkataan “parents or grandparents”; dan

(ii) dalam proviso—

(A) dalam subsubperenggan (b), dengan menggantikan perkataan ‘ “parents” ’ dengan perkataan ‘ “parents or grandparents” ’; dan

(B) dengan memasukkan selepas subsubperenggan (c) subsubperenggan yang berikut:

“(ca) “complete medical examination” shall include any vaccination;”;

(b) dalam perenggan (e), dengan menggantikan perkataan “six thousand ringgit” dengan perkataan “seven thousand ringgit”;

(c) dalam perenggan (h)—

(i) dalam subperenggan (i), dengan memasukkan selepas perkataan “expenses” perkataan “or payment of fees for disease detection test”; dan

(ii) dengan menggantikan subperenggan (ii) dengan subperenggan yang berikut:

“(ii) the purchase of self-testing medical device registered under the Medical Device Act 2012 [*Act 737*] (not being used for the purposes of his own business), as evidenced by receipts of the purchase; or”;

- (d) dalam perenggan (ha), dengan menggantikan perkataan “four thousand ringgit” dengan perkataan “six thousand ringgit”;
- (e) dengan menggantikan perenggan (k) dengan perenggan yang berikut:

“(k) an amount limited to a maximum of eight thousand ringgit deposited for each basis year for the years of assessment 2025, 2026 and 2027 by that individual for his child into the Skim Simpanan Pendidikan Nasional account established under the Perbadanan Tabung Pendidikan Tinggi Nasional Act 1997 [Act 566]:

Provided that—

- (i) if any withdrawal is made from the account by that individual in that basis year, the amount deposited during that year shall be reduced by that withdrawal and regard shall be had only to the reduced amount subject to a maximum amount of eight thousand ringgit;
 - (ii) the withdrawal referred to in subparagraph (i) shall not include the amount withdrawn for higher education which is received by the child;
 - (iii) where a wife living together with her husband is assessed separately for that year, the deduction under this paragraph shall only be allowed either to the husband or to the wife; and
 - (iv) the maximum amount of deduction under this paragraph shall apply, notwithstanding that, that individual may have more than one child;”;
- (f) dalam proviso kepada perenggan (r), dalam perenggan (c), dengan menggantikan perkataan “until 2024” dengan perkataan “until 2027”;

(g) dalam perenggan (u)—

(i) dengan menggantikan perkataan “or child” di mana-mana jua terdapat dengan perkataan “, child or parents”; dan

(ii) dengan memasukkan proviso yang berikut:

“Provided that for the purposes of this paragraph, “parents” shall be individuals resident in Malaysia; and”;

(h) dengan menggantikan perenggan (v) dengan perenggan yang berikut:

“(v) expenses expended in that basis year by that individual—

(i) for the payment of installation, rental, purchase including hire-purchase of equipment or subscription for use of electric vehicle charging facility for his own vehicle and not being used for the purposes of his own business for each basis year for the years of assessment 2023, 2024, 2025, 2026 and 2027; or

(ii) for the purchase of food waste compost machine used for the household purpose of the individual for the years of assessment 2025, 2026 and 2027:

Provided that—

(a) the claim is evidenced by receipts issued in respect of the payment or purchase, as the case may be;

(b) the deduction under subparagraph (ii) shall only be claimed once in the years of assessment as stated in subparagraph (ii); and

- (c) the total amount of deduction under this paragraph is subject to a maximum amount of two thousand and five hundred ringgit;”.

Penggantian seksyen 46B

10. Akta ini dipinda dengan menggantikan seksyen 46B dengan seksyen yang berikut:

“Deduction for individual on interest expended

46B. (1) Subject to this section, in the case of an individual who is a citizen and resident for the basis year for the relevant year, there shall be allowed for that relevant year personal deduction in respect of interest expended in that basis year by the individual to finance the purchase of a residential property:

Provided that—

- (a) the residential property is the first residential property purchased by the individual to be occupied as his place of residence and limited to only one unit;
- (b) the Sale and Purchase Agreement for the purchase is executed on or after 1 January 2025 but not later than 31 December 2027; and
- (c) the individual shall not derive any income in respect of that residential property.

(2) Subject to subsection (3)—

- (a) there shall be allowed to that individual a deduction of a maximum amount of—
 - (i) seven thousand ringgit, in relation to a residential property where the purchase price is not more than five hundred thousand ringgit; or

- (ii) five thousand ringgit, in relation to a residential property where the purchase price is more than five hundred thousand ringgit but not more than seven hundred and fifty thousand ringgit; and

- (b) the deduction under paragraph (a) shall be for each basis year for a year of assessment for a period of three consecutive basis years beginning from the basis year in which the interest referred to in subsection (1) is first expended by that individual.

(3) Where—

- (a) two or more individuals are each entitled to claim deduction for the relevant year under this section for interest expended in respect of the same residential property; and
- (b) the total amount of interest expended by those individuals in the basis year for that relevant year exceed the amount of deduction allowable for that relevant year under subsection (2),

there shall be allowed to each of those individuals for that relevant year an amount to be determined in accordance with the following formula:

$$A \quad \times \quad \frac{B}{C}$$

- where
- A is the total amount of deduction allowed under subsection (2) for that relevant year;
 - B is the total interest expended in the basis year for that relevant year by that individual; and
 - C is the total interest expended in the basis year for that relevant year by all such individuals.

(4) For the purposes of subsection (1), any amount expended by the wife or the husband in the relevant year—

- (a) where subsection 45(2) applies, shall be deemed to have been expended by the husband of the wife who elects or by the wife of the husband who elects, as the case may be; or
- (b) where the wife or the husband has no total income, shall be deemed to have been expended by the husband of that wife or the wife of that husband, as the case may be:

Provided that where paragraph 45(2)(b) applies or where the husband has no total income, any amount expended by the husband shall be deemed to have been expended by the wife who has been allowed a deduction under section 45A.

(5) For the purposes of this section, “residential property” means a house, condominium unit, apartment or flat which is built as a dwelling house.”.

Pindaan seksyen 47

11. Perenggan 47(1)(b) Akta ibu dipinda dengan menggantikan perkataan “five thousand ringgit” dengan perkataan “six thousand ringgit”.

Pindaan seksyen 48

12. Perenggan 48(2)(b) Akta ibu dipinda dengan menggantikan perkataan “six thousand ringgit” dengan perkataan “eight thousand ringgit”.

Pindaan seksyen 49

13. Subseksyen 49(1B) Akta ibu dipinda dengan menggantikan perkataan “three thousand ringgit” di mana-mana jua terdapat dengan perkataan “four thousand ringgit”.

Pindaan seksyen 107c

14. Subseksyen 107c(8) Akta ibu dipinda dalam proviso dengan menggantikan perkataan “ninth month” dengan perkataan “eleventh month”.

Pindaan seksyen 108

15. Seksyen 108 Akta ibu dipinda—

- (a) dengan menomborkan semula seksyen sedia ada sebagai subseksyen (1); dan
- (b) dengan memasukkan selepas subseksyen (1) yang dinomborkan semula itu subseksyen yang berikut:

“(2) Where a dividend is paid, credited or distributed, whether in monetary form or otherwise, by a company to any of its shareholders which is an individual, either through direct shareholding or a nominee, and the dividend is deemed by virtue of section 14 to be derived from Malaysia, the company shall, upon paying, crediting or distributing the dividend, furnish the shareholders with a certificate setting forth in respect of the dividend—

(a) the gross amount; and

(b) the amount paid or credited or where the dividend consists of property other than money, the amount of the market value of that property at the time of the distribution of the dividend.”.

Pindaan Jadual 1

16. Jadual 1 kepada Akta ibu dipinda dengan memasukkan selepas Bahagian XXI bahagian yang berikut:

“PART XXII

1. Notwithstanding Part I, income tax shall be charged upon the income of an individual which consists of dividend paid, credited or distributed, whether in monetary form or otherwise, by a company, and the dividend is deemed by virtue of section 14 to be derived from Malaysia, in excess of one hundred thousand ringgit at the rate of 2 per cent on every ringgit of the chargeable income in respect of such dividend.
2. In this Part, where the individual has income from a source other than dividend referred to in paragraph 1, the chargeable income of the individual referred to in that paragraph, shall be as prescribed by the Minister.”.

Pindaan Jadual 6

17. Perenggan 12B Jadual 6 kepada Akta ibu dipinda—

- (a) dengan menomborkan semula perenggan sedia ada sebagai subperenggan (1);
- (b) dalam subperenggan (1) yang dinomborkan semula itu, dengan memasukkan selepas perkataan “to any person” perkataan “other than an individual”; dan
- (c) dengan memasukkan selepas subperenggan (1) yang dinomborkan semula itu subperenggan yang berikut:

“(2) Any dividend paid, credited or distributed to an individual, whether in monetary form or otherwise, amounting to one hundred thousand ringgit or less where the company paying such dividend is not entitled to deduct tax under this Act and any deduction in relation to such dividend shall be disregarded for the purpose of ascertaining the chargeable income of the individual.”.

BAB III

PINDAAN KEPADA AKTA CUKAI KEUNTUNGAN
HARTA TANAH 1976**Permulaan kuat kuasa pindaan kepada Akta Cukai Keuntungan
Harta Tanah 1976**

18. Bab ini mula berkuat kuasa pada 1 Januari 2025.

Pindaan seksyen 3

19. Akta Cukai Keuntungan Harta Tanah 1976, yang disebut “Akta ibu” dalam Bab ini, dipinda dalam seksyen 3—

(a) dalam subseksyen (2)—

(i) dengan memotong perkataan “jumlah”;

(ii) dalam teks bahasa Inggeris, dengan menggantikan perkataan “gains” dengan perkataan “gain”; dan

(iii) dalam teks bahasa Inggeris, dengan menggantikan perkataan “assets” dengan perkataan “asset”; dan

(b) dengan memasukkan selepas subseksyen (2) subseksyen yang berikut:

“(2A) Bagi maksud Akta ini, keuntungan yang boleh dikenakan cukai yang terakru atas pelupusan aset yang boleh dikenakan cukai bagi sesuatu tahun taksiran hendaklah—

(a) ditentukan mengikut setiap pelupusan secara berasingan; dan

(b) dikira sebagai suatu keuntungan yang boleh dikenakan cukai berasingan daripada setiap pelupusan aset yang boleh dikenakan cukai bagi tahun taksiran itu.”.

Pindaan seksyen 7**20. Subseksyen 7(4) Akta ibu dipinda—**

- (a) dengan menggantikan perenggan (a) dengan perenggan yang berikut:

“(a) ada kerugian yang boleh dibenarkan mengenai sesuatu pelupusan, kerugian yang boleh dibenarkan itu hendaklah hanya dibenarkan sebagai suatu potongan untuk mengurangkan keuntungan yang boleh dikenakan cukai bagi seseorang dalam pelupusan aset yang boleh dikenakan cukai yang berikutnya dalam tahun taksiran yang sama yang pelupusan itu telah dibuat; dan”; dan

- (b) dalam perenggan (b)—

- (i) dengan memotong perkataan “jumlah” di mana-mana jua terdapat; dan

- (ii) dengan memasukkan selepas perkataan “yang baginya ada jumlah keuntungan yang boleh dikenakan cukai” perkataan “daripada pelupusan aset yang boleh dikenakan cukai yang lebih awal”.

Pindaan seksyen 11

21. Seksyen 11 Akta ibu dipinda dengan menggantikan perkataan “jumlah amaun keuntungannya yang boleh dikenakan cukai” dengan perkataan “amaun keuntungannya yang boleh dikenakan cukai yang terakru atas setiap pelupusan aset yang boleh dikenakan cukai”.

Pindaan seksyen 21**22. Seksyen 21 Akta ibu dipinda—**

- (a) dalam subseksyen (1A)—

- (i) dengan memotong perkataan “atau cukai tambahan”;

- (ii) dengan menggantikan perkataan “enam puluh hari” dengan perkataan “sembilan puluh hari”; dan
 - (iii) dengan memotong perkataan “atau taksiran tambahan”; dan
- (b) dengan menggantikan subseksyen (4) dengan subseksyen yang berikut:

“(4) Tertakluk kepada subseksyen (3), jika apa-apa cukai yang genap masanya dan kena dibayar apabila disampaikan suatu notis mengikut subseksyen (1) atau (2) tidak dibayar dalam tempoh tiga puluh hari selepas disampaikan notis itu (atau dalam tempoh yang lebih lama sebagaimana yang dibenarkan oleh Ketua Pengarah) atau jika apa-apa cukai yang genap masanya dan kena dibayar di bawah subseksyen (1A) tidak dibayar dalam tempoh sembilan puluh hari dari tarikh pelupusan, maka sekian banyak daripada cukai yang tidak dibayar itu apabila tamat tempoh tiga puluh hari itu atau tempoh yang lebih lama itu, atau apabila tamat tempoh sembilan puluh hari itu, mengikut mana-mana yang berkenaan, hendaklah, tanpa apa-apa notis selanjutnya disampaikan kepadanya, dinaikkan sebanyak jumlah yang sama dengan sepuluh peratus daripada cukai yang tidak dibayar sedemikian, dan jumlah wang itu boleh dituntut seolah-olah cukai itu ialah cukai yang genap masanya dan kena dibayar di bawah Akta ini:

Dengan syarat bahawa—

- (a) jika cukai yang kena dibayar itu dikurangkan dalam rayuan atau selainnya, jumlah wang telah dibayar atau yang kena dibayar sebagai kenaikan itu hendaklah dikurangkan mengikut kadarnya; dan
- (b) Ketua Pengarah boleh, menurut budi bicaranya, bagi apa-apa sebab yang baik yang diberi, meremit kesemua atau apa-apa bahagian daripada apa-apa kenaikan dalam cukai yang kena dibayar di bawah subseksyen ini.”.

BAB IV

PINDAAN KEPADA AKTA SETEM 1949

Permulaan kuat kuasa pindaan kepada Akta Setem 1949

23. (1) Seksyen 24, 26 dan 27, dan seksyen 25 berhubung dengan seksyen 36CB Akta Setem 1949 mula berkuat kuasa pada 1 Januari 2025.

(2) Seksyen 25 berhubung dengan seksyen 36CA Akta Setem 1949 mula berkuat kuasa pada 1 Januari 2026.

Pindaan seksyen 20A

24. Akta Setem 1949, yang disebut “Akta ibu” dalam Bab ini, dipinda dalam seksyen 20A—

(a) dengan menomborkan semula seksyen sedia ada sebagai subseksyen (1);

(b) dalam subseksyen (1) yang dinomborkan semula itu—

(i) dengan menggantikan perkataan “, any consideration is paid or given, or agreed to be paid or given, for equality” dengan perkataan “with or without consideration”; dan

(ii) dalam perenggan (a), dengan menggantikan perkataan “the same *ad valorem* duty as a conveyance on sale for the consideration, and with that duty only” dengan perkataan “*ad valorem* duty as if it were a conveyance on sale”; dan

(c) dengan memasukkan selepas subseksyen (1) yang dinomborkan semula itu subseksyen yang berikut:

“(2) Notwithstanding subsection (1), where an instrument is chargeable with a duty in respect of an exchange of any real property for any real property or upon the partition or division of any real property,

and no consideration is paid or given, or agreed to be paid or given, the instrument shall be chargeable with the duty of ten ringgit only if—

- (a) in such partition or division both transferor and transferee are the original owners of the real property;
- (b) such exchange of real property is between any person and a Ruler of a State or the Government of Malaysia or of any State; or
- (c) such exchange of real property is between husband and wife, parent and child, grandparent and grandchild or among siblings.”.

Seksyen baharu 36CA dan 36CB

25. Akta ibu dipinda dengan memasukkan selepas seksyen 36c seksyen yang berikut:

“Assessments and additional assessment in certain cases

36CA. (1) The Collector, where it appears to him that no or no sufficient assessment has been made on an instrument chargeable to duty, may in that year or within five years after the date the duty is paid or would have been paid make an assessment or additional assessment, as the case may be, in respect of that instrument in the amount or additional amount of duty payable or in the additional amount of duty in which, according to the best of the Collector’s judgment, the assessment with respect to that instrument ought to have been made.

(2) The Collector, where it appears to him that—

- (a) any form of fraud or wilful default has been committed by or on behalf of any person; or
- (b) any person has been negligent,

in connection with or in relation to duty, may at any time make an assessment in respect of that instrument for the purpose of making good any loss of duty attributable to the fraud, wilful default or negligence in question.

Minimum amount of duty

36CB. Notwithstanding any other provision of this Act, an amount of ten ringgit shall be imposed as duty for each instrument where the duty is less than ten ringgit except for cheque and contract note.”.

Pindaan seksyen 47A

26. Seksyen 47A Akta ibu dipinda dengan menggantikan subseksyen (1) dengan subseksyen yang berikut:

“(1) An instrument which is not stamped within the period specified in or under section 40, 43 or 47 may be stamped on payment of the unpaid duty and a penalty of—

- (a) fifty ringgit or ten per centum of the amount of the deficient duty, whichever sum be the greater, if the instrument is stamped within three months after the time for stamping; or
- (b) one hundred ringgit or twenty per centum of the amount of the deficient duty, whichever sum be the greater, in any other case.”.

Pindaan Jadual Pertama

27. Jadual Pertama kepada Akta ibu dipinda—

- (a) dengan menggantikan butiran 12 dengan butiran yang berikut:

Item	Description of Instrument	Proper Stamp Duty
“12 ASSIGNMENT:		
(a)	By way of security or of any security	See Charge

Item	Description of Instrument	Proper Stamp Duty
	(b) Upon a sale or otherwise	<i>See Conveyance</i>
	(c) Of policy of life insurance—	
	(i) by way of gift or trust, where the sum insured—	
	(A) does not exceed RM100,000.00	RM10.00
	(B) exceeds RM100,000.00 but does not exceed RM500,000.00	RM100.00
	(C) exceeds RM500,000.00 but does not exceed RM1,000,000.00	RM500.00
	(D) exceeds RM1,000,000.00	RM1,000.00
	(ii) in any other case	<i>See Conveyance</i> ”;

(b) dalam subbutiran 22(6), dengan menggantikan perkataan “the conventional hire purchase and Syariah principles” dengan perkataan “any Syariah principles or conventional hire purchase”;

(c) dalam butiran 29, dalam ruang “Proper Stamp Duty”, dengan menggantikan perkataan “15 cent” dengan perkataan “RM1.00”;

(d) dalam subsubbutiran 32(e)(i), dalam ruang “Proper Stamp Duty”, dengan memasukkan selepas perkataan “Duty as in (a),” perkataan “(aa),”;

(e) dalam butiran 49—

- (i) dengan menggantikan subbutiran (a) dan butir-butir yang berhubungan dengannya dengan subbutiran dan butir-butir yang berikut:

Item	Description of Instrument	Proper Stamp Duty			
	“(a) Without fine or premium when the average rent and other considerations calculated for a whole year—	For every RM250.00 or part thereof, when the lease is for a period—			
		Not exceeding one year	Exceeding one year but not exceeding three years	Exceeding three years but not exceeding five years	Exceeding five years or for any indefinite period
		RM1.00	RM3.00	RM5.00	RM7.00”;

dan

- (ii) dalam subbutiran (e), dengan menggantikan perkataan “Commissioner” dengan perkataan “Collector”; dan

- (f) dengan menggantikan butiran 59 dan butir-butir yang berhubungan dengannya dengan butiran dan butir-butir yang berikut:

Item	Description of Instrument	Proper Stamp Duty
“59	POWER OR LETTER OF ATTORNEY:	
(a)	being conveyance of real property in consideration of, and creating by way of sale or gift	The same duty as a conveyance on sale
(b)	in any other case	RM10.00

Exemption

For the sole purposes of appointment or authorizing any person to vote as proxy at a meeting of a Company or Association”.

BAB V

PINDAAN KEPADA AKTA PETROLEUM
(CUKAI PENDAPATAN) 1967**Permulaan kuat kuasa pindaan kepada Akta Petroleum
(Cukai Pendapatan) 1967**

28. Bab ini mula berkuat kuasa apabila Akta ini mula berkuat kuasa.

Pindaan Jadual Pertama

29. Akta Petroleum (Cukai Pendapatan) 1967 dipinda dalam perenggan 3A Jadual Pertama dengan menggantikan subperenggan (4) dengan subperenggan yang berikut:

“(4) Any amount deducted under subparagraphs (1) and (2) shall be disregarded for the purpose of ascertaining the adjusted income of the first-mentioned chargeable person.”.

BAB VI

PINDAAN KEPADA AKTA KEWANGAN 2012

Permulaan kuat kuasa pindaan kepada Akta Kewangan 2012

30. Bab ini mula berkuat kuasa apabila Akta ini mula berkuat kuasa.

Pindaan seksyen 3

31. Akta Kewangan 2012 dipinda dalam subseksyen 3(4) dengan menggantikan perkataan “hingga tahun taksiran 2025” dengan perkataan “hingga tahun taksiran 2030”.

BAB VII

PINDAAN KEPADA AKTA KEWANGAN (NO. 2) 2023

**Permulaan kuat kuasa pindaan kepada Akta Kewangan
(No. 2) 2023**

32. Bab ini mula berkuat kuasa pada tarikh dan dalam cara yang sama dengan tarikh dan cara seksyen 30 Akta Kewangan (No. 2) 2023 mula berkuat kuasa.

Pindaan seksyen 30**33. Seksyen 30 Akta Kewangan (No. 2) 2023 dipinda—**

(a) dalam subseksyen 157(1)—

- (i) dalam takrif “Acceptable Financial Accounting Standard”, dengan memotong perkataan “Malaysia,”;
- (ii) dalam takrif “Investment Entity”, dengan menggantikan perenggan (a) dengan perenggan yang berikut:

“(a) an Investment Fund, a Real Estate Investment Vehicle or an Insurance Investment Entity;”;

- (iii) dengan memasukkan selepas takrif “Main Entity” takrif yang berikut:

“ ‘Marketable Transferable Tax Credit’ means a tax credit, other than a Qualified Refundable Tax Credit, which can be used to reduce liability for a Covered Tax in the jurisdiction that issues the tax credit and the tax credit is transferable—

(a) in relation to the originator of a Marketable Transferable Tax Credit—

- (i) where the originator transfers the tax credit to an unrelated party, the transfer shall take place in the Financial Year in which the originator was eligible for the tax credit or within fifteen months of the end of that Financial Year at a price that equals or exceeds eighty per cent of the net present value of the tax credit; or

(ii) where the tax credit is not transferred or transferred between related parties, similar tax credit may be traded between unrelated parties within fifteen months of the end of that Financial Year at a price that equals or exceeds eighty per cent of the net present value of the tax credit; and

(b) in relation to the purchaser of a Marketable Transferable Tax Credit, the purchaser, who is unrelated to the originator, may transfer the tax credit to another unrelated purchaser under the same or similar conditions as would apply to the originator at a price that equals or exceeds eighty per cent of the net present value of the tax credit in the Financial Year in which it purchases the tax credit;’;

(b) dalam seksyen 162, dengan menggantikan subseksyen (2) dengan subseksyen yang berikut:

“(2) A Parent Entity’s Inclusion Ratio for a Low-Taxed Constituent Entity for a Financial Year shall be determined in accordance with the following formula:

$$\frac{A - B}{A}$$

where A is the GloBE Income of the Low-Taxed Constituent Entity for the Financial Year; and

B is the amount of such income attributable to Ownership Interests held by other owners.”;

(c) dalam seksyen 164—

(i) dengan menomborkan semula seksyen sedia ada sebagai subseksyen (1); dan

- (ii) dengan memasukkan selepas subseksyen (1) yang dinomborkan semula itu subseksyen yang berikut:

“(2) For the purposes of the Domestic Top-up Tax, the Financial Accounting Net Income or Loss of a Constituent Entity which is a member of a Multinational Enterprise Group and located in Malaysia but not being a Permanent Establishment of a Main Entity shall be determined based on the financial statement of the Constituent Entity if—

(a) all of the Constituent Entities of the Multinational Enterprise Group which are located in Malaysia have the same Financial Year as the Ultimate Parent Entity of the Multinational Enterprise Group; and

(b) each of the Constituent Entities prepares its own financial statements and the financial statements—

(i) are required to be kept or used under any written law of Malaysia; or

(ii) are audited by an approved company auditor.

(3) Where a Constituent Entity located in Malaysia is a Permanent Establishment of a Main Entity, subsection (2) shall apply to the Constituent Entity if, in addition to meeting the requirements in paragraphs 2(a) and (b), the Main Entity prepares separate financial statements for the Constituent Entity.

(4) For the purposes of this section, “approved company auditor” and “financial statement” have the meanings assigned to them in subsection 2(1) of the Companies Act 2016.”;

(d) dalam subseksyen 165(10), dengan memasukkan selepas perkataan “Qualified Refundable Tax Credits” perkataan “and Marketable Transferable Tax Credits”;

(e) dalam seksyen 169—

(i) dalam subseksyen (5)—

- (A) dalam perenggan (c), dengan memotong perkataan “and” di hujung perenggan itu;
- (B) dalam perenggan (d), dengan menggantikan noktah di hujung perenggan itu dengan perkataan “; and”; dan
- (C) dengan memasukkan selepas perenggan (d) perenggan yang berikut:

“(e) any amount of credit of a Constituent Entity for the Financial Year in respect of a Marketable Transferable Tax Credit that is recorded as a reduction to the current tax expense.”; dan

(ii) dalam subseksyen (6)—

- (A) dalam perenggan (b), dengan menggantikan perkataan “in respect of a Non-Qualified Refundable Tax Credit” dengan perkataan “other than a Qualified Refundable Tax Credit and Marketable Transferable Tax Credit”; dan
- (B) dengan menggantikan perenggan (c) dengan perenggan yang berikut:

“(c) any amount of credit or refund for Covered Taxes, except for a Qualified Refundable Tax Credit or Marketable Transferable Tax Credit, to a Constituent Entity that is not treated as an adjustment to current tax expense in the financial accounts;”;

- (f) dalam subseksyen 173(6), dengan memasukkan selepas perkataan “adjustment” perkataan “under subsections (1) to (5)”;
- (g) dengan memotong subseksyen 176(2);
- (h) dalam subseksyen 177(1)—
 - (i) dalam formula, dalam huraian C, dengan menggantikan perkataan “subsection 169(3) or 181(1)” dengan perkataan “subsections 169(3) and (4) or subsection 181(1)”; dan
 - (ii) dalam formula, dalam huraian D, dengan memotong perkataan “the Domestic Top-up Tax, being”;
- (i) dalam subseksyen 180(9), dengan memasukkan selepas perkataan “amortisation,” perkataan “impairment loss”;
- (j) dalam subseksyen 181(3), dengan menggantikan perkataan “paragraph” dengan perkataan “section”;
- (k) dengan memotong subseksyen 192(12);
- (l) dengan menggantikan seksyen 197 dengan seksyen yang berikut:

“Transitional relief for the Substance-based Income Exclusion

197. (1) For the purpose of applying subsection 180(4) to a Financial Year beginning in the calendar year of 2025 and subsequent calendar years until the calendar year of 2032, the amount of payroll carve-out for each Financial Year shall be computed according to the following rate:

Financial Year beginning in the following calendar year	Rate
2025	9.6%
2026	9.4%
2027	9.2%

Financial Year beginning in the following calendar year	Rate
2028	9.0%
2029	8.2%
2030	7.4%
2031	6.6%
2032	5.8%

(2) For the purpose of applying subsection 180(5) to a Financial Year beginning in the calendar year of 2025 and subsequent calendar years until the calendar year of 2032, the amount of tangible asset carve-out for each Financial Year shall be computed according to the following rate:

Financial Year beginning in the following calendar year	Rate
2025	7.6%
2026	7.4%
2027	7.2%
2028	7.0%
2029	6.6%
2030	6.2%
2031	5.8%
2032	5.4%”;

(m) dalam subperenggan 199(1)(a)(iv), dengan menggantikan perkataan “paragraphs” dengan perkataan “subparagraphs”;

(n) dalam seksyen 220—

- (i) dalam subseksyen (1), dengan menggantikan perkataan “subsection (2)” dengan perkataan “subsection (3)”;
- (ii) dalam subseksyen (4), dengan menggantikan perkataan “Where” dengan perkataan “Subject to subsection (6), where”; dan

(iii) dalam subseksyen (5), dengan menggantikan perkataan “subsection (7)” dengan perkataan “subsection (6)”; dan

(o) dengan menggantikan perenggan 239(*b*) dengan perenggan yang berikut:

“(b) section 138 shall apply to this Part and the reference to “the income of any person or partnership” in the definition of “classified material” in subsection 138(5) shall be construed as a reference to “the tax of any Constituent Entity”; and”.