



UNDANG-UNDANG MALAYSIA

VERSI DALAM TALIAN TEKS CETAKAN
SEMULA YANG KEMAS KINI

Akta 693

AKTA KEWANGAN 2009

Sebagaimana pada 1 Februari 2018

AKTA KEWANGAN 2009

| | | |
|---|--------|---------------------------|
| Tarikh Perkenan Diraja | | 6 Januari 2009 |
| Tarikh penyiaran dalam <i>Warta</i> | | 8 Januari 2009 |
| Kali terakhir dipinda melalui Akta 719 yang mula berkuat kuasa pada | | lihat Bab VII Akta 719 |

UNDANG-UNDANG MALAYSIA

Akta 693

AKTA KEWANGAN 2009

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UNDANG-UNDANG MALAYSIA

Akta 693

AKTA KEWANGAN 2009

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 2009.

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) Perenggan 45(a) berkuat kuasa bagi tahun taksiran 2008 dan tahun-tahun taksiran yang berikutnya.

(2) Seksyen 4, 6, 7, 11, 12, 13, 14, 16, 17, 18, 19, 20, 21, 22, 23, 24, 27, 29, 38, perenggan 42(a) dan (b), perenggan 43(b), (c), (d), (e) dan (f), perenggan 45(b), perenggan 46(a), (c), (d), (f) dan (g) dan subperenggan 46(e)(i) dan (ii) berkuat kuasa bagi tahun taksiran 2009 dan tahun-tahun taksiran yang berikutnya.

(3) Seksyen 8, 9, 26, 28, 30, 31, 33, 34, 35, 36, perenggan 43(a), seksyen 44, perenggan 46(b) dan seksyen 47, 48, 49 dan 50 mula berkuat kuasa apabila mula berkuat kuasanya Akta ini.

(4) Seksyen 5, 10, 15, 25, 37, 39, 40 dan 41 dan perenggan 42(d) mula berkuat kuasa pada 1 Januari 2009.

(5) Perenggan 42(c) berkuat kuasa dari 1 Januari 2009 hingga 31 Disember 2011.

(6) Subperenggan 46(e)(iii) berkuat kuasa bagi tahun taksiran 2009 dan 2010.

(7) Seksyen 32 berkuat kuasa bagi tahun taksiran 2010 dan tahun-tahun taksiran yang berikutnya.

Pindaan seksyen 2

4. Akta Cukai Pendapatan 1967, yang disebut “Akta ibu” dalam Bab ini, dipinda dalam seksyen 2 dengan memasukkan selepas takrif “aggregate income” takrif yang berikut:

“*“amended return” means an amended return made in accordance with section 77B;*”.

Pindaan seksyen 6

5. Subseksyen 6(1) Akta ibu dipinda—

- (a) dalam perenggan (i), dengan menggantikan perkataan “only for a period of five years commencing from the year of assessment 2007” dengan perkataan “, in respect of subparagraphs (a) and (c) of that Part for a period of three years from the year of assessment 2009 and in respect of subparagraph (b) of that Part for a period of five years commencing from the year of assessment 2007”;
- (b) dengan menggantikan noktah di hujung perenggan (j) dengan koma bertitik; dan
- (c) dengan memasukkan selepas perenggan (j) perenggan yang berikut:
 - “(k) subject to section 109F but notwithstanding any other provisions of this Act, income tax shall be charged for each year of assessment upon the income of a non-resident person charged under paragraph 4(f) at the appropriate rate as specified under Part XIII of Schedule 1.”.

Pindaan seksyen 6A

6. Subseksyen 6A(2) Akta ibu dipinda dengan menggantikan perkataan “three hundred and fifty” di mana-mana jua terdapat dengan perkataan “four hundred”.

Pindaan seksyen 7

7. Seksyen 7 Akta ibu dipinda dengan memasukkan selepas subseksyen (1A) subseksyen yang berikut:

“(1B) Notwithstanding subsection (1), where a person who is a citizen and—

- (a) is employed in the public services or service of a statutory authority; and
- (b) is not in Malaysia at any day in the basis year for that particular year of assessment by reason of—
 - (i) having and exercising his employment outside Malaysia; or
 - (ii) attending any course of study in any institution or professional body outside Malaysia which is fully-sponsored by the employer,

he is deemed to be a resident for the basis year for that particular year of assessment and for any subsequent basis years when he is not in Malaysia.”.

Pindaan seksyen 15

8. Perenggan 15(a) Akta ibu dipinda dengan menggantikan perkataan “or a State Government” dengan perkataan “, a State Government or a local authority”.

Pindaan seksyen 15A

9. Subperenggan 15A(i) Akta ibu dipinda dengan menggantikan perkataan “or a State Government” dengan perkataan “, a State Government or a local authority”.

Seksyen baru 15B

10. Akta ibu dipinda dengan memasukkan selepas seksyen 15A seksyen yang berikut:

“Derivation of gains or profits in certain cases

15B. Gross income in respect of gains or profits to which paragraph 4(f) applies shall be deemed to be derived from Malaysia—

- (a) if responsibility for the payment of such gains or profits lies with the Government, a State Government or a local authority;
- (b) if responsibility for the payment of such gains or profits lies with a person who is a resident for that basis year; or
- (c) if the payment of such gains or profits is charged as an outgoing or expense in the accounts of a business carried on in Malaysia.”.

Pindaan seksyen 25

11. Seksyen 25 Akta ibu dipinda—

- (a) dalam subseksyen (1), dengan memasukkan selepas perkataan “subsection (1A)” perkataan “or (2A)”;

- (b) dalam subseksyen (2), dengan menggantikan perkataan “section 3 and subsection (5)” dengan perkataan “section 3 and subsections (2A) and (5)”;
- (c) dengan memasukkan selepas subseksyen (2) subseksyen yang berikut:

“(2A) Where gross income from an employment in relation to director’s fee or bonus is receivable in respect of the whole or part of the relevant period, that gross income shall, when received in any relevant period, be treated as the gross income of the relevant person for the second mentioned relevant period.”; dan
- (d) dalam subseksyen (3), dengan menggantikan perkataan “or (2)” dengan perkataan “, (2) or (2A)”.

Pindaan seksyen 32

12. Seksyen 32 Akta ibu dipinda—

- (a) dalam subperenggan (1A)(b)(i), dengan menggantikan perkataan “Bursa Malaysia” dengan perkataan “any stock exchange”; dan
- (b) dengan memasukkan selepas subseksyen (3) subseksyen yang berikut:

“(4) For the purposes of this section, the amount of gross income from the employment mentioned in paragraphs (2)(a), (b) and (3)(c) shall not include the amount of gross income in respect of any right to acquire shares in a company ascertained under subsection (1A).”.

Pindaan seksyen 34

13. Perenggan 34(6)(h) Akta ibu dipinda dengan memasukkan selepas perkataan “housing,” perkataan “conservation or preservation of environment, enhancement of income of the poor,”.

Pindaan seksyen 34A

14. Seksyen 34A Akta ibu dipinda—

(a) dalam subseksyen (1)—

(i) dengan menggantikan perkataan “research—” dengan perkataan “research approved by the Minister.”; dan

(ii) dengan memotong perenggan (a) dan (b);

(b) dalam subseksyen (2), dengan menggantikan perkataan “paragraph (1)(a)” dengan perkataan “subsection (1)”;

(c) dengan memotong subseksyen (3).

Pindaan seksyen 39

15. Perenggan 39(1)(j) Akta ibu dipinda dengan memasukkan selepas perkataan “section 109B” perkataan “or 109F”.

Pindaan seksyen 44

16. Seksyen 44 Akta ibu dipinda—

(a) dalam subseksyen (6), dengan menggantikan proviso dengan proviso yang berikut:

“Provided that the amount to be deducted from the aggregate income for the relevant year in respect of any gift of money made to any institution or organization approved for the purposes of this section by the Director General shall not exceed—

- (a) in the case of a person other than a company, seven per cent of the aggregate income of that person in the relevant year; or
 - (b) in the case of a company, ten per cent of the aggregate income of that company in the relevant year.”;
- (b) dalam subseksyen (11B), dengan menggantikan proviso dengan proviso yang berikut:

“Provided that the amount to be deducted pursuant to this subsection shall not exceed—

- (a) in the case of a person other than a company, the difference between the amount of seven per cent of the aggregate income of that person in the relevant year and the total amount that has been deducted pursuant to the proviso to subsections (6) and (11c) for that relevant year; or
 - (b) in the case of a company, the difference between the amount of ten per cent of the aggregate income of that company in the relevant year and the total amount that has been deducted pursuant to the proviso to subsections (6) and (11c) for that relevant year.”; dan
- (c) dalam subseksyen (11c), dengan menggantikan proviso dengan proviso yang berikut:

“Provided that the amount to be deducted pursuant to this subsection shall not exceed—

- (a) in the case of a person other than a company, the difference between the amount of seven per cent of the aggregate income of that person in the relevant year and the total amount that has been deducted pursuant to the proviso to subsections (6) and (11B) for that relevant year; or
- (b) in the case of a company, the difference between the amount of ten per cent of the aggregate income of that company in the relevant year and the total amount that has been deducted pursuant to the proviso to subsections (6) and (11B) for that relevant year.”.

Pindaan seksyen 44A

17. Subseksyen 44A(1) Akta ibu dipinda dengan menggantikan perkataan “fifty per cent” dengan perkataan “seventy per cent”.

Pindaan seksyen 53

18. Seksyen 53 Akta ibu dipinda—

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

“(3) In this section, “trade association” means any association of persons, of partnerships or of persons and partnerships formed with the main object of—

- (a) safeguarding or promoting the business of its members; or
- (b) developing and advancing the profession of its members.”; dan

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

“(4) Notwithstanding any other provisions of this Act, a trade association shall, for the purposes of this section, be deemed to be a body of persons and not a partnership.”.

Seksyen baru 53A

- 19.** Akta ibu dipinda dengan memasukkan selepas seksyen 53 seksyen yang berikut:

“Club, association or similar institution

53A. (1) This section shall apply to a body of persons which carry on a club, association or similar institution other than a trade association to which section 53 applies.

(2) Any income of the body of persons from transaction with members and any outgoing or expenses or capital allowances attributable to such income shall be disregarded for the purpose of this Act.

(3) The gross income of a body of persons for the basis period for the year of assessment shall include the amount of gross income for that period from the investment made out of any of the fund of the body of persons.

(4) The body of persons shall maintain a separate account in respect of income derived from its members and non-members.

(5) Where the amount of outgoing or expenses to be allowed or capital allowances to be made to the body of persons are common to income from transaction with members and non-members, the amount of outgoing or expenses that shall be allowed or capital allowances that shall be made to that body of persons in respect of income relating to transaction with non-

members shall be an amount as determined by applying the method as may be prescribed under this Act.

(6) In this section, “members”, in relation to a body of persons, means those persons who are entitled to vote at a general meeting of the body at which effective control is exercised over its affairs.”.

Pindaan seksyen 54a

20. Seksyen 54A Akta ibu dipinda—

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

“(1A) Where subsection (1) applies, a person who is entitled to an allowance under Schedule 3 and who has not made any claim under paragraph 77 of that Schedule in respect of such allowance, the amount of such allowance shall be deemed to have been made to him for the purpose of ascertaining his statutory income under subsection (1).”; dan

- (b) dalam perenggan (2)(a), dengan memasukkan selepas perkataan “capital allowances claimed” perkataan “or deemed to have been made under subsection (1A)”.

Seksyen baru 77B

21. Akta ibu dipinda dengan memasukkan selepas seksyen 77A seksyen yang berikut:

“Amendment of return

77B. (1) Where for a year of assessment a person has furnished a return in accordance with subsection 77(1) or 77A(1), that person may make amendment to such return in an amended

return as prescribed by the Director General in respect of the amount of tax or additional tax payable by that person on the chargeable income or on the amount of tax which has been or would have been wrongly repaid to him.

(2) An amended return under subsection (1) shall only be made after the due date for the furnishing of the return in accordance with subsection 77(1) or 77A(1), but not later than six months from that date.

(3) For the purposes of this section, the amended return shall—

- (a) specify the amount or additional amount of chargeable income and the amount of tax or additional tax payable on that chargeable income;
- (b) specify the amount of tax payable on the tax which has or would have been wrongly repaid to him;
- (c) specify the increased sum ascertained in accordance with subsection (4); or
- (d) contain such particulars as may be required by the Director General.

(4) The tax or additional tax payable under subsection (1) shall—

- (a) if the amended return is furnished within a period of sixty days after the due date for the furnishing of the return in accordance with subsection 77(1) or 77A(1), be increased by a sum equal to ten per cent of the amount of such tax or additional tax; or
- (b) if the amended return is furnished after the period of sixty days from the due date for the furnishing of the return in accordance with subsection 77(1) or 77A(1) but not later than six months from that

date, be increased by a sum which shall be determined in accordance with the following formula:

$$B + [(A + B) \times 5\%]$$

where A is the amount of such tax payable or additional tax payable; and

B is ten per cent of the amount of such tax payable or additional tax payable,

and the amount of the increased sum shall constitute part of the amount of tax or additional tax payable under subsection (1).

(5) The amendment under subsection (1) shall only be made once.

(6) Where—

- (a) a return for a year of assessment has been furnished in accordance with subsection 77(1) or 77A(1); and
- (b) the Director General has made an assessment for that year of assessment under section 91,

no amendment shall be allowed under this section.”.

Seksyen baru 91A

22. Akta ibu dipinda dengan memasukkan selepas seksyen 91 seksyen yang berikut:

“Deemed assessment on the amended return

91A. (1) Where a person has furnished an amended return in accordance with section 77B for a year of assessment, the Director General shall be deemed to have made, on the day on

which the amended return is furnished, an assessment or additional assessment in respect of that person—

- (a) in the amount of tax or additional tax payable on the chargeable income; or
- (b) in the amount of tax which has been or would have been wrongly repaid,

the tax or additional tax and the chargeable income being the respective amounts as specified in the amended return.

(2) For the purpose of this Act, where the Director General is deemed to have made an assessment or additional assessment under subsection (1)—

- (a) the amended return referred to in that subsection shall be deemed to be a notice of assessment or additional assessment; and
- (b) the deemed notice of assessment or additional assessment shall be deemed to have been served on the person on the day on which the Director General is deemed to have made the assessment or additional assessment.”.

Pindaan seksyen 93

23. Seksyen 93 Akta ibu dipinda dengan menggantikan perkataan “subsection 90(1)” dengan perkataan “subsections 90(1) and 91A(1)”.

Pindaan seksyen 96

24. Subseksyen 96(1) Akta ibu dipinda dengan menggantikan perkataan “subsection 90(1)” dengan perkataan “subsections 90(1) and 91A(1)”.

Seksyen baru 97A

25. Akta ibu dipinda dengan memasukkan selepas seksyen 97 seksyen yang berikut:

“Notification of non-chargeability

97A. (1) Where in ascertaining the chargeable income of a person, it appears to the Director General that no assessment shall be made in respect of that person for any year of assessment by reason of no adjusted income, statutory income, aggregate income or total income, he may notify that person in writing that no assessment shall be made for that year of assessment and the computation with regard to it.

(2) Where a person is dissatisfied with the notification made by the Director General under subsection (1), he may within thirty days from the date of being so notified, appeal to the Special Commissioners as if the notification were a notice of assessment and the provisions of this Act relating to appeals shall apply accordingly with such necessary modifications.

(3) If no notice of appeal against a notification made by the Director General under subsection (1) has been given within the time specified under that subsection or any extended period thereof, the notification shall be final and conclusive for the purposes of this Act.

(4) Nothing in this section shall prejudice the exercise of any power conferred on the Director General by section 91.”.

Pindaan seksyen 98

26. Subseksyen 98(3) Akta ibu dipinda dengan menggantikan perkataan “one of those persons to be the Chairman” dengan perkataan “from amongst those persons a Chairman and such number of Deputy Chairman”.

Pindaan seksyen 103**27. Seksyen 103 Akta ibu dipinda—**

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

“(1A) Where an assessment or additional assessment has been made under section 91^a, the tax or additional tax payable under the assessment shall be due and whether or not that person appeals against the assessment or additional assessment:

Provided that where the amended return is furnished within a period of sixty days after the due date and the amount of tax due and payable has not been paid within the period of sixty days from the due date, so much of the tax as is unpaid upon the expiration of that period shall without any further notice being served be further increased by a sum equal to five per cent of the tax so unpaid, and that sum shall be recoverable as if it were tax due and payable under this Act.”; dan

- (c) dalam subseksyen (9), dengan memasukkan selepas perkataan “sum under subsection” perkataan “(1A),”.

Pindaan seksyen 104**28. Seksyen 104 Akta ibu dipinda—**

- (a) dalam perenggan (1)(b), dengan menggantikan perkataan “103(3), (4), (5), (6), (7) or (8)” dengan perkataan “103(1A), (3), (4), (5), (6), (7) or (8), or subsection 107B(4) or 107C(10)”;
- (b) dalam perenggan (1)(c), dengan menggantikan perkataan “or 109B(2),” dengan perkataan “, 109B(2) or 109F(2),”; dan

(c) dalam subseksyen (6)—

- (i) dengan menggantikan noktah di hujung takrif “immigration officer” dengan koma bertitik; dan
- (ii) dengan memasukkan selepas takrif “immigration officer” takrif yang berikut:

“ “person” includes any person who is a director within the meaning of section 75A.”.

Pindaan seksyen 106

29. Subseksyen 106(3) Akta ibu dipinda dengan menggantikan perkataan “subsection 103(3)” dengan perkataan “subsection 103(1A), (3)”.

Pindaan seksyen 107A

30. Seksyen 107A Akta ibu dipinda dengan memasukkan selepas subseksyen (4) subseksyen yang berikut:

“(4A) Notwithstanding the foregoing subsections, where the amount due from the payer under subsection (1) is increased by a sum under subsection (2), the Director General may in his discretion for any good cause shown remit the whole or any part of that sum and, where the amount remitted has been paid, the Director General shall repay the same.”.

Pindaan seksyen 107C

32. Seksyen 107C Akta ibu dipinda—

- (a) dalam subseksyen (4A), dengan menggantikan perkataan “Where a company” dengan perkataan “Subject to subsections (4B) and (4C), where a company”;

- (b) dengan memasukkan selepas subseksyen (4A) subseksyen yang berikut:

“(4B) The provision of subsection (4A) shall not apply to a company referred to in that subsection if more than—

- (a) fifty per cent of the paid up capital in respect of ordinary shares of the company is directly or indirectly owned by a related company;
- (b) fifty per cent of the paid up capital in respect of ordinary shares of the related company is directly or indirectly owned by the first mentioned company; or
- (c) fifty per cent of the paid up capital in respect of ordinary shares of the first mentioned company and the related company is directly or indirectly owned by another company.

(4C) For the purpose of subsection (4B), “related company” means a company which has a paid up capital in respect of ordinary shares of more than two million and five hundred thousand ringgit at the beginning of the basis period for a year of assessment.”;

- (c) dalam subseksyen (8), dengan memasukkan selepas perkataan “(7)” perkataan “but subject to subsection (8A)”;
- dan
- (d) dengan memasukkan selepas subseksyen (8) subseksyen yang berikut:

“(8A) Where the Director General directs a company to make payment by instalments under subsection (8) before the sixth month of the basis period for a year of assessment of that company, the total amount of that instalments shall be deemed for the purpose of this section to be the estimate of tax payable by that company for that year of assessment:

Provided that, subject to any revision under subsection (7), that instalments shall be payable in accordance with subsections (8) and (9).

(8B) Where subsection (8A) applies and for a year of assessment, a company has furnished a revised estimate under subsection (7), reference to the amount of instalments which is payable in subsection (7) shall be construed as reference to the amount of instalments which is payable under subsection (8) prior to the revised estimate.”.

Pindaan seksyen 109

33. Seksyen 109 Akta ibu dipinda—

- (a) dalam subseksyen (1), dengan menggantikan proviso dengan proviso yang berikut:

“Provided that the Director General may under special circumstances allow extension of time for tax deducted to be paid over.”; dan

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

“(3A) Notwithstanding the foregoing subsections, where the amount due from the payer under subsection (1) is increased by a sum under subsection (2), the Director General may in his discretion for any good cause shown remit the whole or any part of that sum and, where the amount remitted has been paid, the Director General shall repay the same.”.

Pindaan seksyen 109B

34. Seksyen 109B Akta ibu dipinda—

- (a) dalam subseksyen (1), dengan menggantikan proviso dengan proviso yang berikut:

“Provided that the Director General may under special circumstances allow extension of time for tax deducted to be paid over.”; dan

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

“(3A) Notwithstanding the foregoing subsections, where the amount due from the payer under subsection (1) is increased by a sum under subsection (2), the Director General may in his discretion for any good cause shown remit the whole or any part of that sum and, where the amount remitted has been paid, the Director General shall repay the same.”.

Pindaan seksyen 109D

35. Seksyen 109D Akta ibu dipinda—

- (a) dalam subseksyen (2), dengan menggantikan proviso dengan proviso yang berikut:

“Provided that the Director General may under special circumstances allow extension of time for tax deducted to be paid over.”; dan

- (b) dengan memasukkan selepas subseksyen (4) subseksyen yang berikut:

“(4A) Notwithstanding the foregoing subsections, where the amount due from the payer under subsection (2) is increased by a sum under subsection (3), the Director General may in his discretion for any good cause shown remit the whole or any part of that sum and, where the

amount remitted has been paid, the Director General shall repay the same.”.

Pindaan seksyen 109E

36. Seksyen 109E Akta ibu dipinda—

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

“(3) The Director General may in relation to subsection (2) under special circumstances allow extension of time for the amount of tax deducted to be paid over.”; dan

- (b) dengan memasukkan selepas subseksyen (6) subseksyen yang berikut:

“(7) Notwithstanding the foregoing subsections, where the amount due from the payer under subsection (2) is increased by a sum under subsection (4), the Director General may in his discretion for any good cause shown remit the whole or any part of that sum and, where the amount remitted has been paid, the Director General shall repay the same.”.

Seksyen baru 109F

37. Akta ibu dipinda dengan memasukkan selepas seksyen 109E seksyen yang berikut:

“Deduction of tax from gains or profits in certain cases derived from Malaysia

109F. (1) Where any person (in this section referred to as “the payer”) is liable to make payments to a non-resident in relation to

any gains or profits falling under paragraph 4(f) which is derived from Malaysia, he shall upon paying or crediting such payments deduct therefrom tax at the rate applicable to such payments, and (whether or not that tax is so deducted) shall within one month after paying or crediting such payments render an account and pay the amount of that tax to the Director General:

Provided that the Director General may under special circumstances allow extension of time for the amount of tax deducted to be paid over.

(2) Where the payer fails to pay any amount due from him under subsection (1), the amount which he fails to pay shall be increased by a sum equal to ten per cent of the amount which he fails to pay, and that amount and the increased sum shall be a debt due from him to the Government and shall be payable forthwith to the Director General.

(3) 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—

- (a) the Director General shall, in the manner provided by section 110, apply that amount towards payment of the tax charged on the person to whom the payer was liable to pay the payments to which the amount relates; and
- (b) if the payer has not deducted that amount in paying the payment under subsection (1) with respect to which the amount relates, he may recover that amount from that person as a debt due to the payer.

(4) Notwithstanding the foregoing subsections, where the amount due from the payer under subsection (1) is increased by a sum under subsection (2), the Director General may in his discretion for any good cause shown remit the whole or any part of that sum and, where the amount remitted has been paid, the Director General shall repay the same.

(5) Section 110 shall apply *mutatis mutandis* to tax deducted under this section.”.

Pemotongan seksyen 130

38. Akta ibu dipinda dengan memotong seksyen 130.

Seksyen baru 138c

39. Akta ibu dipinda dengan memasukkan selepas seksyen 138B seksyen yang berikut:

“Advance Pricing Arrangement

138c. (1) Subject to this section and any rules prescribed under this Act, on the application made to the Director General by any person who carries out a cross border transaction with an associated person—

- (a) the Director General may enter into an advance pricing arrangement with that person; or
- (b) in the case where section 132 applies, the competent authorities may enter into an advance pricing arrangement,

in order to determine the transfer pricing methodology to be used in any future apportionment or allocation of income or deduction to ensure the arm’s length transfer prices in relation to that transaction.

(2) An application under subsection (1) shall be made in the prescribed form and shall contain particulars as may be required by the Director General.

(3) The transactions referred to in subsection (1) shall be construed as a transaction between—

- (a) persons one of whom has control over the other;
- (b) individuals who are relatives of each other; or
- (c) persons both of whom are controlled by some other person.

(4) In this section, “relative” and “transaction” have the same meanings assigned to them under subsection 140(8).”.

Seksyen baru 140A

40. Akta ibu dipinda dengan memasukkan selepas seksyen 140 seksyen yang berikut:

“Power to substitute the price and disallowance of interest on certain transactions

140A. (1) This section shall apply notwithstanding section 140 and subject to any rules prescribed under this Act.

(2) Subject to subsections (3) and (4), where a person in the basis period for a year of assessment enters into a transaction with an associated person for that year for the acquisition or supply of property or services, then, for all purposes of this Act, that person shall determine and apply the arm’s length price for such acquisition or supply.

(3) Where the Director General has reason to believe that any property or services referred to in subsection (2) is acquired or supplied at a price which is either less than or greater than the price which it might have been expected to fetch if the parties to the transaction had been independent persons dealing at arm’s length, he may in determination of the gross income, adjusted income or adjusted loss, statutory income, total income or chargeable income of the person, substitute the price in respect of the transaction to reflect an arm’s length price for the transaction.

(4) Where the Director General, having regard to the circumstances of the case, is of the opinion that in the basis period for a year of assessment the value or aggregate of all financial assistance granted by a person to an associated person who is a resident, is excessive in relation to the fixed capital of such person, any interest, finance charge, other consideration payable for or losses suffered in respect of the financial assistance shall, to the extent to which it relates to the amount which is excessive, be disallowed as a deduction for the purposes of this Act.

(5) The transactions or the financial assistance referred to in subsection (2) or (4) respectively, shall be construed as a transaction or financial assistance between—

- (a) persons one of whom has control over the other;
- (b) individuals who are relatives of each other; or
- (c) persons both of whom are controlled by some other person.

(6) In this section, “relative” and “transaction” have the same meanings assigned to them under subsection 140(8).”.

Pindaan seksyen 154

41. Subseksyen 154(1) Akta ibu dipinda—

- (a) dalam perenggan (eb), dengan memasukkan selepas perkataan “or 138B” perkataan “, or to any arrangement under section 138C”; dan
- (b) dengan memasukkan selepas perenggan (ec) perenggan yang berikut:
 - “(ed) implementing and facilitating the operation of section 140A;”.

Pindaan Jadual 1**42.** Jadual 1 kepada Akta ibu dipinda—*(a)* dalam Bahagian 1—

- (i) dengan menggantikan perenggan 1 dengan perenggan yang berikut:

“1. Except where paragraphs 1A, 2, 2A and 3 provide otherwise, income tax shall be charged for a year of assessment upon the chargeable income of every person at the following rates:

| Chargeable Income | RM | Rate of Income Tax |
|--------------------------------|---------|--------------------|
| 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 | 15,000 | 3 per cent |
| For every ringgit of the next | 15,000 | 7 per cent |
| For every ringgit of the next | 15,000 | 12 per cent |
| For every ringgit of the next | 20,000 | 19 per cent |
| For every ringgit of the next | 30,000 | 24 per cent |
| For every ringgit exceeding | 100,000 | 27 per cent”; |

- (ii) dalam perenggan 1A, dengan menggantikan perkataan “28 per cent” dengan perkataan “27 per cent”;

- (iii) dalam perenggan 2A, dengan menggantikan perkataan “paragraph 3” dengan perkataan “paragraphs 2B, 2C and 3”; dan
- (iv) dengan memasukkan selepas perenggan 2A perenggan yang berikut:

“2B. The provisions of paragraph 2A shall not apply to a company referred to in that paragraph if more than—

- (a) fifty per cent of the paid up capital in respect of ordinary shares of the company is directly or indirectly owned by a related company;
- (b) fifty per cent of the paid up capital in respect of ordinary shares of the related company is directly or indirectly owned by the first mentioned company; or
- (c) fifty per cent of the paid up capital in respect of ordinary shares of the first mentioned company and the related company is directly or indirectly owned by another company.

2C. For the purpose of paragraph 2B, “related company” means a company which has a paid up capital in respect of ordinary shares of more than two million and five hundred thousand ringgit at the beginning of the basis period for a year of assessment.”;

- (b) dalam Bahagian IV, dalam ruang “Rate of income tax”—
 - (i) dengan menggantikan perkataan “3 per cent” dengan perkataan “2 per cent”; dan
 - (ii) dengan menggantikan perkataan “28 per cent” dengan perkataan “27 per cent”;
- (c) dalam Bahagian X—
 - (i) dalam subperenggan 1(a), dengan menggantikan perkataan “15%” dengan perkataan “10%”; dan

- (ii) dalam subperenggan 1(c), dengan menggantikan perkataan “20%” dengan perkataan “10%”; dan
- (d) dengan memasukkan selepas Bahagian XII Bahagian yang berikut:

“PART XIII

Notwithstanding Parts I and II but subject to Parts X, XI and XII, income tax shall be charged on the income of a non-resident person consisting of gains or profits falling under paragraph 4(f) which is derived from Malaysia at the rate of 10% of gross.”

Pindaan Jadual 3

43. Jadual 3 kepada Akta ibu dipinda—

- (a) dengan memasukkan selepas perenggan 2c perenggan yang berikut:

“2b. For the purpose of paragraph 1, the capital expenditure incurred by a person on the provision of machinery or plant shall not include any amount paid to a non-resident person in consideration of services rendered in connection with the installation or operation of that machinery or plant, if tax has not been deducted therefrom and paid to the Director General under paragraph 109B(1)(a) of the Act:

Provided that this paragraph shall not apply if the person has paid the amount referred to in subsection 109B(2).”;

- (b) dengan memasukkan selepas subperenggan 19A(2) subperenggan yang berikut:

“(3) The proviso to subparagraph (1) shall not apply to a company resident in Malaysia which has a paid up capital in respect of ordinary shares of two million and five hundred thousand ringgit and less at the beginning of the basis period for a year of assessment.

(4) A company referred to in subparagraph (3) shall not include a company where more than—

- (a) fifty per cent of the paid up capital in respect of ordinary shares of the second mentioned company is directly or indirectly owned by a related company;
- (b) fifty per cent of the paid up capital in respect of ordinary shares of the related company is directly or indirectly owned by the second mentioned company; or
- (c) fifty per cent of the paid up capital in respect of ordinary shares of the second mentioned company and the related company is directly or indirectly owned by another company.

(5) For the purpose of subparagraph (4), “related company” means a company which has a paid up capital in respect of ordinary shares of more than two million and five hundred thousand ringgit at the beginning of the basis period for a year of assessment.”;

(c) dalam perenggan 36—

- (i) dengan menggantikan noktah di hujung perenggan itu dengan noktah bertindih; dan
- (ii) dengan memasukkan proviso yang berikut:

“Provided that this paragraph shall not apply in respect of any amount incurred under paragraph 67C.”;

(d) dalam tajuk sebelum perenggan 37B, dengan memotong perkataan “*or training*”;

(e) dalam perenggan 37B—

- (i) dengan memotong perkataan “, industrial training or training”;
- (ii) dengan menggantikan noktah bertindih dengan noktah;
- (iii) dengan memotong proviso; dan

- (iv) dalam subperenggan (a), dengan memasukkan selepas koma bertitik perkataan “or”; dan
- (v) dengan memotong perenggan (b) dan (d); dan
- (f) dengan memasukkan selepas perenggan 67B perenggan yang berikut:

“67c. (1) For the purpose of this Schedule, where—

- (a) a person has incurred qualifying plant expenditure in respect of an asset for the purposes of a business of his and in the basis period for a year of assessment the asset is disposed of; and
- (b) pursuant to any written law or agreement, that person is subsequently required to dismantle and remove the asset and restore the site on which the asset is located,

the residual expenditure under paragraph 68 of this Schedule shall be deemed to include any amount incurred for dismantling and removing the asset and restoring the site.

(2) Notwithstanding paragraph 61, in this paragraph “disposed of” means discarded, destroyed or ceased to be used for the purposes of the business.

(3) This paragraph shall not apply if the asset which has been dismantled and removed is subsequently used for any other business of that person or any other person.

(4) The amount incurred in subparagraph (1) shall not include any amount paid to a non-resident which are subject to section 109B, if tax has not been deducted therefrom and paid to the Director General under that section:

Provided that this paragraph shall not apply if the person has paid the amount referred to in subsection 109B(2).”.

Pindaan Jadual 5

44. Perenggan 1 Jadual 5 kepada Akta ibu dipinda—

- (a) dalam subperenggan (2), dengan memasukkan selepas perkataan “Chairman” perkataan “or Deputy Chairman”;
- (b) dengan menggantikan subperenggan (3) dengan subperenggan yang berikut:

“(3) Two or more hearing of appeals may be heard concurrently at any one time.”; dan

- (c) dengan memasukkan selepas subperenggan (3) subperenggan yang berikut:

“(4) If the Chairman or Deputy Chairman has not been appointed or is not present at the hearing 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.”.

Pindaan Jadual 6

45. Jadual 6 kepada Akta ibu dipinda—

- (a) dalam perenggan 25c—
 - (i) dengan menggantikan perkataan “or service excellence award” dengan perkataan “, service excellence, innovation or productivity award”; dan
 - (ii) dengan menggantikan perkataan “one thousand ringgit” dengan perkataan “two thousand ringgit”; dan
- (b) dalam subperenggan 28(1), dengan menggantikan perkataan “Without prejudice to the provisions of section 130, income of” dengan perkataan “Income of”.

Pindaan Jadual 7A**46.** Jadual 7A kepada Akta ibu dipinda—

- (a) dengan menggantikan perkataan “twelve months” di mana-mana jua terdapat dalam perenggan 1, 1A dan 1C dengan perkataan “thirty-six months”;
- (b) dengan menggantikan perenggan 1B dengan perenggan yang berikut:

“**1B.** (1) Where a company has incurred capital expenditure in respect of an asset for the purpose of a qualifying project and that asset is acquired by a person (in this paragraph referred to as “the acquirer”) from that company or from any other person (in this paragraph referred to as “the disposer”) and at the time of the acquisition—

- (a) the disposer of the asset is a person over whom the acquirer of the asset has control;
- (b) the acquirer of the asset is a person over whom the disposer of the asset has control;
- (c) some other person has control directly or indirectly over the disposer and acquirer of the asset; or
- (d) the acquisition is effected in consequence of a scheme of reconstruction or amalgamation of companies,

this Schedule shall not apply to the acquirer in respect of the asset.

(2) In this paragraph—

“asset” means a factory, plant or machinery referred to in paragraph 1, or plant, machinery or building referred to in the definition of “capital expenditure” in paragraph 9;

“control”, in relation to a company, means the power of a person to secure, by means of the holding of shares or the possession of voting power in or in relation to that or any other company, or by virtue of any powers conferred by the articles of association or other document regulating that or any other company, that the affairs of the first mentioned company are conducted in accordance with the wishes of that person.”;

- (c) dalam perenggan 2A, dengan menggantikan perkataan “two years” dengan perkataan “five years”;
- (d) dengan menggantikan subperenggan 7(b) dengan subperenggan yang berikut:

“(b) for the period prescribed under the relevant provisions of the Promotion of Investments Act 1986 in respect of a promoted activity or promoted product for which the company has been granted approval for investment tax allowance under the relevant provisions of that Act;”;

- (e) dalam perenggan 8—

- (i) dalam subperenggan (a), dengan memotong perkataan “or processing”;
- (ii) dengan memotong subperenggan (b);
- (iii) dengan menggantikan subperenggan (d) dengan subperenggan yang berikut:

“(d) a project undertaken by a person—

- (i) in transforming his business of rearing chickens and ducks from an opened house to a closed house system; or
- (ii) in expanding his existing business of rearing chickens and ducks in a closed house system,

as verified by the Minister responsible for agriculture and agro-based industry.”;

- (f) dalam perenggan 9—

- (i) dengan memasukkan selepas takrif “incurred” takrif yang berikut:

“ “manufacturing” means—

- (a) conversion by manual or mechanical means of organic or inorganic materials into a new product by changing

the size, shape, composition, nature or quality of such materials;

- (b) assembly of parts into a piece of machinery or products; or
- (c) mixing of materials by a chemical reaction process including biochemical process that changes the structure of a molecule by the breaking of the intra molecular bonds or by altering the spatial arrangement of atom in the molecule,

but does not include—

- (aa) the installation of machinery or equipment for the purpose of construction;
 - (bb) a simple packaging operations such as bottling, placing in boxes, bags and cases;
 - (cc) a simple fixing;
 - (dd) a simple mixing of any products;
 - (ee) a simple assembly of parts;
 - (ff) any activity to ensure the preservation of products in good condition during transportation and storage;
 - (gg) any activity to facilitate shipment and transportation;
 - (hh) any activity of packaging or presenting goods for sale; or
 - (ii) any activity that may be prescribed by the Minister, notwithstanding the above interpretation;’;
- (ii) dengan menggantikan noktah di hujung takrif “operation” dengan koma bertitik; dan
 - (iii) dengan memasukkan selepas takrif “operation” takrif yang berikut:

‘ “simple” generally describes an activity which does not need special skills, machines, apparatus or equipment

especially produced or installed for carrying out the activity.’; dan

- (g) dalam perenggan 11, dengan menggantikan perkataan “twelve months” di mana-mana jua terdapat dengan perkataan “thirty-six months”.

BAHAGIAN II

PERUNTUKAN KECUALIAN DAN PERALIHAN

Pemakaian Bahagian ini

47. (1) Seksyen 48, 49 dan 50 hendaklah dibaca bersama dengan dan sebagai tambahan kepada masing-masing peruntukan seksyen 45, 46 dan 51 Akta Kewangan 2007 [*Akta 683*].

(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.

Penyata kepada Ketua Pengarah

48. (1) Walaupun tiada dividen dibayar oleh suatu syarikat menurut subseksyen 40(1) Akta Kewangan 2007 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 yang dikehendaki bagi maksud menentukan baki 108 atau baki 108 tersemak, atau mana-mana lebihan di bawah seksyen 48 Akta Kewangan 2007 atau seksyen 49 pada akhir tempoh asas 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 bolehlah dikemukakan kepada Ketua Pengarah mengikut seksyen 152A Akta ibu.

(4) Jika berhubung dengan tahun taksiran 2008, 2009, 2010, 2011, 2012, 2013 atau 2014 suatu syarikat tidak mengemukakan penyata mengikut seksyen ini atau seksyen 45 Akta Kewangan 2007 Ketua Pengarah boleh mengira amaun lebihan yang disebut dalam seksyen 48 Akta Kewangan 2007 atau seksyen 49 dan hendaklah menyerahkan kepada syarikat itu satu rekuisisi bertulis dalam borang yang ditetapkan meminta syarikat itu membayar amaun yang bersamaan dengan lebihan itu dan amaun yang dinaikkan tidak melebihi amaun yang bersamaan dengan lebihan itu, dan amaun yang bersamaan dengan lebihan itu dan kenaikan 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.

(5) 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.

Amaun lebihan baki 108

49. (1) Jika amaun cukai yang dilepaskan, diremitkan atau dibayar balik di bawah seksyen 46 Akta Kewangan 2007 melebihi baki 108 atau baki 108 tersemak, mengikut mana-mana yang berkenaan, lebihan itu hendaklah menjadi hutang yang kena dibayar oleh syarikat itu kepada Kerajaan dan hutang itu hendaklah kena dibayar pada hari terakhir pada bulan ketujuh (dalam seksyen ini disebut “tarikh kena dibayar”) dari tarikh yang berikutan dengan penutupan tempoh perakaunan syarikat itu yang baginya cukai itu dilepaskan, diremitkan atau dibayar balik.

(2) Jika apa-apa amaun yang terhutang dan kena dibayar di bawah subseksyen (1) tidak dibayar pada tarikh kena dibayar, amaun hutang yang tidak dibayar itu hendaklah, tanpa apa-apa notis selanjutnya disampaikan, dinaikkan dengan suatu amaun yang bersamaan dengan sepuluh peratus hutang yang tidak dibayar itu, 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 hendaklah kena dibayar dengan serta-merta kepada Ketua Pengarah.

(3) Seksyen ini hendaklah terpakai jika tiada dividen dibayar menurut seksyen 40 Akta Kewangan 2007.

(4) Seksyen ini hendaklah terpakai walaupun syarikat itu telah melaksanakan opsyen yang tidak boleh batal di bawah seksyen 50 Akta Kewangan 2007.

(5) 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.

Tolakan bagi cukai yang dipotong

50. Seseorang tidak layak kepada tolakan mengikut seksyen 51 Akta Kewangan 2007 jika dividen yang dibayar kepada orang itu tidak dibayar secara tunai.

BAHAGIAN III

PINDAAN KEPADA AKTA SETEM 1949

Permulaan kuat kuasa pindaan kepada Akta Setem 1949

51. Bab ini mula berkuat kuasa pada 1 Januari 2009.

Pindaan seksyen 2

52. Akta Setem 1949, yang disebut “Akta ibu” dalam Bab ini, dipinda dalam seksyen 2—

- (a) dalam takrif “duly stamped”, dengan menggantikan proviso dengan proviso yang berikut:

“Provided that a stamp certificate or official receipt for the proper amount or amount of initial duty may be attached or affixed to any instrument in lieu of the stamp, and the instrument shall be deemed to be duly stamped;”;
dan

- (b) dengan memasukkan selepas takrif “small and medium enterprise” takrif yang berikut:

‘ “stamp certificate” means a certificate that is issued electronically in respect of any instrument chargeable with duty denoting the amount of duty paid in respect of that instrument;’.

Pindaan seksyen 7

53. Seksyen 7 Akta ibu dipinda dengan menggantikan subseksyen (1) dengan subseksyen yang berikut:

“(1) Subject to any rules made under paragraph 82(b), all duties with which any instruments are chargeable under this Act shall be paid, and payment shall be indicated on such instrument by—

- (a) means of an adhesive stamp;
- (b) affixing an official receipt to such instrument; or
- (c) attaching a stamp certificate to such instrument.”.

Seksyen baru 11A

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

“Replica

11A. (1) Where a replicate of an instrument is presented to the Collector, the replicate of such instrument shall not be deemed to be duly stamped unless it can be shown to the satisfaction of the Collector that all the facts and circumstances affecting the liability of the original instrument to duty, and the amount of the duty chargeable thereon has been paid.

(2) For the purpose of subsection (1), the Collector shall indorse on the replicate of the instrument that full and proper duty with which the original is chargeable had been paid upon payment of a fee of one hundred ringgit for each replicate of an instrument.”.

Pindaan seksyen 12

55. Akta ibu dipinda dengan menggantikan seksyen 12 dengan seksyen yang berikut:

“12. The duplicate or counterpart of an instrument chargeable with duty (except the counterpart of an instrument chargeable as a lease, such counterpart not being executed by or on behalf of any lessor or grantor) shall not be deemed to be duly stamped unless—

- (a) it is stamped as an original instrument;
- (b) it appears by a certificate indorsed by the Collector on the duplicate or counterpart that full and proper duty has been paid on the original instrument; or
- (c) there is denoted on the stamp certificate issued for the duplicate or counterpart that payment of the stamp duty has been paid in respect of the original instrument.”.

Pindaan seksyen 36

56. Seksyen 36 Akta ibu dipinda dengan menggantikan subseksyen (1) dengan subseksyen yang berikut:

“(1) All instruments chargeable with duty and executed by any person in Malaysia (except an instrument which by virtue of section 47 cannot be stamped after execution) shall be brought to the Collector and the Collector shall assess the duty, if any, with which in his judgment the instrument is chargeable.”.

Pindaan seksyen 37

57. Seksyen 37 Akta ibu dipinda—

- (a) dalam subseksyen (1), dengan memotong perkataan “is in his opinion one of a description chargeable with duty,”;
- (b) dalam subseksyen (2), dengan memotong perkataan “in his opinion”; dan
- (c) dengan memasukkan selepas subseksyen (4) subseksyen yang berikut:

“(5) This section shall only apply to instrument where indorsement is required to be made on that instrument pursuant to any written law.”.

Pindaan seksyen 40

58. Seksyen 40 Akta ibu dipinda dengan menggantikan perkataan “When the opinion of the Collector with respect to the amount of duty with which an instrument is chargeable has been required” dengan perkataan “Where an instrument is brought to the Collector pursuant to subsection 36(1)”.

Pindaan seksyen 48

59. Akta ibu dipinda dengan menggantikan seksyen 48 dengan seksyen yang berikut:

“**48.** The payment of any penalty prescribed under section 43 or 47A shall be denoted on the instrument concerned—

- (a) by a stamp duly cancelled;
 - (b) by means of an impressed stamp;
 - (c) by affixing an official receipt to the instrument; or
 - (d) by attaching a stamp certificate to the instrument,
- and shall be certified by the Collector.”.

Seksyen baru 50A

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

“**Error in assessment, etc.**

50A. No assessment shall be affected by—

- (a) any erroneous or under assessment of the duty or penalty by the Collector; or
- (b) the failure to assess that duty or penalty by the Collector,

and the correct amount of duty or penalty due on the instrument shall be debts due to the Government and shall be recoverable by any of the ways and means in force for the time being for the recovery of debts due to the Government.”.

Pindaan seksyen 57**61.** Seksyen 57 Akta ibu dipinda—

(a) dalam perenggan (f)—

(i) dengan menggantikan noktah bertindih di hujung subperenggan (v) dengan koma bertitik; dan

(ii) dengan memasukkan selepas subperenggan (v) subperenggan yang berikut:

“(vi) in the case of an instrument executed by any party implementing a sale under a duly stamped agreement for sale and purchase but afterwards became cancelled, annulled, rescinded or is otherwise not performed:”; dan

(b) dalam proviso, dengan memasukkan selepas perenggan (a) perenggan yang berikut:

“(aa) that the application for relief is made within two months from the date the instrument of transfer is rejected by the Registrar of Titles; or”.

Pindaan seksyen 59A

62. Seksyen 59A Akta ibu dipinda dengan memasukkan selepas perkataan “official receipt” perkataan “or a stamp certificate”.

Seksyen baru 77A dan 77B

63. Akta ibu dipinda dengan memasukkan selepas seksyen 77 seksyen yang berikut:

“Electronic medium

77A. (1) For the purposes of this Act, the Collector may by an electronic medium allow a registered person, without the need for the instrument to be presented to the Collector—

- (a) to obtain an assessment of stamp duty and any penalty, if any, on an instrument;
- (b) to pay stamp duty and any penalty, if any, on an instrument by electronic funds transfer or otherwise, in accordance with the assessment;
- (c) to obtain a stamp certificate in relation to the assessment; or
- (d) to obtain an indorsement of stamp duty in a case where section 37 applies.

(2) In this section, “registered person” means any person who applies to the Collector to register to use the electronic medium.

(3) All conditions and specifications relating to the use of electronic medium shall be determined by the Collector.

Electronic assessment and stamping of instruments

77B. (1) For the purposes of this Act, the issue of a stamp certificate for an instrument shall state an assessment of a duty and any penalty, if any, in relation to the instrument.

(2) A registered person must, on receipt of a stamp certificate issued for the instrument by the Collector, immediately attach the stamp certificate to the instrument.”.

Pindaan seksyen 82

64. Seksyen 82 Akta ibu dipinda dengan memasukkan selepas perenggan (a) perenggan yang berikut:

“(aa) to prescribe the stamp certificate and official receipt to be issued under this Act for the payment of stamp duty, to provide for matters relating to issue and validity of the stamp certificate and official receipt;”.

Pindaan Jadual Pertama

65. Jadual Pertama kepada Akta ibu dipinda dengan menggantikan butiran 22(1) dengan butiran yang berikut:

| Item | Description of Instrument | Proper Stamp Duty |
|------|--|--|
| “22 | BOND, COVENANT, LOAN, SERVICES, EQUIPMENT LEASE AGREEMENT OR INSTRUMENT of any kind whatsoever: | |
| | (1) (a) being the only or principal or primary security for any annuity (except upon the original creation thereof by way of sale or security, and except a superannuation annuity), for the term of life or any other indefinite period | |
| | for every RM100 and also for any fractional part of RM100 of the annuity or sum periodically payable | RM1.00 |
| | (b) for any sum or sums of money, not being interest for any principal sum secured by a duly stamped instrument, nor rent reserved by a lease or tack. | The same <i>ad valorem</i> duty as a charge or mortgage for such total amount.”. |

BAB IV

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

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

66. Bab ini berkuat kuasa bagi tahun taksiran 2010 dan tahun-tahun taksiran yang berikutnya.

Pindaan seksyen 16

67. Akta Petroleum (Cukai Pendapatan) 1967, yang disebut “Akta ibu” dalam Bab ini, dipinda dalam subseksyen 16(7B) dengan memasukkan selepas perkataan “housing,” perkataan “conservation or preservation of environment, enhancement of income of the poor,”.

Seksyen baru 41A

68. Akta ibu dipinda dengan memasukkan selepas seksyen 41 seksyen yang berikut:

“Notification of non-chargeability

41A. (1) Where in ascertaining the chargeable income of a chargeable person, it appears to the Director General that no assessment shall be made in respect of that person for any year of assessment by reason of no adjusted income, statutory income, assessable income or chargeable income, he shall notify that person in writing that no assessment shall be made for that year of assessment and the computation with regard to it.

(2) Where a chargeable person is dissatisfied with the notification made by the Director General under subsection (1), he may within thirty days of being so notified, appeal to the Special Commissioners as if the notification were a notice of

assessment and the provisions of this Act relating to appeals shall apply accordingly with such necessary modifications.

(3) If no notice of appeal against a notification made by the Director General under subsection (1) has been given within the time specified under that subsection or any extended period thereof, the notification shall be final and conclusive for the purposes of this Act.

(4) Nothing in this section shall prejudice the exercise of any power conferred on the Director General by section 39.”.

Pindaan Jadual Kedua

69. Jadual Kedua kepada Akta ibu dipinda dengan memasukkan selepas perenggan 2 perenggan yang berikut:

“**2A.** For the purpose of paragraph 1, the capital expenditure incurred by a chargeable person on the provision of machinery or plant shall not include any amount paid to a non-resident person in consideration of services rendered in connection with the installation or operation of that machinery or plant which tax is deductible under the provision of the law for the time being in force in Malaysia relating to income tax, if tax has not been deducted therefrom and paid to the Director General in accordance therewith:

Provided that this paragraph shall not apply if the chargeable person has paid the amount of deduction of tax and the increased amount which equal to ten per cent of that deduction which are due and payable under the provisions of that law.”.

Pindaan Jadual Ketiga

70. Perenggan 1 Jadual Ketiga kepada Akta ibu dipinda—

(a) dalam subperenggan (2), dengan memasukkan selepas perkataan “Chairman” perkataan “or Deputy Chairman”;

- (b) dengan menggantikan subperenggan (3) dengan subperenggan yang berikut:

“(3) Two or more hearing of appeals may be heard concurrently at any one time.”; dan

- (c) dengan memasukkan selepas subperenggan (3) subperenggan yang berikut:

“(4) If the Chairman or Deputy Chairman has not been appointed or is not present at the hearing 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.”.

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

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

Pindaan seksyen 3A

72. Akta Cukai Aktiviti Perniagaan Luar Pesisir Labuan 1990 dipinda dalam subseksyen 3A(2) dengan memasukkan selepas perkataan “Ketua Pengarah” perkataan “dalam masa”.

UNDANG-UNDANG MALAYSIA**Akta 693****AKTA KEWANGAN 2009****SENARAI PINDAAN**Undang-undang
yang meminda

Tajuk ringkas

Berkuat kuasa
dari

Akta 719

Akta Kewangan 2011

09-01-2009

UNDANG-UNDANG MALAYSIA**Akta 693****AKTA KEWANGAN 2009****SENARAI SEKSYEN YANG DIPINDA**

| Seksyen | Kuasa meminda | Berkuat kuasa dari |
|---------|--------------------|-----------------------|
| 48 | Akta Kewangan 2011 | 09-01-2009 |
| 49 | Akta Kewangan 2011 | 09-01-2009 |
