



UNDANG-UNDANG MALAYSIA

CETAKAN SEMULA

Akta 683

AKTA KEWANGAN 2007

Sebagaimana pada 1 Oktober 2018

DITERBITKAN OLEH
PESURUHJAYA PENYEMAK UNDANG-UNDANG, MALAYSIA
DI BAWAH KUASA AKTA PENYEMAKAN UNDANG-UNDANG 1968
2018

AKTA KEWANGAN 2007

Tarikh Perkenan Diraja 27 Disember 2007

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Kali terakhir dipinda melalui
Akta 719 yang mula
berkuat kuasa pada lihat Bab VI Akta 719

UNDANG-UNDANG MALAYSIA

Akta 683

AKTA KEWANGAN 2007

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AKTA KEWANGAN 2007

Suatu Akta untuk meminda Akta Cukai Pendapatan 1967, Akta Setem 1949, Akta Petroleum (Cukai Pendapatan) 1967 dan Akta Cukai Aktiviti Perniagaan Luar Pesisir Labuan 1990.

[]

DIPERBUAT oleh Parlimen Malaysia seperti yang berikut:

BAB I

PERMULAAN

Tajuk ringkas

1. Akta ini bolehlah dinamakan Akta Kewangan 2007.

Pindaan Akta

2. Akta Cukai Pendapatan 1967 [*Akta 53*], Akta Setem 1949 [*Akta 378*], Akta Petroleum (Cukai Pendapatan) 1967 [*Akta 543*] dan Akta Cukai Aktiviti Perniagaan Luar Pesisir Labuan 1990 [*Akta 445*] dipinda mengikut cara yang dinyatakan masing-masing dalam Bab II, III, IV dan V.

BAB II

BAHAGIAN I

PINDAAN KEPADA AKTA CUKAI PENDAPATAN 1967

Permulaan kuat kuasa pindaan kepada Akta Cukai Pendapatan 1967

3. (1) Seksyen 4, 5, 8, perenggan 10(a) dan (d), subperenggan 12(a)(i) dan (iv) berkenaan dengan perenggan 46(1)(l) Akta Cukai Pendapatan 1967, seksyen 14, 15, 17, 19, 20, 21, 23, 24, 25, 26, 27, 29, 33, 34, perenggan 36(a) dan (f) dan seksyen 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56 dan 57 berkuat kuasa bagi tahun taksiran 2008 dan tahun-tahun taksiran yang berikutnya.

(2) Seksyen 6 dan 22 berkuat kuasa pada 1 Januari 2008.

(3) Subperenggan 12(a)(ii), (iii) dan (iv) berkenaan dengan perenggan 46(1)(k) Akta Cukai Pendapatan 1967, seksyen 16 dan perenggan 36(d) berkuat kuasa bagi tahun taksiran 2007 dan tahun-tahun taksiran yang berikutnya.

(4) Seksyen 7, 9, 11 dan 13 disifatkan berkuat kuasa bagi tahun taksiran 2006 dan tahun-tahun taksiran yang berikutnya.

(5) Seksyen 28 mula berkuat kuasa pada 1 Ogos 2007.

(6) Seksyen 32 disifatkan telah mula berkuat kuasa pada 21 Februari 2007.

(7) Perenggan 36(b), (c) dan (e) mula berkuat kuasa pada 1 Januari 2014.

Pindaan seksyen 3B

4. Akta Cukai Pendapatan 1967, yang disebut “Akta ibu” dalam Bab ini, dipinda dalam seksyen 3B dengan memasukkan selepas perkataan “offshore company” perkataan “, other than an offshore company (in this Act referred to as “chargeable offshore company”)), which has made an election under section 3A of the Labuan Offshore Business Activity Tax Act 1990”.

Pindaan seksyen 5

5. Subseksyen 5(1) Akta ibu dipinda dengan menggantikan proviso kepada subseksyen itu dengan proviso yang berikut:

“Provided that in ascertaining the chargeable income of—

- (i) an individual resident in Malaysia there shall be excluded the income consisting of interest accruing in or derived from Malaysia and received from a person referred to in subsection 109C(4) in respect of interest paid or credited to that individual; or
- (ii) a participant other than a participant which is a resident company there shall be excluded any income accruing in or derived from Malaysia and received from a takaful operator referred to in subsection 109E(2) in respect of such income paid or credited to that participant.”.

Pindaan seksyen 6

6. Subseksyen 6(1) Akta ibu dipinda—

- (a) dengan menggantikan noktah di hujung perenggan (i) dengan koma bernoktah; dan
- (b) dengan memasukkan selepas perenggan (i) perenggan yang berikut:
 - “(j) subject to the provisions of section 109E but notwithstanding any other provisions of this Act, income tax shall be charged for each year of assessment upon the income of a participant, other than a participant which is a resident company, which consists of profits distributed or credited by an operator referred to in section 60AA at the appropriate rate as specified under Part XI of Schedule 1.”.

Pindaan seksyen 27**7. Seksyen 27 Akta ibu dipinda—**

- (a) dengan memasukkan selepas subseksyen (1) subseksyen yang berikut:

“(1A) Where gross income from a source in Malaysia of a company consists of any amount of discount or premium from the subscription or issuance of bond, as the case may be, and first becomes receivable in the relevant period, that amount shall be deemed to accrue over the whole period of the bond and the gross income of the company for the relevant period that relates to the period of the bond shall be a sum to be determined in accordance with the following formula:

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

- where A is the number of days in the relevant period that falls within the period of the bond;
- B is the total number of days of the whole period of the bond; and
- C is the total amount of discount or premium in respect of the bond:

Provided that the Director General may allow the company to consistently apply any other formula which is in accordance with the generally accepted accounting principles applicable during the relevant period.”;

- (b) dalam subseksyen (2), dengan memasukkan selepas perkataan “subsection (1)” perkataan “or (1A)”; dan
- (c) dalam subseksyen (3), dengan memasukkan selepas perkataan “subsection (1)” perkataan “or (1A)”.

Pindaan seksyen 34**8. Subseksyen 34(6) Akta ibu dipinda—**

(a) dalam perenggan (e), dengan memasukkan selepas perkataan “equipment” perkataan “, or on the alteration or renovation of premises,”; dan

(b) dengan memasukkan selepas perenggan (h) 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, subject to the prior approval of 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);”.

Seksyen baharu 34c**9. Akta ibu dipinda dengan memasukkan selepas seksyen 34B seksyen yang berikut:****“Special provision applicable to adjusted income from a discount or premium**

34c. (1) Notwithstanding section 33 but subject to this section, in ascertaining the adjusted income of a company from a source consisting of discount or premium, any expenses in respect of the discount or premium incurred on bond issued or subscribed, as the case may be, by that company is deemed to accrue to the company over the whole period of the bond and the amount to be deducted from the gross income from that source for the basis period for a year of

assessment that relates to the period of the bond shall be a sum to be determined in accordance with the following formula:

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

- where
- A is the number of days in the basis period for the year of assessment that falls within the period of the bond;
 - B is the total number of days of the whole period of the bond; and
 - C is the total amount of discount or premium incurred in respect of the bond:

Provided that the Director General may allow the company to consistently apply any other formula which is in accordance with the generally accepted accounting principles applicable during that basis period.

(2) Where any deduction in respect of expenditure referred to in subsection (1) is made under this section, no deduction in respect of that expenditure shall be made under section 33, 34, 34A or 34B.”.

Pindaan seksyen 44

10. Seksyen 44 Akta ibu dipinda—

- (a) dalam proviso kepada subseksyen (6), dengan menggantikan perkataan “company” di mana-mana jua terdapat dengan perkataan “person”;
- (b) dalam subseksyen (6A), dengan menggantikan perkataan “Department of Museum and Antiquities” dengan perkataan “Department of Museums Malaysia”;

- (c) dengan memasukkan selepas subseksyen (6A) subseksyen yang berikut:

“(6B) Where an institution or organization is aggrieved by the decision of the Director General in respect of an application made under subsection (6), the institution or organization may, within thirty days after being informed of the decision, appeal to the Minister and the Minister may make any decision as he considers fit.”; dan

- (d) dalam subseksyen (11A), dengan memasukkan selepas perkataan “offshore company” perkataan “excluding chargeable offshore company”.

Pindaan seksyen 44A

- 11.** Perenggan 44A(10)(d) Akta ibu dipinda dengan menggantikan perkataan “2001” dengan perkataan “2006”.

Pindaan seksyen 46

- 12.** Seksyen 46 Akta ibu dipinda—

- (a) dalam subseksyen (1)—

- (i) dengan menggantikan perenggan (f) dengan perenggan yang berikut:

“(f) fees expended in that basis year by that individual on himself for—

- (i) any course of study up to tertiary level, other than a degree at Masters or Doctorate level, undertaken for the purpose of acquiring law, accounting, Islamic financing, technical, vocational, industrial, scientific or technological skills or qualifications; or

- (ii) any course of study for a degree at Masters or Doctorate level undertaken for the purpose of acquiring any skill or qualification,

in any institution or professional body in Malaysia recognized by the Government or approved by the Minister, as the case may be, and the total deduction under this paragraph is subject to a maximum amount of five thousand ringgit;”;

- (ii) dengan memotong perkataan “and” di hujung perenggan (*i*);
- (iii) dengan menggantikan noktah di hujung perenggan (*j*) dengan perkataan “; and”; dan
- (iv) dengan memasukkan selepas perenggan (*j*) perenggan yang berikut:

- (*k*) “an amount limited to a maximum of three thousand ringgit deposited in that basis year 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 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 three thousand ringgit; and

- (*l*) an amount limited to a maximum of three hundred ringgit in respect of expenses expended or deemed expended under subsection (3) in that basis year by that individual for the purchase of sports equipment for any sports activity as

defined under the Sports Development Act 1997 as evidenced by receipts issued in respect of the purchase.”; dan

- (b) dalam subseksyen (3), dengan menggantikan perkataan “and (j)” dengan perkataan “, (j), (k) and (l)”.

Pemotongan seksyen 46A

- 13.** Akta ibu dipinda dengan memotong seksyen 46A.

Pindaan seksyen 54A

- 14.** Subseksyen 54A(3) Akta ibu dipinda—

- (a) dengan memasukkan selepas koma bernoktah di hujung perenggan (d) perkataan “and”;
- (b) dengan menggantikan perkataan “; and” di hujung perenggan (e) dengan noktah; dan
- (c) dengan memotong perenggan (f).

Pindaan seksyen 60AA

- 15.** Akta ibu dipinda dengan menggantikan seksyen 60AA dengan seksyen yang berikut:

“Takaful business

60AA. (1) This section shall apply for ascertaining the adjusted income for the basis period for a year of assessment from the takaful business of an operator.

- (2) For the purposes of this section—

- (a) subject to paragraph (b), where an operator carries on family solidarity business (in this section referred to as “family business”) in conjunction with general business, the family business and the general business shall be treated as separate takaful businesses;

(b) where an operator carries on—

- (i) an inward re-takaful business, the inward re-takaful business and general business (excluding the inward re-takaful business and offshore takaful business) shall be treated as separate general businesses; and
- (ii) an offshore takaful business, the offshore takaful business and the general business (excluding the offshore takaful business and inward re-takaful business) shall be treated as separate general businesses;

(c) where an operator carries on family business, the income of the fund established in respect of that business (in this section referred to as “family fund”) shall be treated as a separate source of income from the income of the shareholders’ fund in respect of the family business:

Provided that—

- (i) where the operator also carries on family solidarity re-takaful business, the family solidarity re-takaful business shall be a separate source from family business and shall be treated as a general business; or
 - (ii) where the operator also carries on inward family solidarity re-takaful business, the inward family solidarity re-takaful business shall be a separate source from family business and shall be treated as a general business;
- (d) where an operator carries on only family solidarity re-takaful business, that business shall be treated as a general business; and
- (e) where an operator carries on inward re-takaful business, offshore takaful business, family solidarity re-takaful business or general business (excluding

those businesses), the income of the fund established in respect of each of the businesses (in this section referred to as “inward re-takaful fund”, “offshore fund”, “family re-takaful fund” and “general fund” respectively) shall be treated as a separate source of income from the income of the shareholders’ fund in respect of those businesses.

(3) The adjusted income of the family fund, other than income arising from family solidarity re-takaful business, for the basis period for a year of assessment of an operator resident for the basis year for that year of assessment shall be ascertained by—

(a) taking the aggregate of—

- (i) the amount of gross income for that period from the investments made out of any of the operator’s family funds; and
- (ii) the amount of any gross proceeds (whether or not of an income nature) which are not gross income to which subparagraph (i) applies and which are first receivable in that period in connection with the realization of the investments or any right arising from them; and

(b) deducting from that aggregate—

- (i) where subparagraph (a)(ii) is applicable for that period to gross proceeds receivable in connection with any investment or right, the cost of acquiring and realizing the investments or rights; and
- (ii) the proportion of profits from investments distributed or credited to the participant or to the shareholders’ fund for that period out of any of the operator’s family funds.

(4) The adjusted income of the family fund, other than income arising from family solidarity re-takaful business, for the basis period for a year of assessment of an operator not resident for the basis year for that year of assessment shall, where that business is wholly or partly carried on in Malaysia, be ascertained by—

(a) taking the aggregate of—

- (i) the amount of gross income for that period from the investments made (in Malaysia or elsewhere) out of the operator's Malaysian family funds; and
- (ii) the amount of any gross proceeds (whether or not of an income nature) which are not gross income to which subparagraph (i) applies and which are first receivable in that period in connection with the realization of the investments or any right arising from them; and

(b) deducting from that aggregate—

- (i) where subparagraph (a)(ii) is applicable for that period to gross proceeds receivable in connection with any investment or right, the cost of acquiring and realizing the investments or rights; and
- (ii) the proportion of profits from investments distributed or credited to the participant or to the shareholders' fund for that period out of any of the operator's Malaysian family funds.

(5) The adjusted income of the general fund in respect of general business for the basis period for a year of assessment of an operator resident for the basis year for that year of assessment shall be ascertained by—

(a) taking the aggregate of—

- (i) the amount of the gross contributions first receivable in that period in respect of general certificate, issued by him (less the amount

of any contribution or contract received at any time in respect of such certificate or contract and returned by him during the period and the amount of *wakalah* fee which is attributable to the shareholders' fund);

- (ii) the amount of any other gross income for that period from that business (including any commission and any profit from investment held in connection with that business);
 - (iii) the amount of any gross proceeds (whether or not of an income nature) which are not gross income to which subparagraph (ii) applies and which are first receivable in that period in connection with the realization of the investments or any right arising from them;
 - (iv) any amount recovered or recoverable by him in that period under re-takaful contracts made in connection with that business; and
 - (v) the amount of his reserve fund for unexpired risks at the end of the immediately preceding basis period; and
- (b) subject to subsection (12), by deducting from that aggregate the amount of—
- (i) claims incurred in that period in connection with his general certificate;
 - (ii) re-takaful contributions payable by him in that period in connection with that business;
 - (iii) commissions payable and discounts allowed by him in that period in connection with that business;
 - (iv) his reserve fund for unexpired risks at the end of that period;

- (v) where subparagraph (a)(iii) is applicable for that period to gross proceeds receivable in connection with any investment or right, the cost of acquiring and realizing the investments or rights;
- (vi) any fee other than *wakalah* fee attributable to the shareholders' fund; and
- (vii) any share of profits distributed or credited to the participant or shareholders' fund for that period out of any of the operator's general fund.

(6) The adjusted income of the inward re-takaful fund, offshore fund or family re-takaful fund for the basis period for a year of assessment in respect of inward re-takaful business, offshore takaful business or family solidarity re-takaful business respectively of an operator resident for the basis year for that year of assessment shall consist of an amount arrived at by applying subsection (5) and references in that subsection to—

- (a) “general certificate” shall be construed as references to “inward re-takaful contract”, “offshore takaful certificate” or “family solidarity re-takaful certificate”, as the case may be;
- (b) “general business” shall be construed as references to “inward re-takaful business”, “offshore takaful business” or “family solidarity re-takaful business”, as the case may be; and
- (c) “reserve fund for unexpired risks” and “operator” shall in the case of family solidarity re-takaful business be construed as references to “actuarial valuation reserve” and “family solidarity operator” respectively:

Provided that in the case of inward re-takaful business or offshore takaful business, no deduction shall be allowed on any share of profits distributed or credited to the participant or shareholders' fund for that period out of any of the operator's inward fund or offshore fund, as the case may be.

(7) The adjusted income of the general fund in respect of general business for the basis period for a year of assessment of an operator not resident for the basis year for that year of assessment shall, where that business is wholly or partly carried on in Malaysia be ascertained by—

(a) taking the aggregate of—

- (i) the amount of the gross contribution first receivable in that period in respect of Malaysian general certificate or contract, issued by him (less the amount of any contribution received at any time in respect of such certificate or contract and returned by him during the period and the amount of *wakalah* fee which is attributable to the shareholders' fund);
- (ii) the amount of any other gross income for that period derived from Malaysia from that business (including any commission and any profit from investment, wherever made, held in connection with that business);
- (iii) the amount of any gross proceeds (whether or not of an income nature) which are not gross income to which subparagraph (ii) applies and which are first receivable in that period in connection with the realization of the investments or any right arising from them;
- (iv) any amount recovered or recoverable by him in that period under re-takaful contracts made in connection with Malaysian general certificate of that business; and
- (v) the amount of his reserve fund for unexpired risks relating to any such Malaysian general certificate at the end of the immediately preceding basis period; and

(b) subject to subsection (12), by deducting from that aggregate the amount of—

- (i) claims incurred in that period in connection with his Malaysian general certificate;
- (ii) re-takaful contributions payable by him in that period in connection with any such Malaysian general certificate;
- (iii) commissions payable and discounts allowed by him in that period in connection with any such Malaysian general certificate;
- (iv) his reserve fund for unexpired risks relating to any such Malaysian general certificate at the end of that period;
- (v) where subparagraph (a)(iii) is applicable for that period to gross proceeds receivable in connection with any investment or right, the cost of acquiring and realizing the investments or rights;
- (vi) any fee other than *wakalah* fee attributable to the shareholders' fund; and
- (vii) any share of profits distributed or credited to the participant or to the shareholders' fund for that period out of any of the operator's Malaysian general fund.

(8) The adjusted income of the inward re-takaful fund, offshore fund or family re-takaful fund for the basis period for a year of assessment in respect of inward re-takaful business, offshore takaful business or family solidarity re-takaful business respectively of an operator not resident for the basis year for that year of assessment shall, where that business is wholly or partly carried on in Malaysia, consist of an amount arrived at by applying subsection (7) and references in that subsection to—

- (a) “Malaysian general certificate” shall be construed as references to “inward re-takaful contract”, “offshore takaful certificate” or “Malaysian family solidarity re-takaful certificate”, as the case may be;

- (b) “general business” shall be construed as references to “inward re-takaful business”, “offshore takaful business” or “family solidarity re-takaful business”, as the case may be; and
- (c) “reserve fund for unexpired risks” and “operator” shall in the case of family solidarity re-takaful business be construed as references to “actuarial valuation reserve” and “family solidarity operator” respectively:

Provided that in the case of inward re-takaful business or offshore takaful business, no deduction shall be allowed on any share of profits distributed or credited to the participant or shareholders’ fund for that period out of any of the operator’s inward fund or offshore fund, as the case may be.

(9) The adjusted income of the shareholders’ fund, for the basis period for a year of assessment of an operator resident for the basis year for that year of assessment shall be ascertained by—

- (a) taking the aggregate of—
 - (i) the amount of gross income for that period from the investments made by the operator out of any of the shareholders’ funds;
 - (ii) the amount of any gross proceeds (whether or not of an income nature) which are not gross income to which subparagraph (i) applies and which are first receivable in that period in connection with the realization of the investments or any right arising from them;
 - (iii) the amount of gross income for that period in respect of *wakalah* fee or any other fee receivable in connection with the family fund, general fund, inward re-takaful fund, offshore fund or family re-takaful fund;

- (iv) any amount of *qard* recovered by him in that period in connection with the family fund; and
- (v) the amount of gross income for that period in respect of profits from investments distributed or credited from family fund, or in respect of profits distributed or credited from general fund or family re-takaful fund; and

(b) deducting from that aggregate—

- (i) where subparagraph (a)(ii) is applicable for that period to gross proceeds receivable in connection with any investment or right, the cost of acquiring and realizing the investments or rights;
- (ii) so much of the amount of *qard* incurred in that period in connection with the family fund; and
- (iii) the amount of management expenses incurred by him in that period in connection with his family and general businesses.

(10) The adjusted income of the shareholders' fund, for the basis period for a year of assessment of an operator not resident for the basis year for that year of assessment shall, where that business is wholly or partly carried on in Malaysia be ascertained by—

(a) taking the aggregate of—

- (i) the amount of gross income for that period from the investments made by the operator out of any of the shareholders' funds;
- (ii) the amount of any gross proceeds (whether or not of an income nature) which are not gross income to which subparagraph (i) applies and which are first receivable in that period in connection with the realization of the investments or any right arising from them;

- (iii) the amount of gross income for that period in respect of *wakalah* fee or any other fee receivable in connection with the family fund, general fund, inward re-takaful fund, offshore fund or family re-takaful fund;
- (iv) any amount of *qard* recovered by him in that period in connection with the family fund; and
- (v) the amount of gross income for that period in respect of profits from investments distributed or credited from family fund, or in respect of profits distributed or credited from general fund or family re-takaful fund; and

(b) deducting from that aggregate—

- (i) where subparagraph (a)(ii) is applicable for that period to gross proceeds receivable in connection with any investment or right, the cost of acquiring and realizing the investments or rights;
- (ii) so much of the amount of *qard* incurred in that period in connection with the family fund; and
- (iii) the amount of management expenses incurred by him in that period in connection with his family and general businesses.

(11) The adjusted income as ascertained under subsections (9) and (10) shall be deemed to be the statutory income from that source.

(12) Where an operator carrying on general business has re-takaful the risks or part of the risks with a re-takaful operator who either does not carry on the business of takaful of that kind in Malaysia or does not re-takaful the risks

through a branch in Malaysia, there may be deducted under subparagraph (5)(b)(ii) or (7)(b)(ii) in respect of such risks which are re-takaful only ninety-five per cent of the amount which would otherwise be deductible:

Provided that in the case where subsection (7) or (8) apply (other than in the case of family solidarity re-takaful business), the operator may elect that no deductions shall be made under subparagraph (7)(b)(ii) and if he does so—

- (a) the election shall be irrevocable and shall apply in relation to the basis period for the year of assessment for which it is made and for the basis periods for all subsequent years of assessment; and
- (b) amounts recoverable under re-takaful contracts shall be disregarded for the purposes of subparagraph (7)(a)(iv).

(13) Where an operator in connection with his family business or his general business receives any incidental gross income (not being a contribution on a certificate issued in the course of carrying on that family or general business) for which subsections (3) to (10) and subsection (12) do not provide, that income shall be treated as income of the operator falling under paragraph 4(f) and he shall be deemed to have a separate source in respect of it.

(14) Where under this section all such deductions as would be made in computing what would have been the adjusted income for the basis period for a year of assessment from takaful business of an operator if any such adjustment income had been ascertainable exceed the aggregate of the amounts from which those deductions would otherwise have been made, the amount of the excess shall be taken to be the amount of his adjusted loss from that business for that period.

(15) Notwithstanding subsection (14) and subsection 43(2), any unabsorbed losses of the family fund shall only be available for deduction against the statutory income for

the basis period for a year of assessment and subsequent years of assessment in respect of the family fund of the operator.

(16) Notwithstanding paragraph 75 of Schedule 3, any unabsorbed allowances of the family fund shall only be available for deduction against the adjusted income for the basis period for a year of assessment and subsequent years of assessment in respect of the family fund of the operator.

(17) Allowances under Schedule 3 shall only be available for deduction against the adjusted income of the family fund and the balance of such allowances shall not be available as a deduction against the adjusted income of the shareholders' fund.

(18) Any income which is distributed or credited to a participant under this section shall be deemed to be derived from Malaysia.

(19) The chargeable income in respect of the family fund as determined under subsections (3) and (4) is subject to tax as specified under Part XII of Schedule 1.

(20) Where an operator carries on inward re-takaful business or offshore takaful business in conjunction with other takaful businesses, the part of the chargeable income for a year of assessment which is attributable to that inward re-takaful business or offshore takaful business shall consist of an amount which bears the same proportion to the chargeable income for that year of assessment of the operator as the part of the aggregate income which relates to the inward re-takaful business or offshore takaful business bears to the whole of the aggregate income for that year of assessment from all sources of the operator.

(21) The amount arrived at under subsection (20) shall be treated as his chargeable income for a year of assessment of an operator from inward re-takaful business or offshore takaful business for the purposes of paragraph 4 of Part I of Schedule 1.

(22) As soon as any amount of chargeable income from the inward re-takaful business or offshore takaful business of an operator, being a company resident for the basis year for a year of assessment, has been subject to income tax at the rate of five per cent—

- (a) the net amount of that income (after deduction of such tax) shall be credited to an account (that account and company being referred to as the exempt account and the relevant company respectively); and
- (b) paragraph 5 (except subparagraph (1) thereof) and paragraph 6 of Schedule 7A shall apply as if any reference in those paragraphs to any income exempted or which has become exempt under paragraph 3 were a reference to income credited to the exempt account.

(23) In this section—

“contribution” means takaful instalment payable by participants;

“family solidarity” means takaful business for the benefit of the individual and his family;

“general business” means any takaful business which is not family business;

“general certificate” means a certificate other than a family solidarity certificate;

“investment” includes any accretions thereto;

“inward re-takaful” means any re-takaful of a risk under a certificate where the risk is outside Malaysia and the original takaful certificate—

- (a) is issued by an operator not resident in Malaysia and not by a branch in Malaysia of such operator; or

(b) is issued by a branch outside Malaysia of an operator resident in Malaysia,

and where any risk is in transit in Malaysia it shall be deemed to be outside Malaysia;

“inward re-takaful contract” means a Malaysian certificate in respect of inward re-takaful;

“Malaysian certificate” means any Malaysian certificate entered in the Register established by the operator pursuant to section 15 of the Takaful Act 1984;

“Malaysian family solidarity fund” means the fund in respect of Malaysian family certificate;

“offshore takaful” means takaful of a risk under a certificate where the risk is outside Malaysia and the takaful certificate is issued by a takaful operator resident in Malaysia or by a branch in Malaysia of a takaful operator not resident in Malaysia, and where any risk is in transit in Malaysia it shall be deemed to be outside Malaysia;

“operator” means a company which carries on takaful business, including a company that solely carries on re-takaful business;

“participant” includes, where a certificate has been assigned, the assignee for the time being and, where he is entitled as against the operator to the benefit of the certificate, the personal representative of a deceased participant;

“*qard*” means a benevolent loan made from the shareholders’ fund to the family fund to fulfill a short term financial need of the family fund which shall be repaid by the family fund;

“re-takaful” has the same meaning assigned to it under section 2 of the Takaful Act 1984;

“takaful” has the same meaning assigned to it under section 2 of the Takaful Act 1984;

“takaful business” has the same meaning assigned to it under section 2 of the Takaful Act 1984;

“takaful certificate” includes any contract of takaful for family solidarity business or general business whether or not embodied in or evidenced by an instrument in the form of a certificate, and references to issuing a certificate shall be construed accordingly;

“*wakalah* fee” means a fee in respect of a contract which gives the power to a person to nominate another person to act on his behalf based on agreed terms and conditions.

(24) For the purpose of this section, an operator’s reserve fund for unexpired risks at the end of a basis period shall consist of—

- (a) twenty-five per cent of the difference between the gross contributions first receivable by him in that period in respect of marine, aviation or transit certificates issued by him and the amount deducted under subparagraph (5)(b)(ii) or (7)(b)(ii); and
- (b) an amount calculated based on the method of computation as determined by the relevant authority regulating the takaful industry and which is consistently applied to contributions first receivable by him in that period in respect of other general certificates issued by him less the amount deducted under subparagraph (5)(b)(ii) or (7)(b)(ii).”.

Seksyen baharu 60i

16. Akta ibu dipinda dengan memasukkan selepas seksyen 60H seksyen yang berikut:

“Company that establishes special purpose vehicle

60i. (1) For the purpose of this Act, where a company establishes a special purpose vehicle solely for the issuance of Islamic securities, any source of the special purpose vehicle and any income from that source shall be treated as a source

and income of that company and such company shall have the right to receive and utilize any proceeds derived from the issuance of such Islamic securities.

(2) The special purpose vehicle is exempt from the responsibility of doing all acts and things required to be done under this Act.

(3) The company that establishes the special purpose vehicle shall keep and retain in safe custody records and documents in accordance with sections 82 and 82A for the purpose of ascertaining the chargeable income of the company from the source referred to in subsection (1).

(4) In this section—

“Islamic securities” means Islamic securities which adopt the principles of *mudharabah*, *musyarakah*, *ijarah* or *istisna*’ approved by the Securities Commission;

“special purpose vehicle” means a company incorporated under the Companies Act 1965 and established solely for the purpose of complying with the principles of *syariah* in the issuance of Islamic securities but excludes a company which issues asset-backed securities in a securitization transaction approved by the Securities Commission.”.

Pindaan seksyen 67

17. Subseksyen 67(4) Akta ibu dipinda dengan memotong perkataan “108,”.

Pindaan seksyen 80

18. Seksyen 80 Akta ibu dipinda—

(a) dalam subseksyen (1)—

(i) dengan menggantikan perkataan “books and other documents” dengan perkataan “books, documents, objects, articles, materials and things”; dan

- (ii) dengan menggantikan perkataan “books or documents” dengan perkataan “books, documents, objects, articles, materials and things”; dan
- (b) dalam subseksyen (2), dengan menggantikan perkataan “books or documents” dengan perkataan “books, documents, objects, articles, materials and things”.

Pindaan seksyen 107c

19. Seksyen 107c Akta ibu dipinda—

- (a) dalam subseksyen (2), dengan memasukkan selepas perkataan “paragraph (4)(a)” perkataan “and subsection (4A)”;
- (b) dalam subseksyen (4), dengan memasukkan selepas perkataan “company” di mana-mana jua terdapat perkataan “, other than a company to which subsection (4A) applies”; dan
- (c) dengan memasukkan selepas subseksyen (4) subseksyen yang berikut:

“(4A) Where a company first commences operation in a year of assessment, subsections (1), (2) and (3) shall not apply to the company—

- (a) for that year of assessment and the immediate following year of assessment; or
- (b) where the company has no basis period for that year of assessment, for the immediate two following years of assessment:

Provided that at the beginning of the basis period for the years of assessment referred to in paragraph (a) or for the two following years of assessment referred to in paragraph (b), the paid-up capital of that company in respect of ordinary shares is two million five hundred thousand ringgit and less.”.

Pindaan seksyen 108

20. Akta ibu dipinda dengan menggantikan seksyen 108 dengan seksyen yang berikut:

“Non-deduction of tax from dividend

108. Where a dividend is paid or credited by a company to any of its shareholders in the basis period for a year of assessment, the company shall not be entitled to deduct tax from such dividend paid or credited.”.

Pindaan seksyen 109

21. Subseksyen 109(1) Akta ibu dipinda dengan menggantikan perkataan “33 or 35” dengan perkataan “33, 33A, 33B, 35 or 35A”.

Seksyen baharu 109E

22. Akta ibu dipinda dengan memasukkan selepas seksyen 109D seksyen yang berikut:

“Deduction of tax on the distribution of income of a family fund, etc.

109E. (1) This section shall only apply to profits distributed or credited out of family fund, family re-takaful fund or general fund under section 60AA.

(2) Where a takaful operator (in this section referred to as “the payer”) distributes or credits any amount of income to a participant other than participant which is a resident company which is deemed to be derived from Malaysia, the payer shall upon distributing or crediting the amount—

- (a) deduct from the proportion of that amount, tax at the rate applicable to that proportion; and
- (b) whether or not that tax is so deducted, within one month after distributing or crediting such amount, render an account and pay the amount of tax to the Director General.

(3) The Director General may in relation to subsection (2)—

- (a) give notice in writing to the payer requiring him to deduct and pay tax at any other rates or to distribute or credit the income without deduction of tax; or
- (b) under special circumstances, allow extension of time for the amount of tax deducted to be paid over.

(4) Where the payer fails to pay any amount due from him under subsection (2), that amount which he fails to pay shall be increased by an amount equal to ten per cent of the income liable to deduction of tax under that subsection and the total sum shall be a debt due from him to the Government and shall be payable forthwith to the Director General.

(5) Where in pursuance of this section any amount is paid to the Director General by the payer or recovered by the Director General from the payer and if the payer has not deducted that amount in distributing the income under subsection (2) with respect to which that amount relates, the payer may recover that amount from that participant as a debt due to the payer.

(6) The proportion of amount referred to in subsection (2) shall be ascertained in accordance with the formula prescribed by the Minister.”.

Pindaan seksyen 110

23. Seksyen 110 Akta ibu dipinda—

- (a) dengan menggantikan subseksyen (1) dengan subseksyen yang berikut:

“(1) Any tax which is deducted from any interest or royalty under section 109 or from any payment for services, technical advice, assistance, or rental or other income under section 109B (including any amount recovered by the Director General pursuant to subsection 109(2) or 109B(2) but excluding any increase thereof) shall, when the interest, royalty, or payment for services, technical advice, assistance, or

rental or other income is gross income of a person from a source of his for the basis period for a year of assessment, be set off against the tax charged on his chargeable income, if any, for that year.”;

(b) dengan memotong subseksyen (1A);

(c) dalam subseksyen (2)—

(i) melainkan dalam subperenggan (b)(ii), dengan memotong perkataan “dividend,”; dan

(ii) dalam subperenggan (b)(ii), dengan memotong perkataan “a dividend,”;

(d) dalam subseksyen (4), (5) dan (7), dengan memotong perkataan “dividend,” di mana-mana jua terdapat; dan

(e) dengan memotong subseksyen (13).

Pemotongan seksyen 110A

24. Akta ibu dipinda dengan memotong seksyen 110A.

Seksyen baharu 110B

25. Akta ibu dipinda dengan memasukkan selepas seksyen 110A seksyen yang berikut:

“Set-off for tax charged on actuarial surplus

110B. (1) Notwithstanding section 110, where for a basis period for a year of assessment an amount of actuarial surplus from the life fund of an insurer is transferred to the shareholders’ fund pursuant to subsection 60(3A) or (4A), any amount of tax charged on the portion of that surplus shall be set off against the tax charged on the chargeable income from the shareholders’ fund of that insurer in respect of the life business.

(2) Where —

- (a) tax is set off under this section against the tax charged on the chargeable income of an insurer from its shareholders' fund in respect of life business for a year of assessment and the amount of the tax set-off exceeds the tax charged for that year, the excess shall be disregarded; or
- (b) there is no tax charged for that year, so much of the amount of tax that would otherwise be set off but for the absence of such tax charged shall be disregarded.

(3) For the purposes of this section, tax charged on the chargeable income of an insurer from its shareholders' fund in respect of life business shall consist of an amount of tax before taking into account the tax set-off under section 110.

(4) The portion of the surplus referred to in subsection (1) shall be ascertained in accordance with the formula prescribed by the Minister.”.

Pindaan seksyen 111

26. Seksyen 111 Akta ibu dipinda—

- (a) dalam subseksyen (1A)—
 - (i) dengan menggantikan perkataan “company” dengan perkataan “person”; dan
 - (ii) dengan memasukkan selepas perkataan “with” perkataan “subsection 77(1)”; dan
- (b) dengan memotong subseksyen (5).

Pemotongan seksyen 111A

27. Akta ibu dipinda dengan memotong seksyen 111A.

Pindaan seksyen 120**28.** Subseksyen 120(1) Akta ibu dipinda—

- (a) dengan memasukkan selepas koma bernoktah di hujung perenggan (e) perkataan “or”;
- (b) dengan menggantikan perkataan “; or” di hujung perenggan (f) dengan koma; dan
- (c) dengan memotong perenggan (g).

Pindaan seksyen 127**29.** Subseksyen 127(5) Akta ibu dipinda dengan memotong perkataan “108,” di mana-mana jua terdapat.**Seksyen baharu 142A****30.** Akta ibu dipinda dengan memasukkan selepas seksyen 142 seksyen yang berikut:**“Admissibility of electronic record**

142A. (1) Notwithstanding any other written law, where in any proceedings under this Act an electronic record of—

- (a) any prescribed form is furnished by way of electronic transmission under section 152A; or
- (b) any other document is stored or received by or communicated to the Director General on an electronic medium or by way of electronic transmission,

the electronic record or the copy or print-out of that electronic record shall be admissible as evidence of the facts stated or contained therein:

Provided that the record or the copy or print-out is—

- (i) certified by the Director General to contain all or any information furnished, stored, communicated or received on an electronic medium or by way of electronic transmission under this section; or

- (ii) otherwise authenticated in the manner provided in the Evidence Act 1950 for authentication of documents produced by computer.

(2) Where the electronic record of any form prescribed under this Act or any other document, or a copy or print-out of that record is admissible under subsection (1), it shall be presumed, until the contrary is proved, that the record or the copy or print-out accurately reproduces the content of that form or document.

(3) For the purposes of this Act, “electronic medium” includes a data, text, image or any other information stored, received or communicated by means of electronic, magnetic, optical, imaging or any other data processing device.”.

Pindaan seksyen 152A

31. Seksyen 152A Akta ibu dipinda dengan memasukkan selepas subseksyen (2) subseksyen yang berikut:

“(3) For the purposes of subsection (1), a person may authorize in writing a tax agent to furnish on his behalf any return in the prescribed form in the manner provided for in subsection (1).

(4) A return furnished in accordance with subsection (3) on behalf of any person shall be presumed to have been furnished on that person’s authority, until the contrary is proved, and the person shall be deemed to be cognizant of its contents.

(5) Where subsection (3) applies—

(a) the person who authorizes the tax agent shall make a declaration in the form prescribed under this Act stating that—

- (i) the tax agent is authorized to furnish a return to the Director General on his behalf; and
- (ii) the information provided by him to the tax agent for the preparation of the return is true and correct;

- (b) the tax agent shall make a declaration in the return furnished in accordance with subsection (1) stating that—
 - (i) the return is prepared in accordance with the information given by the person; and
 - (ii) he has received a declaration made by the person under paragraph (a);
- (c) the person shall keep and retain in safe custody such return being the hard copy of the form so furnished and that copy shall be made under processes and procedures which are designed to ensure that the information contained in the return shall be the only information furnished in accordance with this section;
- (d) the hard copy shall be signed by the person; and
- (e) the hard copy in paragraph (c) and the declaration made under paragraph (a) shall be kept and retained for a period of seven years from the end of the year of assessment in which the return is furnished.

(6) Any form referred to in subsection (1) is deemed to have been furnished by a person to the Director General on the date on which acknowledgement of receipt of the form is transmitted electronically by the Director General to the person.”.

Pindaan seksyen 153

32. Seksyen 153 Akta ibu dipinda dengan menggantikan subseksyen (6) dengan subseksyen yang berikut:

- “(6) An approval or renewal of an approval under this section shall be valid for—
- (a) a minimum period of twenty-four months beginning from the date of such approval or renewal; or
 - (b) any other period as approved by the Minister which shall not be less than twenty-four months beginning from the date of such approval or renewal.”.

Pindaan Jadual 1**33. Jadual 1 kepada Akta ibu dipinda—****(a) dalam Bahagian I—**

- (i) dalam perenggan 2 dan 2A, dengan menggantikan perkataan “27 per cent” di mana-mana jua terdapat dengan perkataan “26 per cent for the year of assessment 2008 and 25 per cent for the subsequent years of assessment”; dan
- (ii) dengan memasukkan selepas perenggan 3 perenggan yang berikut:

“4. Income tax shall be charged for a year of assessment on the chargeable income of an operator from inward re-takaful business or offshore takaful business at the rate of 5 per cent on every ringgit of the chargeable income.”;

- (b) dalam Bahagian X dalam subperenggan 1(b), dengan menggantikan perkataan “27% of gross” dengan perkataan “26% of gross for the year of assessment 2008 and 25% of gross for the subsequent years of assessment”; dan
- (c) dengan memasukkan selepas Bahagian X Bahagian yang berikut:

“Part XI

Notwithstanding Part I, income tax shall be charged on the income of—

- (a) a participant other than a participant which is a resident company consisting of income distributed to that participant referred to in section 109E which is derived from Malaysia at the rate of8% of gross; and
- (b) a participant which is a non-resident company consisting of income distributed to that participant referred to in section 109E which is derived from Malaysia at the rate of26% of gross for the year of assessment 2008 and 25% of gross for the subsequent years of assessment.

Part XII

Notwithstanding Part I and Part II, income tax shall be charged on the chargeable income of a family fund referred to in section 60AA, other than income arising from family solidarity re-takaful business and inward family solidarity re-takaful business, of a resident or non-resident operator at the rate of8 per cent.”.

Pindaan Jadual 3**34. Jadual 3 kepada Akta ibu dipinda—**

- (a) dengan memasukkan selepas perenggan 38 perenggan yang berikut:

“**38A.** (1) Paragraphs 39 and 40 shall apply where a company disposes of an asset in respect of industrial building to a unit trust in relation to which an initial or annual allowance has been made or would have been made, if claimed, to the company.

(2) For the purpose of this paragraph, “unit trust” has the same meaning assigned to it under section 61A.”; dan

- (b) dalam perenggan 40 dengan memasukkan selepas perkataan “38,” perkataan “38A,”.

Pindaan Jadual 5**35. Jadual 5 kepada Akta ibu dipinda—**

- (a) dengan menggantikan subperenggan 1(3) dengan subperenggan yang berikut:

“(3) Two or more hearing of appeals may be heard concurrently at any one time, and if the Chairman of the Special Commissioners—

- (a) is presiding at the hearing of one of the appeals, the Special Commissioners present at the hearing of the other appeals; or

- (b) has not been appointed or is not present at the hearing of any of the appeals, the Special Commissioners present at the hearing of the appeals,

shall choose one of their number (who shall be a person with experience of the kind mentioned in subparagraph (1)) to preside at the hearing of the other appeal or appeals, as the case may be.”;

- (b) dengan memasukkan selepas perenggan 1 perenggan yang berikut:

“1A. If any one of the Special Commissioners who has commenced hearing any of the appeals is unable to complete the hearing due to expiration of the term of his appointment or other reason, the hearing may, with the consent of both parties, be heard afresh or continued by the remaining Special Commissioners with another Special Commissioner.”;

- (c) dalam subsubperenggan 17(1)(b), dengan memasukkan selepas perkataan “party,” perkataan “or may dismiss the appeal if the defaulting party is the appellant,”;

- (d) dalam subsubperenggan 17(2)(a), dengan memasukkan selepas perkataan “decide” perkataan “or dismiss”; dan

- (e) dengan memasukkan selepas perenggan 23 perenggan yang berikut:

“23A. For the purpose of paragraph 23, “deciding order” includes an order where the Special Commissioners dismiss an appeal under paragraph 17.”.

Pindaan Jadual 6

36. Jadual 6 kepada Akta ibu dipinda—

- (a) dengan memasukkan selepas perenggan 12A perenggan yang berikut:

“12B. Any dividend paid, credited or distributed to any person where the company paying such dividend is not entitled to deduct tax under this Act and any expenses incurred in relation to such dividend shall be disregarded for the purpose of this Act.”;

- (b) dalam subperenggan 13(1), dengan memotong perkataan “, other than dividend income,”;

- (c) dalam perenggan 17—

(i) dengan menggantikan noktah bertindih dengan noktah; dan

(ii) dengan memotong proviso;

(d) dalam subsubperenggan 25(1)(c)—

- (i) dengan menggantikan noktah bertindih dengan noktah; dan
- (ii) dengan memotong proviso;

(e) dalam perenggan 26—

- (i) dengan menggantikan noktah bertindih dengan noktah; dan
- (ii) dengan memotong proviso; dan

(f) dengan memasukkan selepas perenggan 33A perenggan yang berikut:

“**33B.** Interest paid or credited to any person in respect of Islamic securities originating from Malaysia, other than convertible loan stock—

- (a) issued in any currency other than Ringgit; and
- (b) approved by the Securities Commission.”.

Pindaan Jadual 7A

37. Jadual 7A kepada Akta ibu dipinda—

(a) dengan memotong subperenggan 5(7);

(b) dalam perenggan 7—

- (i) dengan memasukkan selepas koma bernoktah di hujung subperenggan (d) perkataan “or”;
- (ii) dengan menggantikan perkataan “; or” di hujung subperenggan (e) dengan noktah; dan
- (iii) dengan memotong subperenggan (f); dan

(c) dalam subperenggan 8(d)—

- (i) dengan menggantikan noktah dengan noktah bertindih; dan
- (ii) dengan memasukkan selepas subperenggan (d) proviso yang berikut:

“Provided that this subparagraph shall not apply from the year of assessment 2011 and subsequent years of assessment.”.

BAHAGIAN II

PERUNTUKAN KECUALIAN DAN PERALIHAN

Peruntukan am

38. (1) Akta ibu hendaklah terpakai bagi maksud Bahagian ini melainkan jika diperuntukkan selainnya.

(2) Jika terdapat apa-apa ketidakselarasan antara mana-mana peruntukan Bahagian ini dengan mana-mana peruntukan Akta ibu, peruntukan Akta ibu itu adalah terbatal setakat ketidakselarasan itu.

Baki kredit

39. (1) Bagi maksud Bahagian ini, baki kredit bagi sesuatu syarikat setakat 31 Disember 2007 (kemudian daripada ini disebut dalam Bahagian ini sebagai “baki 108”) hendaklah terdiri daripada—

- (a) amaun baki kredit bagi syarikat itu pada akhir tempoh asas bagi tahun taksiran 2007 yang ditentukan di bawah subseksyen 108(8) Akta ibu sebelum permulaan kuat kuasa Akta ini;
- (b) amaun baki kredit bagi syarikat itu yang ditentukan di bawah seksyen 23 Akta Cukai Pendapatan (Pindaan) 2000 [*Akta A1093*] setakat 31 Disember 2007; dan

(c) jika tempoh asas syarikat itu bagi tahun taksiran 2007 berakhir—

- (i) pada hari selain 31 Disember 2007, mana-mana cukai yang dibayar dalam tempoh bermula dari hari pertama tempoh asas syarikat itu bagi tahun taksiran 2008 hingga 31 Disember 2007; atau
- (ii) pada 31 Disember 2007, ansuran terakhir yang dibayar di bawah seksyen 107c Akta ibu berkenaan dengan tempoh asas itu.

(2) Kecuali sebagaimana yang diperuntukkan dalam subperenggan (c)(ii), mana-mana cukai yang dibayar atau cukai yang dikenakan atas mana-mana taksiran atau taksiran komposit yang dibuat selepas 31 Disember 2007 tidak boleh ditambah kepada baki 108 atau baki 108 tersemak.

(3) Dalam seksyen ini, “cukai yang dibayar” mempunyai erti yang sama sebagaimana yang diberikan kepadanya dalam subseksyen 108(14) Akta ibu sebelum permulaan kuat kuasa Akta ini.

Dividen yang dibayar oleh syarikat

40. (1) Jika—

- (a) suatu dividen dibayar oleh sesuatu syarikat kepada mana-mana pemegang syer pada bila-bila masa dalam tempoh mulai 1 Januari 2008 hingga 31 Disember 2013; dan
- (b) syarikat itu mempunyai baki 108 atau baki 108 tersemak pada hari sebelum dividen itu dibayar,

dan, jika dividen itu disifatkan sebagai terbit dari Malaysia menurut kuasa seksyen 14 Akta ibu syarikat itu layak untuk memotong cukai pada kadar yang terpakai bagi syarikat itu pada tarikh dividen itu dibayar.

(2) Dividen yang dibayar di bawah subseksyen (1) hendaklah terdiri daripada dividen yang dibayar secara tunai berkenaan dengan pemegangan syer biasa.

(3) Dalam Bahagian ini, “pemegangan syer biasa” ertinya mana-mana pemegangan syer selain syer yang hanya memberi hak kepada mana-mana dividen pada amaun tetap atau peratus kadar tetap nilai nominal syer, atau peratus kadar tetap keuntungan syarikat itu.

Dividen yang dibayar pada atau sebelum 31 Disember 2007

41. Jika tempoh asas sesuatu syarikat bagi tahun taksiran 2007 berakhir pada suatu hari selain 31 Disember 2007 dan syarikat itu membayar dividen kepada pemegang syernya dalam tempoh dari hari pertama tempoh asas yang berikutnya hingga 31 Disember 2007, maka, jika dividen itu disifatkan sebagai terbit dari Malaysia menurut kuasa seksyen 14 Akta ibu, syarikat itu layak untuk memotong cukai pada kadar yang terpakai bagi syarikat itu pada tarikh dividen itu dibayar.

Cukai disifatkan dipotong

42. Jika sesuatu syarikat membayar, atau mengagihkan tanpa potongan cukai sesuatu dividen yang daripadanya syarikat itu layak membuat potongan cukai di bawah Bahagian ini, dividen itu hendaklah disifatkan sebagai dividen bagi suatu amaun kasar sebagaimana yang ditentukan mengikut formula—

$$\frac{1}{(1-A)} \quad \times \quad B$$

apabila A ialah kadar yang terpakai bagi syarikat itu pada masa pembayaran atau pengagihan dividen;

 B ialah amaun yang sebenarnya dibayar atau jika seksyen 41 terpakai dan dividen itu terdiri daripada harta selain wang, amaun nilai pasaran harta itu pada masa pengagihan dividen itu,

dan suatu jumlah yang bersamaan dengan perbezaan antara amaun kasar itu dengan amaun dalam B menurut formula di atas hendaklah disifatkan telah dipotong daripada dividen itu sebagai cukai.

Semakan kadar cukai

43. Walau apa pun mana-mana peruntukan lain Bahagian ini, jika suatu dividen dibayar atau diagihkan dengan atau tanpa potongan cukai di bawah Bahagian ini, dan terdapat semakan pada kadar cukai syarikat bagi mana-mana tahun taksiran (dalam seksyen ini disebut “kadar tersemak”), amaun dividen yang diterima oleh pemegang syer hendaklah disifatkan sebagai dividen bagi suatu amaun kasar yang ditentukan mengikut formula—

$$\frac{1}{(1-A)} \times B$$

apabila A ialah kadar yang disemak yang terpakai bagi syarikat itu pada masa pembayaran atau pengagihan dividen;

B ialah amaun yang sebenarnya dibayar atau jika seksyen 41 terpakai dan dividen itu terdiri daripada harta selain wang, amaun nilai pasaran harta itu pada masa pengagihan dividen itu,

dan suatu jumlah yang bersamaan dengan perbezaan antara amaun kasar itu dengan amaun dalam B menurut formula di atas hendaklah disifatkan telah dipotong daripada dividen itu sebagai cukai.

Sijil kepada pemegang syer

44. Tiap-tiap syarikat hendaklah setelah membayar atau mengagihkan kepada pemegang syer suatu dividen yang baginya seksyen 40 atau 41 terpakai (sama ada cukai dipotong daripadanya atau tidak) mengemukakan kepada pemegang syer suatu sijil berkenaan dengan dividen itu yang menyatakan—

(a) dividen kasar yang dibayar kepada pemegang syer;

(b) amaun cukai—

(i) yang syarikat itu layak untuk memotong di bawah seksyen 40 atau 41; atau

(ii) yang disifatkan telah dipotong oleh syarikat itu di bawah seksyen 42; dan

- (c) amaun yang sebenarnya dibayar atau jika seksyen 41 terpakai dan dividen itu terdiri daripada harta selain wang, amaun nilai pasaran harta itu pada masa pengagihan dividen itu.

Penyata kepada Ketua Pengarah

45. (1) Jika—

- (a) seksyen 40 terpakai, syarikat itu hendaklah—
 - (i) dalam masa 30 hari dari tarikh dividen dibayar kepada pemegang syernya, mengemukakan kepada Ketua Pengarah suatu penyata dalam borang yang ditetapkan yang mengandungi apa-apa butir sebagaimana yang dikehendaki bagi maksud menentukan baki 108 atau baki 108 tersemak; dan
 - (ii) walau apa pun subperenggan (i), dalam masa 7 bulan berikutan dengan penutupan tempoh perakaunan yang merupakan tempoh asas syarikat itu bagi tahun taksiran 2008, 2009, 2010, 2011, 2012, 2013, atau 2014 (jika terpakai) mengemukakan kepada Ketua Pengarah suatu penyata dalam borang yang ditetapkan yang mengandungi butir-butir sebagaimana yang dikehendaki bagi maksud menentukan baki 108 atau baki 108 tersemak atau mana-mana lebihan di bawah seksyen 48 pada akhir tempoh asas itu;
- (b) seksyen 41 terpakai, syarikat itu hendaklah dalam masa 30 hari dari 31 Disember 2007 mengemukakan kepada Ketua Pengarah suatu penyata dalam borang yang ditetapkan yang mengandungi apa-apa butir sebagaimana yang dikehendaki bagi maksud menentukan baki 108 atau mana-mana lebihan di bawah seksyen 48; atau
- (c) syarikat itu tidak layak untuk memotong cukai atas dividen yang dibayar dalam tempoh dari 1 Januari 2008 hingga 31 Disember 2013, syarikat itu hendaklah dalam masa tujuh bulan berikutan dengan penutupan tempoh perakaunan yang merupakan tempoh asas syarikat itu

bagi tahun taksiran 2008, 2009, 2010, 2011, 2012, 2013, atau 2014 (jika terpakai) mengemukakan kepada Ketua Pengarah suatu penyata dalam borang yang ditetapkan yang mengandungi butir-butir dividen yang dibayar itu.

(2) Kegagalan syarikat itu untuk mematuhi subseksyen (1) merupakan suatu kesalahan di bawah subseksyen 120(1) Akta ibu.

(3) Suatu penyata di bawah seksyen ini boleh dikemukakan kepada Ketua Pengarah mengikut seksyen 152A Akta ibu.

Baki 108 tersemak

46. Jika dalam tempoh dari hari pertama tempoh asas bagi tahun taksiran 2008 hingga 31 Disember 2013—

- (a) cukai yang dikenakan ke atas pendapatan kena cukai sesuatu syarikat bagi tahun taksiran 2000 berasaskan tahun semasa dan tahun taksiran sebelumnya telah dilepaskan atau diremitkan; atau
- (b) apa-apa amaun cukai yang dibayar oleh syarikat itu yang telah diambil kira bagi maksud pengiraan baki 108 dibayar balik,

baki 108 syarikat itu, hendaklah pada hari cukai itu dilepaskan, diremitkan atau dibayar balik, dikurangkan mengikut apa-apa amaun cukai yang dilepaskan, diremitkan atau dibayar balik (dalam Bahagian ini disebut sebagai “baki 108 tersemak”).

Pengurangan baki 108

47. Jika sesuatu syarikat telah membayar dividen kepada mana-mana pemegang syernya—

- (a) pada mana-mana tarikh dalam tempoh dari hari pertama tempoh asas bagi tahun taksiran 2008 hingga 31 Disember 2007, dalam hal jika tempoh asas sesuatu syarikat bagi tahun taksiran 2007 berakhir pada suatu hari selain 31 Disember 2007; atau

(b) pada mana-mana tarikh dalam tempoh dari 1 Januari 2008 hingga 31 Disember 2013,

yang daripada dividen itu cukai telah dipotong atau disifatkan telah dipotong mengikut Bahagian ini, baki 108 atau baki 108 tersemak hendaklah dikurangkan mula-mulanya mengikut amaun cukai dipotong sedemikian atau yang disifatkan telah dipotong sedemikian berkenaan dengan perenggan (a) sehingga baki 108 atau baki 108 tersemak itu dikurangkan sehingga menjadi sifar.

Dividen yang dibayar melebihi baki 108 tersemak

48. (1) Jika seksyen 41 atau 46 terpakai dan sesuatu syarikat telah memotong cukai atas mana-mana dividen yang dibayar kepada pemegang syernya mengikut Bahagian ini, dan amaun yang dipotong itu melebihi baki 108 tersemak, lebihan itu hendaklah menjadi hutang yang kena dibayar oleh syarikat itu kepada Kerajaan dan hutang itu menjadi terhutang dan kena dibayar pada tarikh kena dibayar.

(2) Jika mana-mana lebihan yang terhutang dan kena dibayar oleh sesuatu syarikat di bawah subseksyen (1) tidak dibayar pada tarikh kena dibayar, lebihan itu yang tidak dibayar pada habis tempoh tarikh itu hendaklah, tanpa apa-apa notis selanjutnya disampaikan, dinaikkan dengan suatu amaun yang bersamaan dengan sepuluh peratus lebihan yang tidak dibayar sedemikian, dan amaun yang tidak dibayar itu dan kenaikan atas amaun yang tidak dibayar itu hendaklah menjadi hutang yang kena dibayar oleh syarikat itu kepada Kerajaan dan hutang itu kena dibayar dengan serta-merta kepada Ketua Pengarah.

(3) Dalam seksyen ini, “tarikh kena dibayar” ertinya hari terakhir pada bulan ketujuh dari tarikh yang berikutan dengan tarikh penutupan tempoh perakaunan syarikat itu yang baginya seksyen 41 atau 46 terpakai.

(4) Apa-apa hutang yang genap masa di bawah seksyen ini hendaklah boleh dituntut seolah-olah ia adalah cukai yang genap masa dan kena dibayar di bawah Akta ibu.

Cukai tidak dipotong

49. (1) Sesuatu syarikat tidak layak untuk memotong cukai daripada mana-mana dividen yang telah dibayar kepada pemegang syernya jika—

- (a) setakat 31 Disember 2007 baki 108 syarikat itu ialah sifar;
- (b) setakat mana-mana tarikh dari 1 Januari 2008 hingga 31 Disember 2013 baki 108 atau baki 108 tersemak dikurangkan sehingga menjadi sifar menurut seksyen 47; atau
- (c) syarikat itu telah menggunakan opsiyen yang tidak boleh dibatalkan di bawah seksyen 50.

(2) Jika sesuatu syarikat—

- (a) tidak layak untuk memotong cukai di bawah seksyen ini daripada dividen yang telah dibayar kepada mana-mana pemegang syernya; dan
- (b) mengeluarkan kepada mana-mana pemegang syernya suatu sijil yang berupa sebagai menunjukkan bahawa suatu amaun cukai telah dipotong di bawah Bahagian ini daripada dividen yang dibayar kepada pemegang syer itu,

suatu amaun yang bersamaan dengan amaun yang akan menjadi jumlah amaun cukai yang dipotong atau disifatkan telah dipotong, jika seksyen 40, 41 dan 42 terpakai, daripada amaun kasar dividen (yang ditentukan mengikut seksyen 42) yang dibayar kepada semua pemegang syernya pada masa dividen itu dibayar kepada pemegang syer itu hendaklah menjadi amaun yang kena dibayar oleh syarikat itu kepada Kerajaan dan amaun itu hendaklah dinaikkan dengan suatu amaun yang tidak melebihi amaun yang kena dibayar; dan Ketua Pengarah hendaklah menyampaikan suatu rekuisisi bertulis kepada syarikat itu dalam borang yang ditetapkan meminta syarikat itu membayar amaun yang kena dibayar dan kenaikan atas amaun yang kena dibayar itu, dan amaun itu hendaklah menjadi hutang yang kena dibayar oleh syarikat itu kepada Kerajaan dan hutang itu hendaklah dibayar dengan serta-merta kepada Ketua Pengarah apabila rekuisisi itu disampaikan:

Dengan syarat bahawa jika syarikat itu memuaskan hati Ketua Pengarah bahawa sijil itu telah dikeluarkan hanya kepada pemegang syer tertentu yang ditetapkan oleh syarikat itu, hutang itu hendaklah dikurangkan kepada suatu amaun yang ditentukan dengan merujuk kepada sijil yang telah dikeluarkan kepada pemegang syer tertentu itu.

(3) Jika sesuatu syarikat tidak layak untuk memotong cukai ke atas mana-mana dividen yang dibayar menurut subseksyen (1), peruntukan Akta ibu hendaklah terpakai bagi dividen itu.

(4) Apa-apa hutang yang genap masa di bawah seksyen ini hendaklah boleh dituntut seolah-olah ia adalah cukai yang genap masa dan kena dibayar di bawah Akta ibu.

Opsyen untuk tidak mengambil kira baki

50. Walaupun sesuatu syarikat mempunyai baki 108 atau baki 108 tersemak pada bila-bila masa dalam tempoh dari 1 Januari 2008 hingga 31 Disember 2013, syarikat itu boleh dalam tempoh itu menggunakan opsyen yang tidak boleh dibatalkan dalam borang yang ditetapkan untuk tidak memotong cukai di bawah seksyen 40 dan jika opsyen itu dibuat, syarikat itu tidak layak untuk memotong cukai di bawah seksyen itu apabila opsyen itu digunakan.

Tolakan di bawah seksyen 110

51. (1) Seksyen 110 Akta ibu, sebelum pindaan kepada seksyen itu di bawah Akta ini, hendaklah terpakai bagi seseorang selain syarikat luar pesisir (tidak termasuk syarikat luar pesisir yang boleh dikenakan cukai), berkenaan dengan mana-mana cukai yang dipotong di bawah Bahagian ini:

Dengan syarat bahawa orang itu tidak layak kepada mana-mana tolakan di bawah seksyen itu jika—

- (a) dalam hal jika seksyen 40 terpakai, dividen dibayar kepada orang itu dalam tempoh dari tarikh orang itu memperoleh syer yang daripadanya dividen dibayar kepada tarikh pelupusan syer itu dan tempoh itu adalah kurang daripada 90 hari; atau
- (b) dividen yang dibayar tidak berkenaan dengan dividen yang terbit daripada pemegangan syer biasa.

(2) Bagi maksud seksyen ini—

- (a) apa-apa sebutan dalam subseksyen 110(1) Akta ibu sebelum pindaan kepada seksyen itu di bawah Akta ini mengenai “tax which is deducted from any dividend under section 108” hendaklah ditafsirkan sebagai sebutan mengenai “tax which is deducted from any dividend under section 40 or 41 of this Part”;
- (b) apa-apa sebutan dalam subseksyen 110(13) Akta ibu sebelum pindaan kepada seksyen itu di bawah Akta ini mengenai “tax has been deducted under subsection 108(1) or deemed to have been deducted under subsection 108(2)” dan “excess referred in subsection 108(6) or (9)” hendaklah masing-masing ditafsirkan sebagai sebutan mengenai “tax which is deducted or would be deducted under section 40 or 41 of this Act” dan “excess in section 48 of this Act”; dan
- (c) pemerolehan syer yang disebut dalam perenggan (1)(a) tidak termasuk pemerolehan syer dalam syarikat yang disenaraikan di Bursa Malaysia.

Baki 108 atau baki 108 tersemak selepas 31 Disember 2013

52. Walau apa pun mana-mana peruntukan lain Bahagian ini, jika baki 108 atau baki 108 tersemak syarikat belum lagi digunakan sebahagian atau sepenuhnya setakat 31 Disember 2013, baki itu tidak boleh diambil kira.

Pendapatan berkanun disifatkan jumlah pendapatan

53. Jika bagi tempoh asas bagi suatu tahun taksiran, pendapatan kasar sesuatu syarikat adalah daripada sumber yang terdiri daripada dividen yang dibayar kepada syarikat itu di bawah Bahagian ini, pendapatan berkanun syarikat itu bagi tahun itu berkenaan dengan sumber itu disifatkan sebagai jumlah pendapatan atau sebahagian daripada jumlah pendapatan syarikat itu bagi tahun itu.

Hutang dilepaskan

54. Suatu bayaran yang dibuat dalam melepaskan atau melepaskan sebahagian daripada hutang daripada jenis yang disebut dalam seksyen 48 dan 49 hendaklah dianggap sebagai suatu bayaran cukai bagi maksud seksyen 111 Akta ibu.

Kuasa untuk meremit

55. Walau apa pun seksyen terdahulu Bahagian ini, jika—

- (a) lebih dinaikkan dengan suatu amaun di bawah seksyen 48; atau
- (b) amaun yang kena dibayar dinaikkan dengan suatu amaun di bawah seksyen 49,

Ketua Pengarah boleh mengikut budi bicaranya, atas apa-apa alasan baik yang ditunjukkan, meremitkan keseluruhan atau mana-mana bahagian daripada amaun itu dan, jika amaun yang diremitkan itu telah dibayar, Ketua Pengarah hendaklah membayar balik amaun yang sama.

Cukai hendaklah dipotong

56. Tiap-tiap syarikat yang mempunyai baki 108 atau baki 108 tersemak dan telah membayar dividen pada bila-bila masa dalam tempoh dari 1 Januari 2008 hingga 31 Disember 2013 hendaklah memotong cukai daripada dividen mengikut seksyen 40 melainkan jika syarikat itu telah menggunakan opsyen yang tidak boleh dibatalkan di bawah seksyen 50.

Ketidapkakaian

57. Bahagian ini tidak terpakai berkenaan dengan mana-mana dividen atau sebahagian daripadanya yang didebitkan kepada akaun yang dikecualikan atau berkenaan dengan mana-mana dividen atau sebahagian daripadanya yang dikecualikan di bawah subperenggan 5(6) Jadual 7A Akta ibu.

BAB III**PINDAAN KEPADA AKTA SETEM 1949****Permulaan kuat kuasa pindaan kepada Akta Setem 1949**

58. Bab ini mula berkuat kuasa pada 1 Januari 2008.

Pindaan seksyen 2

59. Akta Setem 1949, yang disebut “Akta ibu” dalam Bab ini, dipinda dalam seksyen 2 dengan menggantikan takrif “duly stamped” dengan takrif yang berikut:

“ “duly stamped”, as applied to an instrument, means that the instrument bears an adhesive or impressed stamp of not less than the proper amount or the amount of initial duty paid under paragraph 37(1)(c) and that such stamp has been affixed or used in accordance with the law for the time being in force:

Provided that an official receipt for the proper amount or amount of initial duty may be affixed to any instrument in lieu of the stamp, and the instrument shall then be deemed to be duly stamped;”.

Seksyen baharu 36A dan 36B

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

“Initial duty

36A. (1) Notwithstanding section 36 but subject to section 36B, the Collector may, on an application made by any person in respect of an instrument for the transfer of an immovable property, assess the initial duty for which the instrument is chargeable.

(2) The application made under subsection (1) shall contain particulars or evidence deemed necessary to prove the facts affecting the liability of the instrument to duty and any valuation report, prepared by a person privately practising

as a valuer, on the market value of the immovable property shall for the purposes of this section be sufficient evidence for the Collector to make an assessment on the initial duty for which the instrument is chargeable.

(3) For the purposes of this section, a person shall—

- (a) pay a fee of ten ringgit; and
- (b) furnish in a form of a bank guarantee payable to the Collector, as security for payment of further duty chargeable on the instrument, if any, valid for a period of not less than six months, of which the value of the bank guarantee shall be determined in accordance with the following formula:

$$A - B$$

where A is the duty chargeable on such instrument based on the value of immoveable property where the value is ascertained in accordance with the following formula:

$$Y \times \frac{100}{65}$$

where Y is the market value of such property as submitted by that person;

B is the amount of duty chargeable on such instrument based on the market value submitted by that person.

Additional duty

36B. (1) Where section 36A applies and it appears to the Collector that based on the market value of the property as ascertained by a valuer employed by the Government, the proper amount of duty chargeable on the instrument is higher than the initial duty paid, he may within three months after

the payment of the initial duty make an additional assessment on a person liable to pay such duty in the additional amount of duty chargeable.

(2) As soon as may be after the additional assessment has been made under subsection (1) the Collector shall cause a notice of additional assessment to be served on the person liable to pay duty in respect of such assessment.

(3) A notice of additional assessment shall be in appropriate form and shall indicate in addition to any other material included therein—

- (a) the proper amount of duty chargeable, the initial duty paid and amount of additional duty chargeable on the instrument;
- (b) the place at which payment is to be made;
- (c) the increased sum imposed under subsection (6); and
- (d) any right of appeal which may exist under this Act.

(4) The duty chargeable under an assessment shall be due and payable on the service of the notice of additional assessment to the person liable to pay the duty.

(5) Where duty due and payable under subsection (4) has not been paid within thirty days after the service of the notice of additional assessment—

- (a) the Collector shall call upon the bank guarantee furnished to satisfy that amount of duty payable; and
- (b) if the bank guarantee amount is insufficient to satisfy such amount, the remaining duty unpaid, shall without any further notice being served, be increased by an amount of ten per cent of such duty so unpaid.

(6) Where the proper amount of duty chargeable under subsection (1) exceeds the total sum of initial duty paid and bank guarantee furnished, by an amount of more than thirty per cent of that proper amount of duty chargeable, the difference between that amount and thirty per cent of the proper duty chargeable shall be increased by a sum equal to ten per cent of the amount of that difference.

(7) The amount of duty unpaid and the increased amount under paragraph (5)(b), and increased sum under subsection (6) shall be recoverable as a debt due to the Government.”.

Pindaan seksyen 37

61. Seksyen 37 Akta ibu dipinda dengan menggantikan subseksyen (1) dengan subseksyen yang berikut:

“(1) When an instrument brought to the Collector under section 36 or 36A is in his opinion one of a description chargeable with duty, and—

(a) the Collector determined that it is already fully stamped;

(b) the duty assessed by the Collector under such section, or such a sum as, with the duty already paid in respect of the instrument, is equal to the duty so assessed, has been paid; or

(c) the initial duty assessed by the Collector has been paid,

the Collector shall certify by endorsement on such instrument that the full duty, or initial duty, stating the amount, with which it is chargeable, has been paid.”.

Pindaan seksyen 38

62. Seksyen 38 Akta ibu dipinda dengan memasukkan selepas perkataan “36” perkataan “, 36A”.

Pindaan seksyen 38A

63. Seksyen 38A Akta ibu dipinda—

(a) dengan menggantikan subseksyen (1) dengan subseksyen yang berikut:

“(1) Any person who is dissatisfied with an assessment or additional assessment of the Collector

under section 36 or 36A may, by written notice (referred to in this Act as “notice of objection”), object to the assessment or additional assessment and apply to the Collector to review the assessment or additional assessment.”;

- (b) dalam subseksyen (2), dengan memasukkan selepas perkataan “assessment” di mana-mana jua terdapat perkataan “or additional assessment”;
- (c) dalam subseksyen (4), dengan memasukkan selepas perkataan “assessment” perkataan “or additional assessment”;
- (d) dengan menggantikan subseksyen (6) dengan subseksyen yang berikut:

“(6) Where, on review, it appears to the Collector that the amount of duty originally or additionally assessed is excessive, he may cancel the original or additional assessment and make such other assessment in substitution of the original or additional assessment and shall serve on the person a notice of substituted assessment.”; dan

- (e) dalam subseksyen (8), dengan memasukkan selepas perkataan “to an assessment” perkataan “or additional assessment”.

Pindaan seksyen 39

64. Seksyen 39 Akta ibu dipinda—

- (a) dalam subseksyen (4), dengan memasukkan selepas perkataan “that the assessment” perkataan “or additional assessment”; dan
- (b) dalam subseksyen (5), dengan memasukkan selepas perkataan “assessment” perkataan “or additional assessment”.

BAB IV

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

65. Seksyen 66 berkuat kuasa bagi tahun taksiran 2009 dan tahun-tahun taksiran yang berikutnya.

Pindaan seksyen 16

66. Akta Petroleum (Cukai Pendapatan) 1967, yang disebut “Akta ibu” dalam Bab ini, dipinda dalam seksyen 16—

- (a) dalam subseksyen (7A), dengan memasukkan selepas perkataan “equipment” perkataan “, or on the alteration or renovation of premises”; dan
- (b) dengan memasukkan selepas subseksyen (7B) subseksyen yang berikut:

“(7BA) An amount equal to the expenditure incurred by a chargeable person on the provision of infrastructure in relation to his business which is available for public use, subject to the prior approval of 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 22(1).”.

Pindaan seksyen 22

67. Subseksyen 22(1A) Akta ibu dipinda dengan menggantikan perkataan “Department of Museums and Antiquities” dengan perkataan “Department of Museums Malaysia”.

Pindaan seksyen 33**68. Seksyen 33 Akta ibu dipinda—**

(a) dalam subseksyen (1)—

(i) dengan menggantikan perkataan “books and other documents” dengan perkataan “books, documents, objects, articles, materials and things”; dan

(ii) dengan menggantikan perkataan “books or documents” dengan perkataan “books, documents, objects, articles, materials and things”; dan

(b) dalam subseksyen (2), dengan menggantikan perkataan “books or documents” the words “books, documents, objects, articles, materials and things”.

Pindaan Jadual Ketiga**69. Jadual Ketiga kepada Akta ibu dipinda—**

(a) dengan menggantikan subperenggan 1(3) dengan subperenggan yang berikut:

“(3) Two or more hearing of appeals may be heard concurrently at any one time, and if the Chairman of the Special Commissioners—

(a) is presiding at the hearing of one of the appeals, the Special Commissioners present at the hearing of the other appeals; or

(b) has not been appointed or is not present at the hearing of any of the appeals, the Special Commissioners present at the hearing of the appeal,

shall choose one of their number (who shall be a person with experience of the kind mentioned in subparagraph (1)) to preside at the hearing of the other appeals or appeals, as the case may be.”;

- (b) dengan memasukkan selepas perenggan 1 perenggan yang berikut:

“1A. If any one of the Special Commissioners who has commenced hearing any of the appeals is unable to complete the hearing due to expiration of the term of his appointment or other reason, the hearing may, with the consent of both parties, be heard afresh or continued by the remaining Special Commissioners with another Special Commissioner.”;

- (c) dalam subperenggan 15(b), dengan memasukkan selepas perkataan “party” perkataan “or may dismiss the appeal if the defaulting party is the appellant”; dan

- (d) dengan memasukkan selepas perenggan 21 perenggan yang berikut:

“21A. For the purpose of paragraph 21, “deciding order” includes an order where the Special Commissioners dismiss an appeal under paragraph 15.”.

BAB V

PINDAAN KEPADA AKTA CUKAI AKTIVITI PERNIAGAAN LUAR PESISIR LABUAN 1990

Permulaan kuat kuasa pindaan kepada Akta Cukai Aktiviti Perniagaan Luar Pesisir Labuan 1990

70. Bab ini berkuat kuasa bagi tahun taksiran 2009 dan tahun-tahun taksiran yang berikutnya.

Pindaan seksyen 2

71. Akta Cukai Aktiviti Perniagaan Luar Pesisir Labuan 1990, yang disebut “Akta ibu” dalam Bab ini, dipinda dalam subseksyen 2(3)—

- (a) dengan memotong perkataan “atau” di hujung perenggan (a);
- (b) dengan menggantikan noktah di hujung perenggan (c) dengan perkataan “; atau”; dan

(c) dengan memasukkan selepas perenggan (c) perenggan yang berikut:

“(d) suatu aktiviti perniagaan luar pesisir yang dijalankan oleh suatu syarikat luar pesisir yang membuat suatu pemilihan di bawah seksyen 3A.”.

Seksyen baharu 3A

72. Akta ibu dipinda dengan memasukkan selepas seksyen 3 seksyen yang berikut:

“Aktiviti perniagaan luar pesisir yang boleh dikenakan cukai di bawah Akta Cukai Pendapatan 1967 atas pemilihan

3A. (1) Walau apa pun apa-apa peruntukan lain Akta ini, sesuatu syarikat luar pesisir yang menjalankan suatu aktiviti perniagaan luar pesisir boleh membuat suatu pemilihan yang tidak boleh dibatalkan dalam borang yang ditetapkan bahawa apa-apa keuntungan syarikat luar pesisir itu bagi mana-mana tempoh asas bagi sesuatu tahun taksiran dan tempoh-tempoh asas yang berikutnya dikenakan cukai mengikut Akta Cukai Pendapatan 1967 berkenaan dengan aktiviti perniagaan luar pesisir itu.

(2) Pemilihan yang disebut dalam subseksyen (1) hendaklah dibuat dan dikemukakan kepada Ketua Pengarah tiga bulan selepas permulaan tempoh asas bagi sesuatu tahun taksiran:

Dengan syarat bahawa bagi tempoh asas yang berakhir pada sesuatu hari dalam tahun taksiran 2008, pemilihan di bawah seksyen ini boleh dibuat dan dikemukakan sebelum 1 Ogos 2008.”.

UNDANG-UNDANG MALAYSIA**Akta 683****AKTA KEWANGAN 2007****SENARAI PINDAAN**

Undang-undang yang meminda	Tajuk ringkas	Berkuat kuasa dari
Akta 719	Akta Kewangan 2011	Tahun taksiran 2008 dan tahun-tahun taksiran yang berikutnya

UNDANG-UNDANG MALAYSIA**Akta 683****AKTA KEWANGAN 2007****SENARAI SEKSYEN YANG DIPINDA**

Seksyen	Kuasa meminda	Berkuat kuasa dari
48	Akta 719	Berkuatkuasa mulai tahun taksiran 2008 dan tahun-tahun taksiran yang berikutnya
49	Akta 719	Berkuatkuasa mulai tahun taksiran 2008 dan tahun-tahun taksiran yang berikutnya
