UNDANG-UNDANG MALAYSIA

CETAKAN SEMULA

Akta 639

AKTA KEWANGAN 2004

Mengandungi segala pindaan hingga 1 Januari 2006

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

AKTA KEWANGAN 2004

Tarikh Perkenan Diraja … … … … 24 Disember 2004

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UNDANG-UNDANG MALAYSIA

Akta 639

AKTA KEWANGAN 2004

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UNDANG-UNDANG MALAYSIA

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AKTA KEWANGAN 2004

Suatu Akta untuk meminda Akta Cukai Pendapatan 1967, Akta Petroleum (Cukai Pendapatan) 1967, Akta Cukai Keuntungan Harta Tanah 1976 dan Akta Setem 1949.

[ ]

DIPERBUAT oleh Parlimen Malaysia seperti yang berikut:

BAB I

PERMULAAN

Tajuk ringkas

1. Akta ini bolehlah dinamakan Akta Kewangan 2004.

Pindaan Akta

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

BAB II

PINDAAN KEPADA AKTA CUKAI PENDAPATAN 1967

Permulaan kuat kuasa pindaan kepada Akta Cukai Pendapatan 1967

3. (1) Seksyen 4, 5, 6, dan subperenggan 7(*b*)(ii) dan seksyen 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 23, 27, 28, 29, 30, 31 dan 32 berkuat kuasa bagi tahun taksiran 2005 dan tahun-tahun taksiran yang berikutnya.

(2) Perenggan 7*(a)* berkuat kuasa bagi tahun taksiran 2001 dan tahun-tahun taksiran yang berikutnya.

(3) Subperenggan 7*(b)*(i) dan seksyen 20, 21 dan 22 berkuat kuasa bagi tahun taksiran 2004 dan tahun-tahun taksiran yang berikutnya.

(4) Seksyen 24, 25 dan 26 mula berkuat kuasa pada 1 Januari 2005.

(5) Perenggan 33*(a)* berkuat kuasa bagi tahun taksiran 2003 dan tahun-tahun taksiran yang berikutnya.

(6) Perenggan 33*(b)* disifatkan telah mula berkuat kuasa pada 11 September 2004.

Pindaan seksyen 2

4. Akta Cukai Pendapatan 1967, yang disebut "Akta ibu" dalam Bab ini, dipinda dalam seksyen 2—

(a) dalam subseksyen (1)—

(i) dengan memasukkan selepas takrif "business" takrif yang berikut:

' "Central Bank" means the Central Bank of Malaysia established under section 3 of the Central Bank of Malaysia Act 1958 [*Act 519*]'; and

(ii) dengan memasukkan selepas takrif "royalty" takrif yang berikut:

' "Securities Commission" means the Securities Commission established under section 3 of the Securities Commission Act 1993 [*Act 498*]'; dan

(b) dalam subseksyen (8) dengan menggantikan perkataan "in accordance with the principles of Syariah" dengan perkataan "approved by the Central Bank or the Securities Commission, as a scheme which is in accordance with the principles of Syariah where such disposal is strictly

required for the purpose of complying with those principles but which will not be required in any other schemes of financing".

Pindaan seksyen 6

5. Subseksyen 6(1) Akta ibu dipinda—

(a) dalam perenggan *(h)* dengan menggantikan noktah di hujung perenggan itu dengan koma bernoktah; dan

(b) dengan memasukkan selepas perenggan *(h)* perenggan yang berikut:

"*(i)* subject to the provision of section 109D 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 unit holder which consists of income distributed by the unit trust referred to in section 61A at the appropriate rate as specified under Part X of Schedule 1.".

Pindaan seksyen 6A

6. Subseksyen 6A(3A) Akta ibu dipinda dengan menggantikan perkataan "four hundred" dengan perkataan "five hundred".

Pindaan seksyen 34

7. Seksyen 34 Akta ibu dipinda—

(a) dengan memasukkan selepas subseksyen (3) subseksyen yang berikut:

"(3A) The reference to the debt which is partly irrecoverable under paragraph (2)*(b)*, shall be deemed, in the case of a bank, to include all interest in respect of a loan or credit facility accrued from the date that such loan or facility is classified as non-performing loan in accordance with the relevant guidelines issued by the Central Bank.

(3B) For the purpose of subsection (3A), "bank" means a bank or a finance company or a banking and

finance company licensed or deemed to be licensed under the Banking and Financial Institutions Act 1989 [*Act 372*] or Islamic Banking Act 1983 [*Act 276*], or an institution prescribed under the Development Financial Institutions Act 2002 [*Act 618*]"; dan

(b) dalam subseksyen (6)—

(i) dengan menggantikan perenggan *(m)* dengan perenggan yang berikut:

"*(m)* an amount equal to the expenditure, not being capital expenditure, incurred by a company in the relevant period for the purpose of obtaining accreditation for a laboratory or as a certification body, as evidenced by a certificate issued by the Department of Standards Malaysia:

Provided that the expenditure incurred in the relevant period shall be deemed to be incurred by that company in the basis period for the year of assessment in which the certificate is issued;"; dan

(ii) dengan memasukkan selepas perenggan *(m)* sebagaimana yang dipinda perenggan yang berikut:

"*(ma)* an amount twice the amount of the expenditure, not being capital expenditure, incurred by a company in the relevant period for the purpose of obtaining certification for recognized quality systems and standards, and *halal* certification, evidence by a certificate issued by a certificaction body as determined by the Minister:

Provided that the expenditure incurred in the relevant period shall be deemed to be incurred by that company in the basis period for the year of assessment in which the certificate is issued;".

Pindaan seksyen 44

8. Seksyen 44 Akta ibu dipinda—

(a) dalam perenggan (1)*(d)* dengan menggantikan perkataan "or (11)" dengan perkataan ", (11) or (11A)"; dan

(b) dengan memasukkan selepas subseksyen (11) subseksyen yang berikut:

"(11A) There shall be deducted pursuant to this subsection from the aggregate income of a company for the relevant year reduced by any deduction for that year in accordance with subsection (1) an amount equal to the payment of *zakat perniagaan* which is paid in the basis period for that relevant year to an appropriate religious authority established under any written law or any person authorized by such religious authority:

Provided that—

(a) the amount to be deducted pursuant to this subsection shall not exceed one-fortieth of the aggregate income of the company in the relevant year; and

(b) the company is not an offshore company.".

Pindaan seksyen 45A

9. Seksyen 45A Akta ibu dipinda dengan menggantikan perkataan "two" dengan perkataan "three".

Pindaan seksyen 46

10. Subseksyen 46(1) Akta ibu dipinda—

(a) dalam perenggan *(e)* dengan menggantikan perkataan "five" dengan perkataan "six"; dan

(b) dalam perenggan *(i)* dengan menggantikan perkataan "five" dengan perkataan "seven".

Pindaan seksyen 47

11. Perenggan 47(1)*(b)* Akta ibu dipinda dengan menggantikan perkataan "two" dengan perkataan "three".

Pindaan seksyen 49

12. Seksyen 49 Akta ibu dipinda—

(a) dalam subseksyen (1) dengan menggantikan perkataan "five" dengan perkataan "six"; dan

(b) dalam subseksyen (1A) dengan menggantikan perkataan "five" dengan perkataan "six".

Pindaan seksyen 61

13. Seksyen 61 Akta ibu dipinda—

(a) dalam proviso kepada subseksyen (1A) dengan menggantikan perkataan "exempt income" dengan perkataan "income exempt from tax, other than income exempt under Section 61A,"; dan

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

"(1B) Any income which is distributed by a unit trust to a unit holder under subsection (1A) shall be deemed to be derived from Malaysia.".

Seksyen baru 61A

14. Akta ibu dipinda dengan memasukkan selepas seksyen 61 seksyen yang berikut:

"**Exemption of Real Estate Investment Trust or Property Trust Fund**

61A. (1) The total income of a unit trust for a year of assessment which is equivalent to the amount of income distributed to the unit holder in the basis period for that year of assessment which is ascertained by reference to the unit holder's share of that income shall be exempt from tax.

(2) In this section, "unit trust" means a unit trust which is approved by the Securities Commission as Real Estate Investment Trust or Property Trust Fund.".

Pindaan seksyen 63A

15. Seksyen 63A Akta ibu dipinda dengan memasukkan selepas subseksyen (5) subseksyen yang berikut:

"(6) This section shall not apply to a unit trust referred to in subsection 61A(2).".

Pindaan seksyen 63B

16. Seksyen 63B Akta ibu dipinda dengan memasukkan selepas subseksyen (2) subseksyen yang berikut:

"(3) This section shall not apply to a unit trust referred to in subsection 61A(2).".

Seksyen baru 63C

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

"**Special treatment on rent from the letting of real property of a Real Estate Investment Trust or Property Trust Fund**

63C. (1) The provision of this section shall apply notwithstanding any other provisions of this Act.

(2) Where in the year of assessment, income of a unit trust consists of a rent from the letting of real property, the amount of the rent shall be treated as gross income of a unit trust from a source consisting of a business for that year of assessment.

(3) In ascertaining, for a year of assessment, the adjusted income of a unit trust from a source referred to in subsection (2), any deductions to be made under this Act in arriving to

that income, in respect of that source for the basis period for that year of assessment shall only be allowed against the gross income from that source but—

(a) where the amount of the 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) where that source does not produce any income, the deduction from the gross income of that unit trust from that source of income shall not be allowed.

(4) In ascertaining, for a year of assessment, the statutory income of a unit trust from a source referred to in subsection (2), any allowances for that year of assessment under Schedule 3 in respect of that source shall only be available against the adjusted income of 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 the unit trust for any subsequent years of assessment.

(5) For the purposes of this section, "unit trust" has the same meaning assigned to it under subsection 61A(2).".

Peruntukan khas yang berhubungan dengan seksyen 63C

18. Walau apa pun peruntukan seksyen 63C Akta ibu sebagaimana yang dimasukkan oleh seksyen 17 Akta ini, peruntukan seksyen 43 dan 44 Akta ibu hendaklah terpakai bagi unit amanah yang diperkatakan dalam seksyen 63C Akta ibu berkenaan dengan kerugian larasannya (jika ada) atau suatu elaun yang disifatkan telah dibuat ke atas unit amanah itu di bawah perenggan 75 Jadual 3 kepada Akta ibu, yang kerugian larasan atau elaun unit amanah itu telah ditentukan sebelum seksyen 17 Akta ini mula berkuat kuasa.

Seksyen baru 63D

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

"**Income of a unit trust from the letting of real property is not income from a business**

63D. Subject to the provision of section 63C but not with standing any other provisions of this Act, income of a unit trust which consists of rent from the letting of real property shall not be treated as income from a source consisting of a business.".

Pindaan seksyen 77

20. Seksyen 77 Akta ibu dipinda—

(a) dengan menggantikan subseksyen (1) kecuali proviso kepada subseksyen itu dengan subseksyen yang berikut:

"(1) Every person, other than a company, trust body or co-operative society to which section 77A applies, shall for each year of assessment furnish to the Director General a return in the prescribed form—

(a) in the case of that person who is carrying on a business, not later than 30 June in the year following that year of assessment; or

(b) in any other case than the case in paragraph *(a)*, not later than 30 April in the year following the year of assessment:"; dan

(b) dengan memasukkan selepas subseksyen (1)sebagaimana yang telah dipinda melalui Akta ini, subseksyen yang berikut:

"(1A) Where subsection 45(2) applies, a reference to a person under paragraph 1*(a)* includes a reference to an individual where his wife or her husband who elects, as the case may be, is carrying on a business.".

Pindaan seksyen 86

21. Subseksyen 86(1) Akta ibu dipinda dengan menggantikan perkataan "April" dengan perkataan "June".

Pindaan seksyen 103

22. Subseksyen 103(12) Akta ibu dipinda—

(a) dalam perenggan *(a)* dengan memotong perkataan "and" yang terdapat di hujung perenggan itu;

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

"*(b)* in the case of a person referred to under paragraph 77(1)*(a)*, 30 June in the year following the year of assessment; and"; dan

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

"*(c)* in any other case other than the cases referred to in paragraphs *(a)* and *(b)*, 30 April in the year following the year of assessment.".

Seksyen baru 109D

23. Akta ibu dipinda dengan memasukkan selepas seksyen 109C seksyen yang berikut:

"**Deduction of tax on the distribution of income of a unit trust**

109D. (1) This section shall only apply to income of a unit trust which is exempt under section 61A.

(2) Where a unit trust (in this section referred to as the payer) distributes income to a non-resident unit holder which is deemed to be derived from Malaysia, the payer shall upon distributing the income, deduct therefrom tax at the rate applicable to such income and shall within one month after distributing such income, render an account and pay the amount of that tax to the Director General:

Provided that the Director General may—

(a) give notice in writing to the payer requiring him to deduct and pay tax at any other rates or to distribute the income without deduction of tax; or

(b) under special circumstances, allow extension of time for the amount of tax deducted to be paid over.

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

(4) 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 unit holder to whom the payer distributes income to which that amount relates; and

(b) if the payer has not deducted that amount in distributing the income under subsection (2) with respect to which that amount relates, he may recover that amount from that unit holder as a debt due to the payer.

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

Seksyen baru 111B

24. Akta ibu dipinda dengan memasukkan selepas Bahagian VII Bahagian yang berikut:

"PART VIIA

FUND FOR TAX REFUND

Establishment of Fund for Tax Refund

111B. (1) There is hereby established a fund, to be known as the Fund for Tax Refund (in this section referred to as "the Fund") which shall be specified in and incorporated into the Second Schedule to the Financial Procedure Act 1957 [*Act 61*].

(2) There shall be paid from time to time into the Fund such amount of tax collected under this Act as may be authorized by the Minister.

(3) The moneys of the Fund 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 111 of this Act.

(4) The Fund shall be administered by the Accountant General of Malaysia.

(5) Notwithstanding the provisions of subsection (2) and the Financial Procedure Act 1957, the Minister may from time to time authorize the payment into the Consolidated Revenue Account in the Federal Consolidated Fund of all or any part of the moneys of the Fund.".

Seksyen baru 111C

25. Akta ibu dipinda dengan memasukkan selepas seksyen 111B seksyen yang berikut:

"**Non applicability of section 14A of the Financial Procedure Act 1957**

111C. Section 14A of the Financial Procedure Act 1957 shall not apply to any refund in excess of the amount payable as ascertained in section 111.".

Pindaan seksyen 151

26. Akta ibu dipinda dengan menggantikan seksyen 151 dengan seksyen yang berikut:

"**Procedure for making refunds and repayments**

151. 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.".

Pindaan Jadual 1

27. Jadual 1 Akta ibu dipinda dengan memasukkan selepas Bahagian IX Bahagian yang berikut:

"PART X

Notwithstanding Part I, income tax shall be charged on the income of a non–resident unit holder consisting of income distributed to that unit holder referred to in section 109D which is derived from Malaysia at the rate of 28% of gross.".

Pindaan Jadual 3

28. Jadual 3 Akta ibu dipinda—

(a) dalam perenggan 3—

(i) dengan menomborkan semula perenggan itu sebagai subperenggan 3(1);

(ii) dalam subperenggan 3(1) sebagaimana yang dinomborkan semula, dengan menggantikan perkataan "paragraphs 3A to" dengan perkataan "paragraph"; dan

(iii) dengan memasukkan selepas subperenggan 3(1) subperenggan yang berikut:

"(2) For the purpose of this Schedule, the qualifying building expenditure in the case of purchase of a building shall be the amount of the purchase price of that building.";

(b) dengan memotong perenggan 3A, 4 dan 5; dan

(c) dalam perenggan 35—

(i) dengan menggantikan noktah bertindih di hujung perenggan itu dengan noktah; dan

(ii) dengan memotong proviso kepada perenggan itu.

Peruntukan khas yang berhubungan dengan perenggan 3 Jadual 3

29. Walau apa pun peruntukan perenggan 3 Jadual 3 Akta ibu sebagaimana yang dipinda di bawah perenggan 28*(a)* Akta ini,

jika suatu amaun belanja bangunan yang layak telah ditentukan menurut perenggan 3, 3A, 4 atau 5 Akta ibu sebelum pindaan perenggan-perenggan itu di bawah seksyen 28 Akta ini berkuat kuasa, amaun belanja bangunan yang layak itu hendaklah terus terpakai bagi maksud Jadual itu.

Peruntukan khas yang berhubungan dengan perenggan 35 Jadual 3

30. Walau apa pun peruntukan perenggan 35 Jadual 3 Akta ibu, jika sebelum pindaan kepada perenggan itu di bawah perenggan 28*(c)* Akta ini berkuat kuasa, seseorang yang telah melakukan perbelanjaan modal bagi pembinaan atau pembelian bangunan yang digunakan sebagai bangunan industri, tiada kenaan (jika ada) dibuat ke atas orang itu di bawah perenggan 35 Jadual 3 Akta ibu sebagaimana yang dipinda sekiranya bangunan itu dilupuskan selepas tempoh asas bagi tahun taksiran yang merupakan tahun taksiran yang kelima puluh selepas tahun taksiran dalam tahun asas bangunan itu dibina.

Pindaan Jadual 4A

31. Jadual 4A Akta ibu dipinda dengan memasukkan selepas perenggan 8 perenggan yang berikut:

> "9. The Minister may prescribe any capital expenditure incurred by a person in his business as qualifying farm expenditure and the amount of deduction in respect of that qualifying farm expenditure which would otherwise fall to be made to him under paragraph 4.".

Pindaan Jadual 4C

32. Jadual 4C Akta ibu dipinda dalam perenggan 2*(a)* dengan menggantikan perkataan "2005" dengan perkataan "2010".

Pindaan Jadual 6

33. Jadual 6 Akta ibu dipinda—

(a) dalam subperenggan 25(1)—

(i) dalam subsubperenggan *(a)* dengan memotong perkataan "or" di hujung subsubperenggan itu;

(ii) dalam subsubperenggan *(b)* dengan menggantikan noktah di hujung subsubperenggan itu dengan perkataan "; or"; dan

(iii) dengan memasukkan selepas subsubperenggan *(b)* subsubperenggan yang berikut:

"*(c)* if the retirement takes place on reaching the compulsory age of retirement pursuant to a contract of employment or collective agreement at the age of 50 but before 55 and that employment has lasted for ten years with the same employer or with companies in the same group:

Provided that the sum shall not exceed an amount ascertained by multiplying the sum of six thousand ringgit by the number of completed years of service in that employment."; dan

(b) dengan memasukkan selepas perenggan 33 perenggan yang berikut:

"33A. Interest paid or credited to any company not resident in Malaysia, other than such interest accruing to a place of business in Malaysia of such company—

(a) in respect of securities issued by the Government; or

(b) in respect of Islamic securities or debenture issued in Ringgit Malaysia, other than convertible loan stock, approved by the Securities Commission.".

Bab III

PINDAAN KEPADA AKTA PETROLEUM (CUKAI PENDAPATAN) 1967

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

34. (1) Seksyen 35 berkuat kuasa bagi tahun taksiran 2003 dan tahun-tahun taksiran yang berikutnya.

(2) Seksyen 36 berkuat kuasa bagi tahun taksiran 2005 dan tahun-tahun taksiran yang berikutnya.

(3) Seksyen 37, 38 dan 39 berkuat kuasa bagi tahun taksiran 2006 dan tahun-tahun taksiran yang berikutnya.

Pindaan seksyen 2

35. Akta Petroleum (Cukai Pendapatan) 1967, yang disebut "Akta ibu" dalam Bab ini, dipinda dalam seksyen 2 dengan menggantikan takrif "petroleum operations" dengan takrif yang berikut:

' "petroleum operations" means—

(a) searching for and winning or obtaining of petroleum in Malaysia by or on behalf of any person for his own account or on a joint account with any other person by any drilling, mining, extracting or other like operations or process, in the course of a business carried on by that person engaged in such operations, and all operations incidental thereto, and any sale or disposal by or on behalf of that person of petroleum so won or obtained, and includes the transportation within Malaysia by or on behalf of that person of petroleum so won or obtained to any point of sale or delivery or export, but does not include—

(i) any transportation of petroleum outside Malaysia;

(ii) any process of refining or liquefying of petroleum;

(iii) any dealings with products so refined or liquefied; or

(iv) service involving the supply and use of rigs, derricks, ocean tankers and barges; and

(b) any sale or disposal by Petroleum Nasional Berhad within Malaysia of petroleum obtained from outside of Malaysia and includes the transportation within Malaysia by, or on behalf of, Petroleum Nasional Berhad of such petroleum to any point of sale or delivery within Malaysia;'.

Pindaan seksyen 18

36. Perenggan 18(1)*(h)* Akta ibu dipinda—

(a) dengan menggantikan koma bernoktah di hujung perenggan itu dengan noktah bertindih; dan

(b) dengan memasukkan proviso kepada perenggan itu seperti yang berikut:

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

Pindaan Jadual Kedua

37. Jadual Kedua Akta ibu dipinda —

(a) dalam perenggan 3 —

(i) dengan menomborkan semula perenggan itu sebagai subperenggan 3(1);

(ii) dalam subperenggan 3(1) sebagaimana yang dinomborkan semula, dengan menggantikan perkataan "paragraphs 3A to" dengan perkataan "paragraph"; dan

(iii) dengan memasukkan selepas subperenggan 3(1) subperenggan yang berikut:

"(2) For the purpose of this Schedule, the qualifying building expenditure in the case of purchase of a building shall be the purchase price of that building.";

(b) dengan memotong perenggan 3A, 4 dan 5; dan

(c) dalam perenggan 18—

(i) dengan menggantikan noktah bertindih di hujung perenggan itu dengan noktah; dan

(ii) dengan memotong proviso kepada perenggan itu.

Peruntukan khas yang berhubungan dengan perenggan 3 Jadual Kedua

38. Walau apa pun peruntukan perenggan 3 Jadual Kedua Akta ibu sebagaimana yang dipinda di bawah perenggan 37*(a)* Akta ini, jika suatu amaun belanja bangunan yang layak telah ditentukan menurut perenggan 3, 3A, 4 atau 5 Akta ibu sebelum berkuat

kuasa pindaan perenggan-perenggan itu di bawah seksyen 37 Akta ini berkuat kuasa, amaun belanja bangunan yang layak itu hendaklah terus terpakai bagi maksud Jadual itu.

Peruntukan khas yang berhubungan dengan perenggan 18 Jadual Kedua

39. Walau apa pun peruntukan perenggan 18 Jadual Kedua Akta ibu, jika sebelum pindaan kepada perenggan itu di bawah perenggan 37*(c)* Akta ini berkuat kuasa, seseorang yang telah melakukan perbelanjaan modal bagi pembinaan atau pembelian bangunan yang digunakan sebagai bangunan industri, tiada kenaan (jika ada) dibuat ke atas orang itu di bawah perenggan 18 Jadual Kedua Akta ibu sebagaimana yang dipinda jika bangunan itu dilupuskan selepas tempoh asas bagi tahun taksiran yang merupakan tahun taksiran yang kelima puluh selepas tahun taksiran dalam tahun asas yang bangunan itu dibina.

BAB IV

PINDAAN KEPADA AKTA CUKAI KEUNTUNGAN HARTA TANAH 1976

Permulaan kuat kuasa pindaan kepada Akta Cukai Keuntungan Harta Tanah 1976

40. Bab ini disifatkan telah mula berkuat kuasa pada 11 September 2004.

Pindaan Jadual 2

41. Akta Cukai Keuntungan Harta Tanah 1976 dipinda dalam Jadual 2 dalam subperenggan 3*(g)* dengan menggantikan subperenggan itu dengan subperenggan yang berikut:

"*(g)* the disposal of any chargeable asset pursuant to a scheme of financing approved by the Central Bank or the Securities Commission as a scheme which is in accordance with the principles of Syariah, where such disposal is strictly required for the purpose of compliance with those principles but which will not be required for any other schemes of financing.".

BAB V

PINDAAN KEPADA AKTA SETEM 1949

Permulaan kuat kuasa pindaan kepada Akta Setem 1949

42. Bab ini disifatkan telah mula berkuat kuasa pada 11 September 2004.

Pindaan Jadual Pertama

43. Akta Setem 1949 dipinda dalam Jadual Pertama di bawah tajuk "*GENERAL EXEMPTIONS*", dengan memasukkan selepas perenggan 5 perenggan yang berikut:

> "6. An instrument executed pursuant to a scheme of financing approved by the Central Bank or the Securities Commission as a scheme which is in accordance with the principles of Syariah, where such instrument is an additional instrument strictly required for the purpose of compliance with those principles but which will not be required for any other schemes of financing.".

UNDANG-UNDANG MALAYSIA

Akta 639

AKTA KEWANGAN 2004

SENARAI PINDAAN

Undang-undang yang meminda	Tajuk ringkas	Berkuat kuasa dari

– TIADA –

UNDANG-UNDANG MALAYSIA

Akta 639

AKTA KEWANGAN 2004

SENARAI SEKSYEN YANG DIPINDA

Seksyen	Kuasa meminda	Berkuat kuasa dari

– TIADA –