



UNDANG-UNDANG MALAYSIA

CETAKAN SEMULA

Akta 600

AKTA KEWANGAN 2000

Mengandungi segala pindaan hingga 1 Januari 2006

DITERBITKAN OLEH
PESURUHJAYA PENYEMAK UNDANG-UNDANG, MALAYSIA
DI BAWAH KUASA AKTA PENYEMAKAN UNDANG-UNDANG 1968
SECARA USAHA SAMA DENGAN
PERCETAKAN NASIONAL MALAYSIA BHD
2006

AKTA KEWANGAN 2000

Tarikh Persetujuan Diraja 30 Mei 2000

Tarikh penyiaran dalam *Warta* 15 Jun 2000

UNDANG-UNDANG MALAYSIA

Akta 600

AKTA KEWANGAN 2000

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UNDANG-UNDANG MALAYSIA

Akta 600

AKTA KEWANGAN 2000

Suatu Akta untuk meminda Akta Cukai Pendapatan 1967, Akta Petroleum (Cukai Pendapatan) 1967 dan Akta Setem 1949.

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DIPERBUAT oleh Parlimen Malaysia seperti yang berikut:

BAB I

PERMULAAN

Tajuk ringkas

1. Akta ini bolehlah dinamakan Akta Kewangan 2000.

Pindaan Akta

2. Akta Cukai Pendapatan 1967 [*Akta 53*], Akta Petroleum (Cukai Pendapatan) 1967 [*Akta 543*] dan Akta Setem 1949 [*Akta 378*] dipinda mengikut cara yang dinyatakan masing-masing dalam Bab II, III dan IV.

BAB II

PINDAAN KEPADA AKTA CUKAI PENDAPATAN 1967

Permulaan kuat kuasa pindaan kepada Akta Cukai Pendapatan 1967

3. (1) Pindaan dalam seksyen 5, 6, 7, 8, 11, 12 dan 15 hendaklah berkuat kuasa bagi tahun taksiran 2000 berkenaan dengan tempoh asas yang berakhir pada tahun 2000 (berasaskan tahun semasa) dan tahun taksiran yang berikutnya.

(2) Pindaan dalam seksyen 4, 9, 10 dan 14 hendaklah mula berkuat kuasa apabila Akta ini mula berkuat kuasa.

(3) Pindaan dalam seksyen 13 hendaklah berkuat kuasa bagi tahun taksiran 2000 berkenaan dengan tempoh asas yang berakhir pada tahun 1999 (berasaskan tahun sebelumnya) dan tahun taksiran yang berikutnya.

Pindaan seksyen 2

4. Akta Cukai Pendapatan 1967, yang disebut “Akta ibu” dalam Bab ini, dipinda dalam subseksyen 2(1) dengan memasukkan selepas takrif “market value” takrif yang berikut:

‘ “Minister” means the Minister for the time being charged with the responsibility for finance;’.

Pindaan seksyen 46

5. Subseksyen 46(1) Akta ibu dipinda—

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

“(a) eight thousand ringgit for that individual in respect of himself and his dependent relatives (if any), or for that Hindu joint family;”;

(b) dengan memotong perenggan (b); dan

(c) dalam proviso lanjutan kepada perenggan (g), dengan memasukkan selepas perkataan “income” perkataan “, any amount expended by the wife in that basis year shall be deemed to have been expended by that individual and”.

Pindaan seksyen 49

6. Seksyen 49 Akta ibu dipinda—

(a) dalam perenggan (1)(a), dengan memasukkan selepas perkataan “annuity” perkataan “other than an insurance policy to which subsection (1c) applies”;

(b) dalam subseksyen (1A), dengan menggantikan perkataan “section 50(3)(b) or (c)” dengan perkataan “subsection 50(2) or 50(3)”;

(c) dalam subseksyen (1B)—

(i) dalam perenggan (a), dengan menggantikan perkataan “two” dengan perkataan “three”;

(ii) dalam perenggan (b)—

(A) dengan menggantikan perkataan “section 50(3)(b)” dengan perkataan “subsection 50(2)”;

(B) dengan menggantikan perkataan “two” dengan perkataan “three”;

(iii) dalam proviso, dengan menggantikan perkataan “two” dengan perkataan “three”;

(d) dengan memasukkan selepas subseksyen (1B) subseksyen yang berikut:

“(1c) In the case of an individual resident for the basis year for a year of assessment who in that basis year has utilized any amount standing to his credit in the Employees Provident Fund to purchase an insurance policy determined by the Employees Provident Fund Board, there shall be allowed for that year of assessment a deduction of one thousand ringgit and where section 50(2) applies there shall be allowed for that year of assessment, in addition to the deduction already allowed under this subsection, a deduction of one thousand ringgit:

Provided that where the wife has no total income the total deduction under this subsection shall not exceed one thousand ringgit.”; dan

(e) dalam subseksyen (3), dengan menggantikan perkataan ‘this section “insurance” and “deferred annuity”, in relation to an individual claiming a deduction under subsection (1),’ dengan perkataan ‘relation to an individual claiming a deduction under subsection (1), “insurance” and “deferred annuity” ’.

Penggantian seksyen 50

7. Akta ibu dipinda dengan menggantikan seksyen 50 dengan seksyen yang berikut:

“Application of section 49 where husband and wife are living together

50. (1) Where an individual who is resident for the basis year for a year of assessment has a wife living together with him at any time in that basis year, and they did not in that basis year—

(a) cease to live together; or

(b) cease to be husband and wife of each other,

the application of section 49 to that individual shall be subject to this section.

(2) Where the wife makes an election under subsection 45(2) or where the wife has no total income for the year of assessment, any premium for any insurance or deferred annuity within the meaning of subsection 49(3), or for any insurance on education or medical benefits within the meaning of subsection 49(4), or for any insurance policy determined by the Employees Provident Fund Board referred to in subsection 49(1c) which has been paid by the wife in that year shall be deemed to have been paid by the husband.

(3) Where section 45(2) applies to the husband and the wife for the year of assessment and in that year the wife has made or suffered the making of a contribution as an employee to an approved scheme or as a self-employed person within the meaning of the Employees Provident Fund Act 1991 to the Employees Provident Fund—

(a) the contribution shall be deemed to have been made by the husband in that year; and

(b) the reference to a contract of employment in paragraph 49(2)(a) shall be deemed to include a reference to a contract of employment of the wife.”.

Pemotongan seksyen 60D

8. Akta ibu dipinda dengan memotong seksyen 60D.

Pindaan seksyen 101**9. Seksyen 101 Akta ibu dipinda—**

- (a) dalam subseksyen (1), dengan menggantikan perkataan “may review” dengan perkataan “shall, within twelve months from the date of receipt of the notice of appeal, review”; dan
- (b) dengan memasukkan selepas subseksyen (1) subseksyen yang berikut:

“(1A) Where the Director General requires a period longer than twelve months to carry out the review under subsection (1), the Director General may apply to the Minister for an extension of that period not later than thirty days before the expiry of the twelve month period.

(1B) On receipt of an application under subsection (1A), the Minister may grant such extension as he thinks proper and reasonable in the circumstances provided that such extension shall not exceed a period of six months from the date of expiry of the twelve-month period.

(1C) The decision of the Minister under subsection (1B) shall be notified in writing to the Director General and shall be final.”.

Pindaan seksyen 102**10. Seksyen 102 Akta ibu dipinda—**

- (a) dalam subseksyen (1), dengan memasukkan selepas perkataan “at any time” perkataan “within the twelve-month period from the date of receipt of the notice of appeal or, if an extension under subsection 101(1B) has been granted, within the extended period”; dan
- (b) dengan memotong subseksyen (2).

Pindaan seksyen 107B

11. Proviso kepada subseksyen 107B(2) Akta ibu dipinda dengan menggantikan perkataan “fifteenth day of April” dengan perkataan “thirtieth day of June”.

Pindaan Jadual 1

12. Jadual 1 kepada Akta ibu dipinda—

(a) dalam Bahagian I—

(i) dalam perenggan 1, dengan menggantikan kadar-kadar sedia ada dengan kadar-kadar yang berikut:

<i>“Chargeable Income</i>	<i>RM</i>	<i>Rate of Income Tax</i>
For every ringgit of the first	2,500	0 per cent
For every ringgit of the next	2,500	1 per cent
For every ringgit of the next	5,000	3 per cent
For every ringgit of the next	10,000	5 per cent
For every ringgit of the next	15,000	9 per cent
For every ringgit of the next	15,000	15 per cent
For every ringgit of the next	20,000	20 per cent
For every ringgit of the next	30,000	25 per cent
For every ringgit of the next	50,000	28 per cent
For every ringgit exceeding	150,000	29 per cent”;

dan

(ii) dalam perenggan 1A, dengan menggantikan perkataan “30 per cent” dengan perkataan “29 per cent”; dan

(b) dalam Bahagian IV, dengan menggantikan kadar-kadar sedia ada dengan kadar-kadar yang berikut:

<i>“Chargeable Income</i>	<i>RM</i>	<i>Rate of Income Tax</i>
For every ringgit of the first	10,000	0 per cent
For every ringgit of the next	10,000	1 per cent
For every ringgit of the next	10,000	4 per cent
For every ringgit of the next	10,000	7 per cent
For every ringgit of the next	10,000	10 per cent
For every ringgit of the next	25,000	13 per cent
For every ringgit of the next	25,000	17 per cent
For every ringgit of the next	50,000	21 per cent
For every ringgit of the next	100,000	24 per cent
For every ringgit of the next	250,000	27 per cent
For every ringgit exceeding	500,000	29 per cent”.

Pindaan Jadual 3

13. Jadual 3 kepada Akta ibu dipinda—

(a) dengan memasukkan selepas perenggan 16 perenggan yang berikut:

“**16A.** Subject to this Schedule, where a person has incurred qualifying building expenditure on the construction of a building to which paragraph 67B applies and at the end of the basis period for a year of assessment the building was on lease to the Government, there

shall be made to him in relation to the income from that lease for that year an allowance equal to three-fiftieths or such other fraction as may be prescribed of that expenditure.”;

- (b) dalam subperenggan 65(3), dengan menggantikan perkataan “A” dengan perkataan “Subject to paragraph 67B, a”; dan
- (c) dengan memasukkan selepas perenggan 67A perenggan yang berikut:

“67B. (1) A building constructed by a person pursuant to an agreement entered into between that person and the Government on a build-lease-transfer basis shall, subject to the approval of the Minister, be treated as an industrial building for the purposes of this Schedule.

(2) Where subparagraph (1) applies—

- (a) the balance of residual expenditure under paragraph 68 of this Schedule shall be reduced by the amount of any compensation received; and
- (b) the disposal value of the asset shall be taken to be zero when the agreement expires or is terminated.”.

Pindaan Jadual 5

14. Jadual 5 kepada Akta ibu dipinda—

- (a) dalam perenggan 42—
 - (i) dengan menggantikan perkataan “to the Supreme Court” dengan perkataan “to the Court of Appeal and the Federal Court”; dan
 - (ii) dengan menggantikan perkataan “and the Supreme Court” dengan perkataan “, the Court of Appeal and the Federal Court”;
- (b) dalam bahagian bertajuk “*Supplemental provisions*”, dengan memasukkan sebelum perenggan 43 perenggan yang berikut:

“42A. Where any matter of procedure or practice is not provided for in this Schedule, the procedure and practice for the time being in force or in use in the subordinate court or in the High Court, as the case may be, shall be adopted and followed with the necessary modifications.”; dan

(c) dalam perenggan 45—

- (i) dengan menggantikan perkataan “or the Supreme Court” dengan perkataan “, the Court of Appeal or the Federal Court”; dan
- (ii) dalam subperenggan (b), dengan menggantikan perkataan “or the Supreme Court” dengan perkataan “, the Court of Appeal or the Federal Court”.

Pindaan Jadual 6

15. Jadual 6 kepada Akta ibu dipinda—

(a) dalam perenggan 32A—

- (i) dengan memasukkan selepas perkataan “assessment,” perkataan “derived”; dan
- (ii) dengan memotong perkataan “any musical composition or in respect of”; dan

(b) dengan memasukkan selepas perenggan 32c perenggan yang berikut:

“32d. Income of twenty thousand ringgit for the basis year for a year of assessment, derived by an individual resident in Malaysia, being payment in respect of any musical composition:

Provided that the exemption shall not apply where the payment arises to the individual as part of his emoluments in the exercise of his official duties.”.

BAB III

PINDAAN KEPADA AKTA PETROLEUM (CUKAI PENDAPATAN) 1967

Permulaan kuat kuasa pindaan kepada Akta Petroleum (Cukai Pendapatan) 1967

16. (1) Kecuali perenggan 18(a), (b), (c) dan (d), pindaan dalam seksyen 17 dan 18 hendaklah berkuat kuasa bagi tahun taksiran 2000 dan tahun taksiran yang berikutnya.

(2) Pindaan dalam perenggan 18(a), (b), (c) dan (d) hendaklah disifatkan berkuat kuasa bagi tahun taksiran 1996 dan tahun taksiran yang berikutnya.

Pindaan seksyen 13A

17. Akta Petroleum (Cukai Pendapatan) 1967, yang disebut “Akta ibu” dalam Bab ini, dipinda dalam seksyen 13A dengan memasukkan selepas subseksyen (1) subseksyen yang berikut:

“(1A) Subsection (1) shall not apply where a chargeable person (in this subsection referred to as the “disposer”) disposes of an asset in relation to which an initial or annual allowance has been made or would have been made, if claimed, to him (in this subsection referred to as the “asset”) and that asset continues to be used for petroleum operations by another chargeable person (in this subsection referred to as the “acquirer”) in another petroleum agreement under which the acquirer has not incurred qualifying expenditure in respect of that asset and at the time of the disposal—

- (a) the disposer of the asset is a company and the acquirer of the asset is a partnership in which the disposer is also a partner;
- (b) the disposer of the asset and the acquirer of the asset are the same partnership but operating under separate petroleum agreements;
- (c) the disposer of the asset and the acquirer of the asset are partnerships and all the partners in the partnership that is disposing of the asset are also partners in the partnership that is acquiring the asset; or
- (d) the disposer of the asset and the acquirer of the asset are the same company but operating under separate petroleum agreements.”.

Pindaan Jadual Kedua

18. Jadual Kedua kepada Akta ibu dipinda—

(a) dalam perenggan 8—

- (i) dengan menggantikan perkataan “subparagraph 2(c)” dengan perkataan “subsubparagraph 2(1)(c)”;

- (ii) dalam subsubperenggan (a), dengan memasukkan selepas perkataan “forty per cent” perkataan “or such other rate as may be prescribed”; dan
 - (iii) dalam subsubperenggan (b), dengan memasukkan selepas perkataan “twenty per cent” perkataan “or such other rate as may be prescribed”;
- (b) dalam perenggan 12—
- (i) dalam subperenggan (1)—
 - (A) dengan menggantikan perkataan “ot” dengan perkataan “to”;
 - (B) dengan menggantikan perkataan “sub-paragraph 2(c)” dengan perkataan “subsubparagraph 2(1)(c)”;
 - (C) dalam subsubperenggan (a), dengan memasukkan selepas perkataan “ten per cent” perkataan “or such other rate as may be prescribed”; dan
 - (D) dalam subsubperenggan (b), dengan memasukkan selepas perkataan “eight per cent” perkataan “or such other rate as may be prescribed”; dan
 - (ii) dalam subperenggan (2)—
 - (A) dengan menggantikan perkataan “sub-paragraph 2(c)” dengan perkataan “subsubparagraph 2(1)(c)”;
 - (B) dengan memasukkan selepas perkataan “ten per cent” perkataan “or such other rate as may be prescribed”;
- (c) dalam perenggan 13, dengan memasukkan selepas perkataan “two per cent” perkataan “or such other rate as may be prescribed”;
- (d) dalam subperenggan 14(1), dengan memasukkan selepas perkataan “fraction” perkataan “or such other fraction as may be prescribed”;

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

“21A. Paragraphs 22 and 23A shall apply where a chargeable person (in this paragraph referred to as the “disposer”) disposes of an asset in relation to which an initial or annual allowance has been made or would have been made, if claimed, to him (in this paragraph referred to as the “asset”) and that asset continues to be used for petroleum operations by another chargeable person (in this paragraph referred to as the “acquirer”) in another petroleum agreement under which the acquirer has not incurred qualifying expenditure in respect of that asset and at the time of the disposal—

- (a) the disposer of the asset is a company and the acquirer of the asset is a partnership in which the disposer is also a partner;
- (b) the disposer of the asset and the acquirer of the asset are the same partnership but operating under separate petroleum agreements;
- (c) the disposer of the asset and the acquirer of the asset are partnerships and all the partners in the partnership that is disposing of the asset are also partners in the partnership that is acquiring the asset; or
- (d) the disposer of the asset and the acquirer of the asset are the same company but operating under separate petroleum agreements,

the disposer of the asset, the asset in question and the acquirer of the asset being in those paragraphs referred to as the disposer, the asset and the acquirer respectively.”;

- (f) dalam subperenggan 22(1), dengan memasukkan selepas perkataan “paragraph 23” perkataan “or 23A”;
- (g) dengan memasukkan selepas perenggan 23 perenggan yang berikut:

“23A. The acquirer shall be deemed to have incurred qualifying expenditure in relation to the asset of an amount equal to the sum ascertained under

paragraph 22 and in relation to the asset—

- (a) the date on which the acquirer shall be deemed to have incurred the expenditure;
- (b) the withdrawal of any allowance which would but for paragraph 22 and this paragraph fall to be made to the disposer;
- (c) the amount of any allowance or charge to be made to or on the acquirer; and
- (d) such other matters as may be considered necessary by the Minister,

shall be determined in such manner as may be prescribed by rules to be made for the purposes of paragraphs 21A and 22 and this paragraph.”; dan

- (h) dalam subsubperenggan 41(b), dengan memasukkan sebelum perkataan “where” perkataan “subject to subparagraph 22(1),”.

BAB IV

PINDAAN KEPADA AKTA SETEM 1949

Permulaan kuat kuasa pindaan kepada Akta Setem 1949

19. (1) Pindaan dalam seksyen 20 hendaklah disifatkan telah mula berkuat kuasa pada 30 Oktober 1999.

(2) Pindaan dalam seksyen 21 hendaklah mula berkuat kuasa apabila Akta ini mula berkuat kuasa.

Pindaan Jadual Pertama

20. Akta Setem 1949, yang disebut “Akta ibu” dalam Bab ini, dipinda dalam Jadual Pertama dengan memasukkan selepas butiran 49 butiran yang berikut:

Item	Description of Instrument	Proper Stamp Duty
“49A	LEASE OR AGREEMENT FOR LEASE UNDER THE PRINCIPLES OF <i>AL-IJARAH</i> of the <i>Syariah</i> law for the purpose of financing or securing repayment of money	The same <i>ad valorem</i> duty as upon a charge or mortgage for such total amount.”.

Pindaan Jadual Kedua

21. Jadual Kedua kepada Akta ibu dipinda dengan memasukkan selepas butiran 18 butiran yang berikut:

Nature of Instrument and the Item Number thereto in First Schedule	Person required to cancel the adhesive stamp
“19. SECURITY BOND furnished to the Director General of Immigration in connection with the grant of a Professional Visit Pass for an Artiste, a Social Visit Pass and a Work Permit Pass – No. 25	An immigration officer”.

UNDANG-UNDANG MALAYSIA**Akta 600****AKTA KEWANGAN 2000****SENARAI PINDAAN**

Undang-undang yang
meminda

Tajuk ringkas

Berkuat kuasa
dari

– TIADA –

UNDANG-UNDANG MALAYSIA

Akta 600

AKTA KEWANGAN 2000

SENARAI SEKSYEN YANG DIPINDA

Seksyen

Kuasa meminda

Berkuat kuasa dari

– TIADA –
