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UNDANG-UNDANG MALAYSIA

CETAKAN SEMULA

Akta 644

AKTA KEWANGAN 2005

Mengandungi segala pindaan hingga 1 Jun 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 2005

Tarikh Perkenan Diraja 30 Disember 2005

Tarikh penyiaran dalam *Warta* 31 Disember 2005

UNDANG-UNDANG MALAYSIA

Akta 644

AKTA KEWANGAN 2005

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UNDANG-UNDANG MALAYSIA

Akta 644

AKTA KEWANGAN 2005

Suatu Akta untuk meminda Akta Cukai Pendapatan 1967, Akta Cukai Keuntungan Harta Tanah 1976, 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 2005.

Pindaan Akta

2. Akta Cukai Pendapatan 1967 [*Akta 53*], Akta Cukai Keuntungan Harta Tanah 1976 [*Akta 169*], Akta Setem 1949 [*Akta 378*], Akta Petroleum (Cukai Pendapatan) 1967 [*Akta 543*] dan Akta Cukai Aktiviti Perniagaan Luar Pesisir Labuan 1990 [*Akta 445*] dipinda mengikut cara yang dinyatakan masing-masing dalam Bab II, III, IV, V dan VI.

BAB II

PINDAAN KEPADA AKTA CUKAI PENDAPATAN 1967

Permulaan kuat kuasa pindaan kepada Akta Cukai Pendapatan 1967

3. (1) Seksyen 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 21, 22, 24, 32, 33, 34, 35, 36 dan 37 berkuat kuasa bagi tahun taksiran 2006 dan tahun-tahun taksiran yang berikutnya.

(2) Seksyen 23 dan 30 mula berkuat kuasa pada 1 Januari 2006.

(3) Seksyen 25 disifatkan telah mula berkuat kuasa pada 1 Oktober 2005.

Pindaan seksyen 19

4. Akta Cukai Pendapatan 1967, yang disebut “Akta ibu” dalam Bab ini, dipinda dalam subseksyen 19(5) dengan memotong perkataan “, 4A”.

Pindaan seksyen 25

5. Seksyen 25 Akta ibu dipinda—

(a) dalam subseksyen (1), dengan menggantikan perkataan “Where” dengan perkataan “Subject to subsection (1A), where”; dan

(b) dengan memasukkan selepas subseksyen (1) subseksyen yang berikut:

“(1A) The gross income from an employment in respect of any right to acquire shares in a company of the kind to which paragraph 13(1)(a) applies, shall where the right is exercised, assigned, released or acquired in the relevant period be treated as gross income of the relevant person for that relevant period.”.

Pindaan seksyen 32

6. Seksyen 32 Akta ibu dipinda dengan memasukkan selepas subseksyen (1) subseksyen yang berikut:

“(1A)(a) Where in the relevant period a relevant person acquired any right to acquire shares in a company of the kind to which paragraph 13(1)(a) applies, under his name or in the name of his nominee or agent, the amount in respect thereof to be included in his gross income from the employment shall be—

- (i) the market value of the shares where the right shall be exercised, assigned, released or acquired on a specified date or where the right shall be exercised, assigned, released or acquired within a specified period, the first day of that period; or
- (ii) the market value of the shares on the date of the exercise, assignment, release or acquisition of the right,

whichever is the lower less the amount paid for the shares.

(b) In this subsection, “market value” means—

- (i) in the case of a company listed on Bursa Malaysia, the average price of the shares which is ascertained by averaging the highest and the lowest price of the shares for the day; or
- (ii) in any other case, the net asset value of the shares for the day.”.

Pindaan seksyen 39

7. Perenggan 39(1)(e) Akta ibu dipinda—

- (a) dengan memasukkan perkataan “or” di hujung subperenggan (ii);
- (b) dengan menggantikan perkataan “; or” di hujung subperenggan (iii) dengan noktah; dan
- (c) dengan memotong subperenggan (iv).

Pindaan seksyen 43**8. Subseksyen 43(1) Akta ibu dipinda—**

- (a) dengan menggantikan perkataan “The aggregate” dengan perkataan “Subject to this Act, the aggregate”; dan
- (b) dalam perenggan (c), dengan memotong perkataan “or 4A”.

Pindaan seksyen 44**9. Seksyen 44 Akta ibu dipinda—**

- (a) dalam subseksyen (1)—
 - (i) dalam perenggan (b), dengan menggantikan perkataan “, 4A, 4B or 4C” dengan perkataan “or 4B”;
 - (ii) dalam perenggan (c), dengan memotong perkataan “and” di hujung perenggan itu;
 - (iii) dalam perenggan (d)—
 - (A) dengan menggantikan perkataan “thereafter” dengan perkataan “next”; dan
 - (B) dengan menggantikan noktah di hujung perenggan itu dengan perkataan “ ; and”; dan
 - (iv) dengan memasukkan selepas perenggan (d) perenggan yang berikut:
 - “(e) thereafter, by any deduction falling to be so made pursuant section 44A.”;
- (b) dengan memasukkan selepas subseksyen (5) subseksyen yang berikut:
 - “(5A) The amount ascertained under subsection (4) or (5) for any relevant year in respect of a company shall be disregarded for the purposes of section 43 unless the Director General is satisfied that the shareholders of that company on the last day of the basis period for that relevant year in which such amount is ascertained were substantially the same as the

shareholders of that company on the first day of the basis period for the year of assessment in which such amount would otherwise be deductible under that section and such amount disregarded shall not be allowed as a deduction in any subsequent year of assessment.

(5B) For the purposes of subsection (5A)—

(a) the shareholders of the company at any date shall be substantially the same as the shareholders at any other date if on both those dates—

(i) more than fifty per cent of the paid-up capital in respect of the ordinary share of the company is held by or on behalf of the same persons; and

(ii) more than fifty per cent of the nominal value of the allotted shares in respect of ordinary share in the company is held by or on behalf of the same persons; and

(b) shares in the company held by or on behalf of another company shall be deemed to be held by the shareholders of the last mentioned company.

(5C) In subsection (5B), “ordinary share” means any share other than a share which carries only a right to any dividend which is of—

(a) a fixed amount or at a fixed rate per cent of the nominal value of the shares; or

(b) a fixed rate per cent of the profits of the company.

(5D) Where there is a substantial change in the shareholders of a company referred to in subsection (5A), the Minister may under special circumstances exempt that company from the provisions of that subsection.”; dan

(c) dalam subseksyen (8), dengan menggantikan perkataan “and in respect of contributions to public libraries” dengan perkataan “, to public libraries”.

Peruntukan khas yang berhubungan dengan seksyen 44

10. (1) Walau apa pun peruntukan seksyen 43 Akta ibu dan subseksyen 44(5A) Akta ibu sebagaimana yang dimasukkan oleh seksyen 9 Akta ini, apa-apa amaun yang telah ditentukan di bawah subseksyen 44(4) atau (5) Akta ibu berkenaan dengan suatu syarikat bagi mana-mana tahun taksiran sebelum tahun taksiran 2006 tidak boleh diambil kira bagi tujuan seksyen 43 Akta ibu melainkan jika Ketua Pengarah berpuas hati bahawa pemegang syer syarikat itu pada hari terakhir tempoh asas bagi tahun taksiran 2005 adalah sebahagian besarnya sama sebagaimana pemegang syer syarikat itu pada hari pertama tempoh asas bagi tahun taksiran yang amaun itu boleh sebaliknya dipotong di bawah seksyen 43 Akta ibu dan amaun tidak diambil kira itu tidak boleh dibenarkan sebagai suatu potongan dalam tahun-tahun taksiran yang berikutnya.

(2) Bagi maksud subseksyen (1)—

- (a) pemegang syer syarikat pada mana-mana tarikh hendaklah sebahagian besarnya sama sebagaimana pemegang syer pada mana-mana tarikh lain jika pada kedua-dua tarikh tersebut—
 - (i) lebih daripada lima puluh peratus modal syer berbayar berkenaan dengan syer biasa syarikat dipegang oleh atau bagi pihak orang yang sama; dan
 - (ii) lebih daripada lima puluh peratus nilai nominal syer yang diuntukkan dalam syarikat yang sama dipegang oleh atau bagi pihak orang yang sama;
- (b) syer dalam syarikat dipegang oleh atau bagi pihak syarikat yang lain hendaklah disifatkan dipegang oleh pemegang syer syarikat yang terakhir disebut; dan
- (c) jika tempoh asas suatu syarikat bagi tahun taksiran 2005 berakhir pada atau selepas 1 Oktober 2005, hari terakhir untuk tempoh asas syarikat itu bagi tahun taksiran 2005 hendaklah disifatkan pada 30 September 2005.

(3) Jika terdapat perubahan sebahagian besar dalam pemegang syer syarikat yang disebut dalam subseksyen (1), Menteri boleh di bawah hal keadaan yang khas mengecualikan syarikat itu daripada peruntukan subseksyen itu.

(4) Dalam seksyen ini, “ordinary share” mempunyai makna yang sama yang diberikan kepadanya di bawah subseksyen 44(5c) Akta ibu.

Seksyen baru 44A

11. Akta ibu dipinda dengan memasukkan selepas seksyen 44 seksyen yang berikut:

“Group relief for companies

(1) Subject to this section, a company (referred to in this section as a “surrendering company”) may surrender not more than fifty per cent of its adjusted loss in the basis period of a year of assessment to one or more related companies (referred to in this section as a “claimant company”).

Provided that the surrendering company and the claimant company shall be resident in the basis year for that year of assessment and incorporated in Malaysia.

(2) Subsection (1) shall apply if for any year of assessment—

(a) the surrendering company and the claimant company—

- (i) are related companies throughout the basis period for that year of assessment and the twelve months period immediately preceding that basis period;
- (ii) have paid up capital in respect of ordinary share of more than two million five hundred thousand ringgit at the beginning of the basis period for that year of assessment;
- (iii) have twelve months basis period ending on the same day;
- (iv) make an irrevocable election to surrender or claim an amount of adjusted loss in the return furnished for that year of assessment under section 77A; and
- (v) are subject to tax at the appropriate rate as specified in paragraph 2 of Part I of Schedule 1; and

(b) the claimant company has a defined aggregate income for that year of assessment.

(3) For the purpose of this section, a surrendering company and claimant company are related companies if at least—

- (a) seventy per cent of the paid up capital in respect of ordinary shares of the surrendering company is directly or indirectly (through the medium of under companies resident and incorporated in Malaysia) owned by the claimant company;
- (b) seventy per cent of the paid up capital in respect of ordinary shares of the claimant company is directly or indirectly (through the medium of other companies resident and incorporated in Malaysia) owned by the surrendering company; or
- (c) seventy per cent of the paid up capital in respect of ordinary shares of the surrendering company and claimant company are directly or indirectly owned by another company resident and incorporated in Malaysia.

(4) Subject to subsection (5), any amount of adjusted loss surrendered under this section for any year of assessment—

- (a) shall be the amount or aggregate amount of the adjusted loss or the excess of that amount of the surrendering company for that year of assessment as ascertained under subsection 44(4) or (5);
- (b) shall be allowed to a claimant company as a deduction in ascertaining the total income of the claimant company in accordance with subsection 44(1); and
- (c) shall not exceed the defined aggregate income of the claimant company for that year of assessment.

(5) Where the amount of adjusted loss is—

- (a) surrendered to more than one claimant company, the adjusted loss shall be fully deducted in accordance with subsection (4) to the first claimant company before any excess of the adjusted loss is surrendered and deducted in accordance with that subsection to the second claimant company and so on; or
- (b) claimed by a claimant company from more than one surrendering company, the adjusted loss surrendered from the first surrendering company shall be deducted in accordance with subsection (4) to that claimant

company before the adjusted loss is surrendered from the second surrendering company be deducted in accordance with that subsection to that claimant company and so on.

(6) For the purpose of subsection (5), the surrendering company and the claimant company shall ascertain the order of priority in respect of the adjusted loss surrendered or claimed but if that loss cannot be effected in accordance with the order of priority specified by any surrendering company or claimant company the amount of adjusted loss surrendered or claimed shall be dealt with in such manner as the Director General thinks reasonable and proper.

(7) Notwithstanding that a company to which subsection (3) applies, owns at least seventy per cent of the paid up capital in the other company, it shall not be treated to have satisfied that subsection unless additionally in the year of assessment the first mentioned company is beneficially entitled to at least seventy per cent of—

- (a) any residual profits of the other company, available for distribution to that other company's equity holders; and
- (b) any residual assets of the other company, available for distribution to that other company's equity holders on a winding up.

(8) Notwithstanding any other provision of this section, where—

- (a) a claimant company has made an election under subsection (2), that company shall not in that year elect to surrender its adjusted loss to any other claimant company; or
- (b) a surrendering company has made an election under subsection (2), that company shall not in that year elect to claim any adjusted loss from any other surrendering company.

(9) Where —

- (a) in the basis year for a year of assessment the Director General discovers that the adjusted loss as mentioned in subsection (4) ought not to have been deducted in arriving at the total income of the claimant company, the Director General may in that year or within six years after its expiration make an assessment or additional assessment in respect of that company in order to make good any loss of tax; or
- (b) the surrendering company gives an incorrect information in the return furnished under section 77A in respect of the amount of adjusted loss surrendered, the Director General may require the surrendering company to pay a penalty equal to the amount of tax which or would had been undercharged by the claimant company in consequence of the incorrect information.

(10) The provisions of this section shall not apply to a company for a basis period for a year of assessment where the period during which that company—

- (a) is a pioneer company or has been granted approval for investment tax allowance under the Promotion of Investments Act 1986;
- (b) is exempt from tax on its income under section 54A, paragraph 127(3)(b) or subsection 127(3A);
- (c) has made a claim for a reinvestment allowance under Schedule 7A;
- (d) has made a claim for deduction in respect of an approved food production project under the Income Tax (Deduction for Investment in an Approved Food Production Project) Rules 2001;
- (e) has made a claim for deduction under the Income Tax (Deduction For Cost of Acquisition of Proprietary Rights) Rules 2002;
- (f) has been granted a deduction under the Income Tax (Deduction For Cost of Acquisition of a Foreign Owned Company) Rules 2003; or
- (g) has made a claim for deduction under any rules made under section 154 and those rules provide that this section shall not apply to that company.

(11) For the avoidance of doubt—

- (a) the amount of adjusted loss surrendered under this section shall be disregarded for the purpose of ascertaining the aggregate income of the surrendering company under section 43; and
- (b) the provisions of this Act shall apply to any adjusted loss of the surrendering company which is not surrendered under this section.

(12) In this section—

“commercial loan” means any borrowing which entitles the creditor to any return which is of only—

- (a) a fixed amount or at a fixed rate per cent of the amount of the borrowing; or
- (b) of a fixed rate per cent of the profits of the company;

“defined aggregate income”, in relation to a year of assessment, means the aggregate income of a claimant company for that year reduced by a deduction made pursuant to paragraphs 44(1)(a), (b), (c) and (d);

“equity holder” means any holder of ordinary share in the claimant or surrendering company or any creditor of that company in respect of any non-commercial loan;

“non-commercial loan” means any borrowing other than a commercial loan;

“ordinary share” means any share other than a share which carries only a right to any dividend which is of—

- (a) a fixed amount or at a fixed rate per cent of the nominal value of the shares; or
- (b) a fixed rate per cent of the profits of the company;

“residual assets” means net assets of the claimant or surrendering company after distribution made to—

- (a) creditors of that company in respect of commercial loans; and
- (b) holders of shares other than ordinary share,

and where that company has no residual asset, a notional amount of one hundred ringgit is deemed to be the residual assets of the company;

“residual profits” means profits of the claimant or surrendering company after deducting any dividend which is of—

- (a) a fixed amount or at a fixed rate per cent of the nominal value of the shares of that company; or
- (b) a fixed rate per cent of the profits of that company,

but before deducting any return due to any non-commercial loan creditor which is not of—

- (i) a fixed amount or at a fixed rate per cent of the amount of the borrowing; or
- (ii) a fixed rate per cent of the profits of that company,

and where that company has no residual profit, a notional amount of one hundred ringgit is deemed to be the residual profits of that company.”.

Pindaan seksyen 45A

12. Seksyen 45A Akta ibu dipinda—

- (a) dalam perenggan (a), dengan menggantikan perkataan “total income; or” dengan perkataan “source of income;”;
- (b) dengan menggantikan perenggan (b) dengan perenggan yang berikut:
 - “(b) the husband has no total income which can be aggregated with that of his wife; or”; dan
- (c) dengan memasukkan selepas perenggan (b) perenggan yang berikut:
 - “(c) an election has been made by the husband under paragraph 45(2)(b),”.

Pindaan seksyen 46

13. Subseksyen 46(1) Akta ibu dipinda dengan menggantikan perenggan (f) dengan perenggan yang berikut:

- “(f) an amount limited to a maximum of five thousand ringgit on fees expended in that basis year by that individual on himself for any course of study up to tertiary level in any institution or professional body in Malaysia recognized by

the Government or approved by the Minister, as the case may be, undertaken for the purpose of acquiring law, accounting, technical, vocational, industrial, scientific or technological skills or qualifications;”.

Pindaan seksyen 48

14. Seksyen 48 Akta ibu dipinda—

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

“(3) (a) Where for a year of assessment any individual is entitled under paragraph (1)(b), (c) or (d) to a deduction specified under paragraph (2)(a) or (b), as the case may be, in respect of a child over the age of eighteen years and the child is receiving full-time instruction at a university, college or other establishment (similar to a university or college) of higher education, or is serving under articles or indentures with a view to qualifying in a trade or profession, then there shall be allowed—

- (i) in the case where that individual is entitled under paragraph (1)(b) or (c) to a deduction, in substitution for deduction specified under paragraph (2)(a), a deduction of four times of the amount of deduction specified under that paragraph (2)(a); or
- (ii) in the case where that individual is entitled under paragraph (1)(d) to a deduction, in addition to a deduction specified under paragraph (2)(b), a further deduction of four thousand ringgit:

Provided that in the case of a child who is receiving full-time instruction outside Malaysia, it shall be in respect of an award of degree (including a degree at Master or Doctorate level) or the equivalent of a degree.

(b) For the purpose of paragraph (a), the instruction and educational establishment referred to in that paragraph shall be approved by the relevant government authority.”; dan

- (b) dengan memotong subseksyen (6).

Pindaan seksyen 60**15. Seksyen 60 Akta ibu dipinda—**

- (a) dalam subperenggan (3A)(b)(ii), dengan memotong perkataan “(subject to any adjustment as the Director General may think fit to make in accordance with the provisions of this Act)”; dan
- (b) dalam subperenggan (4A)(b)(ii), dengan memotong perkataan “(subject to any adjustment as the Director General may think fit to make in accordance with the provisions of this Act)”.

Pindaan seksyen 60F**16. Seksyen 60F Akta ibu dipinda—**

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

“(1A) Notwithstanding any other provision of this Act, where in any year of assessment income of an investment holding company consists of—

- (a) income from the holding of investment, it shall not be treated as income from a source consisting of a business; or
- (b) income other than income from the holding of investment, it shall be treated as gains or profits under paragraph 4(f).

(1B) If it is shown that it has been established as between the Director General and the company for any tax purposes that the company is an investment holding company for the basis period for any year of assessment it shall be presumed until the contrary is proved that the company is an investment holding company for the purposes of this Act for the basis period for every subsequent year of assessment.

(1C) This section shall not apply to an investment holding company referred to in section 60FA.”; dan

- (b) dalam subseksyen (2), dalam takrif “investment holding company”, dengan menggantikan perkataan “wholly in the making of investments and whose income” dengan perkataan “mainly in the holding of investments and not less than eighty per cent of its gross income (whether exempt or not)”.

Seksyen baru 60FA

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

“Investment holding company listed on Bursa Malaysia

60FA. (1) The provisions of this section shall apply notwithstanding any other provisions of this Act.

(2) Where an investment holding company is a company resident for the basis year for a year of assessment and listed on the Bursa Malaysia in the basis period for that year of assessment, income of that investment holding company from the holding of investment in that basis period shall be treated as gross income of that investment holding company from a source or sources consisting of a business for that year of assessment.

(3) For the purpose of subsection (2)—

- (a) in ascertaining for a year of assessment the adjusted income of an investment holding company from a source referred to in that subsection, any amount of deduction to be made under this Act in arriving at that income shall only be allowed against the gross income from that source but—
- (i) where in that year of assessment that source does not produce any income, any deduction in respect of that source shall be disregarded for the purposes of this Act; or
 - (ii) where that amount of deduction exceeds the gross income from that source for that year of assessment, the excess shall be disregarded for the purposes of this Act; and

(b) in ascertaining for a year of assessment the statutory income of an investment holding company from a source referred to in that subsection, any allowance for that year of assessment falling to be made to that company under Schedule 3 in respect of that source shall only be available against the adjusted income of that person from that source and if by reason of an absence or insufficiency of adjusted income from that source for the basis period for that year of assessment, effect cannot be given or be given in full to any allowance for that year of assessment in relation to that source, that allowance which has not been so made shall not be made to that company for subsequent years of assessment.

(4) If it is shown that it has been established between the Director General and the company for any tax purposes that the company is an investment holding company for the basis period for any year of assessment it shall be presumed until the contrary is proved that the company is an investment holding company for the purpose of this Act for the basis period for every subsequent year of assessment.

(5) Dalam seksyen ini, “investment holding company” mempunyai pengertian yang sama yang diberikan kepadanya di bawah seksyen 60F.”.

Peruntukan khas yang berhubungan dengan seksyen 60FA

18. Walau apa pun peruntukan seksyen 60FA Akta ibu sebagaimana yang dimasukkan oleh seksyen 17 Akta ini, peruntukan seksyen 43 dan 44 Akta ibu hendaklah terpakai bagi syarikat pegangan pelaburan yang diperkatakan dalam seksyen 60FA Akta ibu berkenaan dengan kerugian larasannya, jika ada, atau suatu elaun yang disifatkan telah dibuat ke atas syarikat pelaburan induk itu di bawah perenggan 75 Jadual 3 Akta ibu yang mana kerugian larasan atau elaun itu telah ditentukan sebelum pindaan seksyen 17 Akta ini mula berkuat kuasa.

Pindaan seksyen 75A

19. Seksyen 75A Akta ibu dipinda dengan menggantikan subseksyen (1) dengan subseksyen yang berikut:

“(1) Notwithstanding anything contrary to this Act or any other written law—

- (a) where any tax is due and payable under this Act by a company, any person who is a director of that company during the period in which that tax is liable to be paid by that company; or
- (b) where any debt is due and payable from an employer under any rules made pursuant to section 107 and the employer is a company, any person who is a director of that company during the period in which the debt is liable to be paid by that company,

shall be jointly and severally liable for such tax or debt, as the case may be, that is due and payable and shall be recoverable under section 106 from that person.”.

Pindaan seksyen 91

20. Seksyen 91 Akta ibu dipinda dengan memasukkan selepas subseksyen (3) subseksyen yang berikut:

“(4) Where in a year of assessment—

- (a) any assessment made in respect of a person for any year of assessment has been determined by the court on appeal or review; or
- (b) any exemption, relief, remission or allowance granted to a person for any year of assessment pursuant to any provision of this Act or any other written law in respect of income of that person which is subject to tax under this Act has been withdrawn, revoked or cancelled for failing to comply with any condition imposed in granting such exemption, relief, remission or allowance,

the Director General may in the first mentioned year of assessment or within six years after its expiration make an assessment in respect of that person for any year of assessment for the purpose of giving effect to the determination, revocation, withdrawal or cancellation, as the case may be.”.

Pindaan seksyen 95

21. Akta ibu dipinda dengan menggantikan seksyen 95 dengan seksyen yang berikut:

“Discharge of double assessments

95. Where two or more assessments have been made with respect to a person on the same income for the same year of assessment, the Director General may discharge such of those assessments as need to be discharged in order to ensure that the income is charged to tax once for that year.”.

Pindaan seksyen 107c

22. Seksyen 107c Akta ibu dipinda dengan menggantikan subseksyen (3) dengan subseksyen yang berikut:

“(3) The estimate of tax payable for a year of assessment shall not be less than eighty-five per cent of the revised estimate of tax payable for the immediately preceding year of assessment or if no revised estimate is furnished, shall not be less than eighty-five per cent of the estimate of tax payable for the immediately preceding year of assessment.”.

Pindaan seksyen 111b

23. Subseksyen 111B(3) Akta ibu dipinda dengan memasukkan selepas perkataan “of this Act” perkataan “or any other refund or payment required to be paid out of the Fund as provided by any other written law”.

Pindaan seksyen 125

24. Subseksyen 125(2) Akta ibu dipinda dengan menggantikan perkataan “subsection 112(3)” dengan perkataan “subsection 44A(9), 112(3)”.

Pindaan seksyen 127

25. Seksyen 127 Akta ibu dipinda—

(a) dalam perenggan (3)(b), dengan memotong perkataan “person or”; dan

- (b) dengan memasukkan selepas subseksyen (3) subseksyen yang berikut:

“(3A) The Minister may, in any particular case exempt any person from all or any of the provision of this Act, either generally or in respect of any income of a particular kind or any class of income of a particular kind.”.

Pindaan seksyen 134

26. Seksyen 134 Akta ibu dipinda dengan menggantikan subseksyen (2) dengan subseksyen yang berikut:

“(2) The Minister shall, after consulting the Director General of Inland Revenue, appoint, by notification in the *Gazette*—

- (a) two or more Deputy Directors General of Inland Revenue;
- (b) State Directors, Directors, Deputy Directors, Principal Assistant Directors and Assistant Directors of Inland Revenue;
- (c) Head of Revenue Solicitor, Deputy Revenue Solicitors, Senior Revenue Counsels and Revenue Counsels; and
- (d) such other officers as may be necessary and expedient for the due administration of this Act,

from amongst the employees of the Inland Revenue Board of Malaysia.”.

Pindaan seksyen 136

27. Seksyen 136 Akta ibu dipinda—

- (a) dengan menggantikan subseksyen (2) subseksyen yang berikut:

“(2) Any officer appointed under paragraphs 134(2)(b) and (c), may exercise any function of the Director General under this Act (not being a function exercisable by statutory order or a function exercisable under section 152) except his function under section 44, subsection 137(1) and section 150.”;

- (b) dengan memotong subseksyen (3) dan (4); dan
- (c) dalam subseksyen (5), dengan menggantikan perkataan “under subsection (4) by Senior Assistant or Assistant Directors of Inland Revenue” dengan perkataan “under subsection (2) by the appointed officers”.

Pindaan seksyen 146

28. Seksyen 146 Akta ibu dipinda dalam subseksyen (1) dengan memotong perkataan “, the Director of Inland Revenue, Sabah, or the Director of Inland Revenue, Sarawak,”.

Pindaan seksyen 147

29. Seksyen 147 Akta ibu dipinda dengan memotong perkataan “, to the Director of Inland Revenue, Sabah, to the Director of Inland Revenue, Sarawak,”.

Pindaan seksyen 153

- 30.** Subseksyen 153(3) Akta ibu dipinda—
- (a) dengan memotong perenggan (a); dan
 - (b) dalam perenggan (b), dengan memotong perkataan “other”.

Peruntukan khas yang berhubungan dengan seksyen 153

31. Walau apa pun peruntukan seksyen 153 Akta ibu, jika seseorang akauntan profesional telah dibenarkan di bawah mana-mana undang-undang bertulis untuk menjadi seorang juruaudit syarikat dan kebenaran itu diberi bagi suatu tempoh yang bermula sebelum permulaan kuat kuasa pindaan kepada seksyen itu di bawah seksyen 30 Akta ini, akauntan profesional itu hendaklah terus menjadi seorang agen cukai bagi maksud Akta ibu sehingga tamat tempoh itu.

Pindaan Jadual 3

- 32.** Jadual 3 Akta ibu dipinda—
- (a) dengan memotong perenggan 2B;

- (b) dengan memasukkan selepas perenggan 19 perenggan yang berikut:

“Special allowances for small value assets

19A. (1) Where in the basis period for a year of assessment a person for the purposes of a business of his incurred qualifying plant expenditure in relation to an asset or assets, the value of each asset being not more than one thousand ringgit, and at the end of the basis period he was the owner of the asset and it was in use for the purposes of the business, there shall be made in lieu of the amount of the allowance which would otherwise fall to be made to him under paragraph 10 or 15, an allowance equal to the amount of that expenditure for that year of assessment:

Provided that where the total qualifying plant expenditure in respect of such asset for each year of assessment exceeds the amount of ten thousand ringgit, the total allowance that shall be made in respect of that expenditure under this paragraph shall be equal to such amount.

(2) Allowance under paragraph 10 or 15 in respect of the qualifying plant expenditure referred to in subparagraph (1)—

(a) shall be made to a person if that person has not made a claim in respect of that expenditure under that subparagraph; or

(b) shall not be made to that person in respect of that expenditure which has been given allowance under that subparagraph.”

- (c) dalam perenggan 75, dengan menggantikan perkataan “Where” dengan perkataan “Subject to paragraph 75A, where”; dan
- (d) dengan memasukkan selepas perenggan 75 perenggan yang berikut:

“75A. Any allowance or aggregate amount of allowances for a year of assessment which has not been so made to a company as ascertained under paragraph 75 shall not be made to that company for the purposes of this Schedule and section 42 unless the Director General is satisfied that the shareholders of that company on the last day of the basis period for the year of assessment in which that allowance or that aggregate amount has not been so made were substantially the same as the shareholders of that company on the first day of the basis period for the year of assessment in which that allowance or that aggregate amount would otherwise be made to that company under this Schedule and available for the purposes of that section and that allowance or that aggregate amount which but for this paragraph would have been made to the company in a year of assessment shall be disregarded for subsequent years of assessment.

75B. (1) For the purpose of paragraph 75A—

- (a) the shareholders of the company at any date shall be substantially the same as the shareholders at any other date if on both those dates—
 - (i) more than fifty per cent of the paid up capital in respect of the ordinary share of the company is held by or on behalf of the same person; and
 - (ii) more than fifty per cent of the nominal value of the allotted shares in respect of ordinary share in the company is held by or on behalf of the same person;
- (b) shares in the company held by or on behalf of another company shall be deemed to be held by the shareholders of the last mentioned company; and
- (c) any allowance or aggregate amount of allowances which has not been so made for any year of assessment referred to in that paragraph shall consist of an allowance falling to be made under this Schedule for that year of assessment but shall not include any amount of allowance deemed to have been made for that year of assessment pursuant to paragraph 75.

(2) In this paragraph, “ordinary share” has the same meaning assigned to it under subsection 44(5C).

75C. Where there is a substantial change in the shareholders of a company referred to in paragraph 75A, the Minister may under special circumstances exempt that company from the provisions of paragraph 75A.”.

Peruntukan khas yang berhubungan dengan perenggan 75A

33. (1) Walau apa pun peruntukan seksyen 42 Akta ibu, perenggan 75 Jadual 3 Akta ibu dan perenggan 75A Jadual itu sebagaimana yang dimasukkan oleh seksyen 32 Akta ini, apa-apa elaun atau agregat amaun elaun yang masih belum dibuat ke atas syarikat sebagaimana ditentukan di bawah perenggan 75 bagi mana-mana tahun taksiran yang lalu sebelum tahun taksiran 2006 tidak boleh dibuat ke atas syarikat itu di bawah Jadual itu bagi maksud seksyen 42 Akta ibu melainkan jika Ketua Pengarah berpuas hati bahawa pemegang syer syarikat itu pada hari terakhir tempoh asas bagi tahun taksiran 2005 adalah sebahagian besarnya sama sebagaimana

pemegang syer syarikat itu pada hari pertama tempoh asas bagi tahun taksiran yang elaun atau agregat amaun itu boleh sebaliknya dibuat ke atas syarikat itu di bawah Jadual itu dan yang boleh didapatkan bagi maksud seksyen 42 Akta itu dan elaun atau agregat amaun itu yang bagi subseksyen ini yang akan boleh dibuat ke atas syarikat itu dalam suatu tahun taksiran tidak boleh didapatkan oleh syarikat itu bagi tahun-tahun taksiran yang berikutnya.

(2) Bagi maksud subseksyen (1)—

- (a) pemegang syer syarikat pada mana-mana tarikh hendaklah sebahagian besarnya sama sebagaimana pemegang syer pada mana-mana tarikh lain jika pada kedua-dua tarikh tersebut—
 - (i) lebih daripada lima puluh peratus modal syer berbayar berkenaan dengan syer biasa syarikat dipegang oleh atau bagi pihak orang yang sama; dan
 - (ii) lebih daripada lima puluh peratus nilai nominal syer yang diuntukkan berkenaan dengan syer biasa syarikat dipegang oleh atau bagi pihak orang yang sama; dan
- (b) syer dalam syarikat dipegang oleh atau bagi pihak syarikat yang lain hendaklah disifatkan dipegang oleh pemegang syer syarikat yang terakhir disebut;
- (c) amaun elaun yang belum dibuat bagi mana-mana tahun taksiran yang disebut dalam subseksyen itu hendaklah terdiri daripada amaun elaun yang kena dibuat di bawah Jadual 3 Akta itu bagi tahun taksiran itu tetapi tidak termasuk apa-apa amaun elaun yang disifatkan kena dibuat bagi tahun taksiran itu menurut perenggan 75 Jadual itu; dan
- (d) jika tempoh asas suatu syarikat bagi tahun taksiran 2005 berakhir pada atau selepas 1 Oktober 2005, hari terakhir untuk tempoh asas syarikat itu bagi tahun taksiran 2005 hendaklah disifatkan pada 30 September 2005.

(3) Jika terdapat perubahan sebahagian besar dalam pemegang syer syarikat itu yang disebut dalam subseksyen (1), Menteri boleh di bawah hal keadaan yang khas mengecualikan syarikat itu daripada peruntukan subseksyen itu.

(4) Dalam seksyen ini, “syer biasa” mempunyai erti yang sama yang diberikan kepadanya di bawah subseksyen 44(5c) Akta ibu.

Pemotongan Jadual 4A

34. Akta ibu dipinda dengan memotong Jadual 4A.

Pemotongan Jadual 4c

35. Akta ibu dipinda dengan memotong Jadual 4c.

Pindaan Jadual 6

36. Jadual 6 Akta ibu dipinda—

- (a) dalam perenggan 32, dengan menggantikan perkataan “six” dengan perkataan “ten”; dan
- (b) dalam perenggan 35, dengan memasukkan selepas perkataan “Interest” perkataan “or discount”.

Pindaan Jadual 7A

37. Jadual 7A Akta ibu dipinda dengan memasukkan selepas perenggan 6 perenggan yang berikut:

“6A. Where in the case of a business of a person the basis periods for two years of assessment overlap, the period common to those periods shall be deemed for the purposes of this Schedule to fall into the earlier of those periods and not into the later of those periods.”.

Peruntukan kecualian dan peralihan

38. Jika mana-mana orang—

- (a) telah membuat suatu pilihan yang berkenaan dengan suatu perbelanjaan modal yang dilakukan bagi maksud suatu projek pertanian yang diluluskan di bawah Jadual 4A; atau

- (b) telah diberikan suatu kelulusan berkenaan dengan suatu projek pengeluaran makanan di bawah Jadual 4c,

sebelum permulaan kuat kuasa seksyen 4, 7, 9, 34 dan 35 Akta ini, semua peruntukan Akta ibu sebelum dipinda di bawah seksyen itu hendaklah terus terpakai bagi maksud perenggan (a) dan (b).

BAB III

PINDAAN KEPADA AKTA CUKAI KEUNTUNGAN HARTA TANAH 1976

Permulaan kuat kuasa pindaan kepada Akta Cukai Keuntungan Harta Tanah 1976

39. (1) Seksyen 40, 48 dan 49 disifatkan telah mula berkuat kuasa pada 1 Oktober 2005.

(2) Seksyen 42 dan 43 mula berkuat kuasa pada 1 Januari 2006.

(3) Dalam teks bahasa kebangsaan, seksyen 47 disifatkan telah mula berkuat kuasa pada 11 September 2004.

Pindaan seksyen 9

40. Akta Cukai Keuntungan Harta Tanah 1976, yang disebut “Akta ibu” dalam Bab ini, dipinda dalam seksyen 9—

- (a) dalam subseksyen (3), dengan memotong perkataan “person or”; dan
- (b) dengan memasukkan selepas subseksyen (3) subseksyen yang berikut:

“(3A) Menteri boleh dalam apa-apa keadaan yang tertentu mengecualikan mana-mana orang daripada semua atau mana-mana peruntukan Akta ini, sama ada secara am atau berkenaan dengan apa-apa pendapatan daripada suatu jenis tertentu atau golongan pendapatan daripada suatu jenis tertentu.”.

Pindaan seksyen 15

41. Seksyen 15 Akta ibu dipinda dengan memasukkan selepas subseksyen (2) subseksyen yang berikut:

“(3) Jika dalam sesuatu tahun taksiran—

- (a) apa-apa taksiran yang dibuat berkenaan dengan seseorang bagi mana-mana tahun taksiran yang telah ditentukan oleh mahkamah atas rayuan atau semakan; atau
- (b) apa-apa pengecualian yang diberikan kepada mana-mana orang di bawah Akta ini yang telah ditarik balik kerana tidak mematuhi mana-mana syarat yang dikenakan dalam memberi pengecualian sedemikian,

Ketua Pengarah boleh, dalam tahun taksiran yang mula-mula disebut itu atau dalam masa enam tahun selepas tamat tempohnya membuat suatu taksiran berkenaan dengan orang itu bagi mana-mana tahun taksiran bagi maksud memberi kuat kuasa penentuan atau penarikan balik itu, mengikut mana-mana yang berkenaan.”.

Pindaan seksyen 24

42. Subseksyen 24(6) Akta ibu dipinda—

- (a) dalam perenggan (b), dengan menggantikan koma di hujung perenggan itu dengan noktah; dan
- (b) dengan memotong perkataan “dan jumlah wang yang dikehendaki bagi membuat pembayaran balik hendaklah dipertanggungkan pada Kumpulan Wang Disatukan”.

Seksyen baru 24A

43. Akta ibu dipinda dengan memasukkan selepas seksyen 24 seksyen yang berikut:

“Kumpulan Wang bagi Pembayaran Balik Cukai

24A. (1) Maka hendaklah dibayar dari semasa ke semasa ke dalam Kumpulan Wang yang ditubuhkan di bawah seksyen 111B Akta Cukai Pendapatan 1967 apa-apa amaun cukai yang dipungut di bawah Akta ini sebagaimana yang diberi kuasa oleh Menteri.

(2) Wang daripada Kumpulan Wang yang disebut dalam subseksyen (1), hendaklah dipakai bagi membuat sesuatu pembayaran balik untuk suatu amaun cukai yang telah dibayar berlebihan atas amaun yang kena dibayar sebagaimana yang ditentukan dalam seksyen 24.

(3) Seksyen 14A Akta Tatacara Kewangan 1957 tidak terpakai bagi mana-mana pembayaran balik amaun berlebihan yang kena dibayar sebagaimana yang ditentukan dalam seksyen 24.”.

Pindaan seksyen 45

44. Seksyen 45 Akta itu dipinda—

(a) dengan menggantikan subseksyen (2) dengan subseksyen yang berikut:

“(2) Mana-mana pegawai yang dilantik di bawah undang-undang yang berhubungan dengan cukai pendapatan, boleh menjalankan apa-apa tugas Ketua Pengarah di bawah Akta ini (yang bukan suatu tugas yang kena dijalankan menurut perintah statut atau bukan suatu tugas yang kena dijalankan di bawah seksyen 46 dan 57).”;

(b) dengan memotong subseksyen (3) dan (4); dan

(c) dalam subseksyen (5), dengan menggantikan perkataan “di bawah subseksyen (4) oleh seorang Penolong Kanan Pengarah atau Penolong Pengarah” dengan perkataan “pegawai yang dilantik di bawah subseksyen (2).”.

Pindaan seksyen 55

45. Seksyen 55 Akta itu dipinda dalam subseksyen (1) dengan memotong perkataan “, Pengarah Hasil Dalam Negeri, Sabah atau Pengarah Hasil Dalam Negeri, Sarawak,”.

Pindaan seksyen 56

46. Seksyen 56 Akta ibu dipinda dengan memotong perkataan “, kepada Pengarah Hasil Dalam Negeri, Sabah, kepada Pengarah Hasil Dalam Negeri, Sarawak,”.

Pindaan Jadual 2

47. Dalam teks bahasa kebangsaan, Akta ibu dipinda dalam Jadual 2 dengan menggantikan subperenggan 3(g) dengan subperenggan yang berikut:

“(g) pelupusan mana-mana aset yang boleh dikenakan cukai menurut suatu skim kewangan yang diluluskan oleh Bank Negara atau Suruhanjaya Sekuriti sebagai suatu skim yang mengikut prinsip Syariah, jika pelupusan itu menghendaki secara ketat bagi maksud mematuhi prinsip itu tetapi yang tidak dikehendaki bagi mana-mana skim kewangan yang lain.”.

Pindaan Jadual 3

48. Jadual 3 Akta ibu dipinda dengan memotong perenggan 3.

Peruntukan kecualian dan peralihan

49. Jika sebelum mula berkuat kuasanya pindaan kepada perenggan 3 Jadual 3 Akta ibu di bawah seksyen 48 Akta ini seseorang individu dikecualikan atas apa-apa keuntungan yang terakru berkenaan dengan pelupusan suatu kediaman persendirian di bawah seksyen 8 Akta ibu yang kediaman—

(a) dimiliki oleh isteri individu itu—

- (i) pilihan yang telah dibuat oleh individu itu di bawah perenggan 9 Jadual 3 kepada Akta ibu hendaklah tidak diambil kira bagi maksud Akta ibu; dan
- (ii) maka tidak ada pengecualian selanjutnya berkenaan dengan pelupusan mana-mana kediaman persendirian yang lain isteri individu itu;

(b) dimiliki oleh individu itu—

(i) isteri individu itu berhak kepada pengecualian mengikut perenggan 9 Jadual 3 kepada Akta ibu; dan

(ii) maka tidak ada pengecualian selanjutnya berkenaan dengan pelupusan mana-mana kediaman persendirian yang lain individu itu; atau

(c) dimiliki oleh individu itu dan isterinya secara bersesama, maka tidak ada pengecualian selanjutnya berkenaan dengan pelupusan mana-mana kediaman persendirian yang lain individu itu dan isterinya.

BAB IV

PINDAAN KEPADA AKTA SETEM 1949

Permulaan kuat kuasa pindaan kepada Akta Setem 1949

50. (1) Seksyen 51, 52, 53, 55 dan 56 disifatkan telah mula berkuat kuasa pada 1 Oktober 2005.

(2) Seksyen 54 mula berkuat kuasa pada 1 Januari 2006.

Pindaan seksyen 21

51. Akta Setem 1949, yang disebut “Akta ibu” dalam Bab ini, dipinda dalam subseksyen 21(2) dengan memotong perkataan “or three ringgit as the case may require”.

Pindaan seksyen 43

52. Akta ibu dipinda dengan menggantikan perenggan 43(5)(b) dengan perenggan yang berikut:

“(b) if it is stamped after the expiration of thirty days after it has been received in Malaysia, on payment in addition to the stamp duty of a penalty of—

(i) twenty-five ringgit or five per centum of the amount of the deficient duty, whichever sum be the greater, if the instrument is stamped within three months after the time for stamping;

- (ii) fifty ringgit or ten per centum of the amount of the deficient duty, whichever sum be the greater, if the instrument is stamped later than three months but not later than six months after the time for stamping; or
- (iii) one hundred ringgit or twenty per centum of the amount of the deficient duty, whichever sum be the greater, in any other case.”.

Pindaan seksyen 80

53. Seksyen 80 Akta ibu dipinda—

- (a) dalam subseksyen (1), dengan memotong perkataan “instrument or”;
- (b) dengan memasukkan selepas subseksyen (1) subseksyen yang berikut:
 - “(1A) The Minister of Finance may in any particular case—
 - (i) exempt from duty any instrument which would otherwise be chargeable under this Act; or
 - (ii) reduce or remit the duties with which any instrument is chargeable”; dan
- (c) dalam subseksyen (2), dengan memotong perkataan “any instrument or”.

Seksyen baru 80A

54. Akta ibu dipinda dengan memasukkan selepas seksyen 80 seksyen yang berikut:

“Fund for Tax Refund

80A. (1) There shall be paid from time to time into the Fund established under section 111B of the Income Tax Act 1967 such amount of duty collected under this Act as may be authorized by the Minister.

(2) The money of the Fund referred to in subsection (1), shall be applied for the making of a refund of any duty or any other payment required to be made by the Collector under this Act.

(3) Section 14A of the Financial Procedure Act 1957 shall not apply to any refund of any duty or any other payment required to be made under this Act.

(4) Where the Collector is authorized or required by this Act to make any refund of any duty or any other payment required under this Act, he shall certify the amount of the sum to be refunded or paid and cause the refund or payment to be made forthwith.”.

Pindaan Jadual Pertama

55. Jadual Pertama Akta ibu dipinda dalam butiran 22 dengan memasukkan selepas subbutiran (5) subbutiran yang berikut:

“(6) Being the security for securing the payment or repayment of money for the purchase of goods (within the meaning given under the First Schedule of the Hire Purchase Act 1967) in accordance with the Syariah principle of *Al Bai Bithaman Ajil*. RM10.00”.

Pindaan Jadual Kelima

56. Jadual Kelima Akta ibu dipinda dalam perenggan 8 dengan menggantikan perkataan “Kuala Lumpur Stock Exchange” dengan perkataan “Bursa Malaysia”.

BAB V

PINDAAN KEPADA AKTA PETROLEUM (CUKAI PENDAPATAN) 1967

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

57. Seksyen 60 dan 64 mula berkuat kuasa pada 1 Januari 2006.

Pindaan seksyen 2

58. Akta Petroleum (Cukai Pendapatan) 1967, yang disebut “Akta ibu” dalam Bab ini, dipinda dalam perenggan 2(1)(a), dalam takrif “authorized officer” dengan menggantikan perkataan “(1), (2), (3) or (4)” dengan perkataan “(1) or (2)”.

Pindaan seksyen 39

59. Seksyen 39 Akta ibu dipinda dengan memasukkan selepas subseksyen (3) subseksyen yang berikut:

“(4) Where in a year of assessment—

- (a) any assessment made in respect of any chargeable person for any year of assessment has been determined by the court on appeal or review; or
- (b) any exemption granted to any chargeable person under this Act has been withdrawn for failing to comply with any condition imposed in granting such exemption,

the Director General may in the first mentioned year of assessment or within six years after its expiration make an assessment in respect of that chargeable person for any year of assessment for the purpose of giving effect to the determination or withdrawal, as the case may be.”.

Seksyen baru 50A

60. Akta ibu dipinda dengan memasukkan selepas seksyen 50 seksyen yang berikut:

“Fund for Tax Refund

50A. (1) There shall be paid from time to time into the Fund established under section 111B of the Income Tax Act 1967 such amount of tax collected under this Act as may be authorized by the Minister.

(2) The money of the Fund referred to in subsection (1), shall be applied for the making of a refund of an amount of tax paid in excess of the amount payable as ascertained in section 50.

(3) Section 14A of the Financial Procedure Act 1957 shall not apply to any refund in excess of the amount payable as ascertained in section 50.”.

Pindaan seksyen 69

61. Seksyen 69 Akta ibu dipinda—

(a) dengan menggantikan subseksyen (2) dengan subseksyen yang berikut:

“(2) Any officer appointed under the law relating to income tax may exercise any function of the Director General under this Act (not being a function exercisable by a statutory order or a function exercisable under subsection 70(1) and section 82).”;

(b) dengan memotong subseksyen (3) dan (4); dan

(c) dalam subseksyen (5), dengan menggantikan perkataan “under subsection (4) by Senior Assistant or Assistant Director of Inland Revenue” dengan perkataan “under subsection (2) by the appointed officers.”.

Pindaan seksyen 77

62. Seksyen 77 Akta ibu dipinda dalam subseksyen (1) dengan memotong perkataan “, the Director of Inland Revenue, Sabah, or the Director of Inland Revenue, Sarawak,”.

Pindaan seksyen 78

63. Seksyen 78 Akta ibu dipinda dengan memotong perkataan “, to the Director of Inland Revenue, Sabah, to the Director of Inland Revenue, Sarawak,”.

Pindaan seksyen 81

64. Akta ibu dipinda dengan menggantikan seksyen 81 dengan seksyen yang berikut:

“**81.** Where the Director General is authorized or required by this Act to make any refund or repayment, he shall certify the amount of the sum to be refunded or repaid and cause the refund or repayment to be made forthwith.”.

BAB VI**PINDAAN KEPADA AKTA CUKAI AKTIVITI PERNIAGAAN
LUAR PESISIR LABUAN 1990****Pindaan seksyen 18**

65. Akta Cukai Aktiviti Perniagaan Luar Pesisir Labuan 1990 dipinda dalam subseksyen 18(1) dengan menggantikan perkataan “Timbalan Ketua Pengarah, Penolong Ketua Pengarah, Penolong Kanan Pengarah atau Penolong Pengarah, Hasil Dalam Negeri yang disebutkan dalam” dengan perkataan “mana-mana pegawai yang dilantik di bawah”.

UNDANG-UNDANG MALAYSIA**Akta 644****AKTA KEWANGAN 2005****SENARAI PINDAAN**

Undang-undang
yang meminda

Tajuk ringkas

Berkuat kuasa
dari

—TIADA—

UNDANG-UNDANG MALAYSIA**Akta 644****AKTA KEWANGAN 2005****SENARAI SEKSYEN YANG DIPINDA**

Seksyen

Kuasa meminda

Berkuat kuasa
dari

– TIADA –
