



UNDANG-UNDANG MALAYSIA

Akta 544

AKTA KEWANGAN 1996

Tarikh Persetujuan Diraja 24 Januari 1996

Tarikh diterbitkan dalam
Warta 1 Februari 1996

UNDANG-UNDANG MALAYSIA

Akta 544

AKTA KEWANGAN 1996

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UNDANG-UNDANG MALAYSIA

Akta 544

AKTA KEWANGAN 1996

Suatu Akta untuk meminda Akta Cukai Pendapatan 1967, Akta Cukai Keuntungan Harta Tanah 1976, Akta Petroleum (Cukai Pendapatan) 1967, Akta Setem 1949, Akta Cukai Aktiviti Perniagaan Luar Pesisir Labuan 1990 dan Akta Levi Kenderaan Barang-Barang 1983.

[]

MAKA INILAH DIPERBUAT UNDANG-UNDANG oleh Seri Paduka Baginda Yang di-Pertuan Agong dengan nasihat dan persetujuan Dewan Negara dan Dewan Rakyat yang bersidang dalam Parlimen, dan dengan kuasa daripadanya, seperti berikut:

BAB I

PERMULAAN

1. Akta ini bolehlah dinamakan Akta Kewangan Tajuk ringkas. 1996.
2. Akta Cukai Pendapatan 1967, Akta Cukai Keuntungan Harta Tanah 1976, Akta Petroleum (Cukai Pendapatan) 1967, Akta Setem 1949, Akta Cukai Aktiviti Perniagaan Luar Pesisir Labuan 1990 dan Akta Levi Kenderaan Barang-Barang 1983 adalah dipinda mengikut cara yang dinyatakan masing-masingnya dalam Bab II, III, IV, V, VI dan VII. Pindaan Akta.
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BAB II

PINDAAN KEPADA AKTA CUKAI PENDAPATAN 1967

Mula berkuatkuasanya pindaan kepada Akta Cukai Pendapatan 1967.

3. (1) Kecuali perenggan 10(a), 10(b), 11(a), 11(b), 16(c) dan seksyen 17, Bab ini hendaklah berkuatkuasa bagi tahun taksiran 1996 dan tahun-tahun taksiran yang berikutnya.

(2) Perenggan 10(a), 10(b), 11(a), 11(b) dan 16(c) hendaklah berkuatkuasa bagi tahun taksiran 1995 dan tahun-tahun taksiran yang berikutnya.

(3) Seksyen 17 hendaklah berkuatkuasa bagi tahun taksiran 1997 dan tahun-tahun taksiran yang berikutnya.

Pindaan seksyen 6. Akta 53.

4. Akta Cukai Pendapatan 1967, yang disebut "Akta ibu" dalam Bab ini, adalah dipinda dalam subseksyen 6(1)—

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

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

"(h) income tax shall be charged for each year of assessment upon the chargeable income of a foreign fund management company in relation to the source consisting of the provision of fund management services to foreign investors for that year at the appropriate rate as specified in Part IX of Schedule 1."

Pindaan seksyen 34.

5. Perenggan 34(4)(a) Akta ibu adalah dipinda dengan menggantikan perkataan "sixteen" dengan perkataan "seventeen".

Pindaan seksyen 46.

6. Seksyen 46 Akta ibu adalah dipinda—

(a) dalam perenggan (c) dengan menggantikan perkataan "one" dengan perkataan "five"; dan

(b) dalam perenggan (d) dengan menggantikan perkataan "three" dengan perkataan "five".

7. Seksyen 48 Akta ibu adalah dipinda—

Pindaan
seksyen 48.

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

“ Provided that where a wife living together with her husband is assessed separately for any year of assessment on her income, she may elect in writing that the appropriate deduction be wholly allowed to her for that year of assessment.”;

(b) dalam perenggan (2)(b) dengan menggantikan perkataan “one thousand six hundred” dengan perkataan “five thousand”; dan

(c) dengan menggantikan subseksyen (9) dengan subseksyen yang berikut:

“ (9) In this section “child”, in relation to an individual or his wife, means a legitimate child or step-child of his or his wife, or a child proved to the satisfaction of the Director General to have been adopted by the individual or his wife in accordance with any law.”.

8. Seksyen 49 Akta ibu adalah dipinda—

Pindaan
seksyen 49.

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

“(1B) (a) Subject to this section, in the case of an individual resident for the basis year for a year of assessment who has paid any premium for insurance on education or for medical benefits, there shall be allowed for that year of assessment in addition to the deduction allowed under subsection (1), a deduction of the aggregate amount of the payments or a deduction of two thousand ringgit, whichever is the less;

(b) where section 50(3)(b) applies there shall be allowed for that year of assessment, in addition to the deduction allowed under this subsection, a deduction of the aggregate amount of the payments for any premium for insurance on education or for medical benefits or a deduction of two thousand ringgit, whichever is the less:

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

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

“ (4) For the purposes of subsection (1B) reference to an insurance means an insurance contracted for by an individual for himself, his wife or child, or in the case of a wife, for herself, her husband or child.”.

Pindaan
seksyen 50.

9. Seksyen 50 Akta ibu adalah dipinda—

(a) dengan memotong subseksyen (2); dan

(b) dalam perenggan (3)(b) dengan memasukkan selepas perkataan “paragraph (a)” perkataan “and any premium for any insurance on education or medical benefits”.

Pindaan
seksyen 60.

10. Seksyen 60 Akta ibu adalah dipinda—

(a) dengan menggantikan perenggan (3A)(b) dengan perenggan yang berikut:

“(b) deducting from that aggregate—

(i) where paragraph (a)(ii) is applicable for that period to gross proceeds receivable in connection with any investments or rights,

the cost of acquiring and realising those investments or rights; and

- (ii) so much of the amount transferred from the shareholders' fund as is equal to the actuarial deficit (subject to any adjustment as the Director General may think fit to make in accordance with the provisions of this Act) for that period arising from the life fund.”;

(b) dengan menggantikan perenggan (4A)(b) dengan perenggan yang berikut:

“(b) deducting from that aggregate—

- (i) where paragraph (a)(ii) is applicable for that period to gross proceeds receivable in connection with any investments or rights, the cost of acquiring and realising those investments or rights; and
 - (ii) so much of the amount transferred from the shareholders' fund as is equal to the actuarial deficit (subject to any adjustment as the Director General may think fit to make in accordance with the provisions of this Act) for that period arising from the life fund.”;
- dan

(c) dengan menggantikan subseksyen (7) dengan subseksyen yang berikut:

“(7) Where an insurer carrying on general business has re-insured the risk or part of the risk with a re-insurer who either does not carry on the business of insuring risks of that kind in Malaysia or does not re-insure the risk through a branch in Malaysia, there may be deducted under subsection (5)(b)(ii) or (6)(b)(ii) in respect of such risks which are re-insured only ninety-five per cent of the amount which would otherwise be deductible:

Provided that in a case to which subsection (6), (6A) or (6B) applies—

- (a) the insurer may elect that no deductions shall be made under subsection (6)(b)(ii); and
- (b) where he does so—
 - (i) the election shall be irrevocable and shall apply in relation to the basis period for the year of assessment for which it is made and for the basis periods for all subsequent years of assessment; and
 - (ii) amounts recoverable under re-insurance contracts shall be disregarded for the purposes of subsection (6)(a)(iv)."

Pindaan
seksyen 60E.

11. Subseksyen 60E(7) Akta ibu adalah dipinda—

(a) dalam takrif “qualifying services” dengan menggantikan perenggan (b) dengan perenggan yang berikut:

“(b) provision of treasury and fund management services to its offices outside Malaysia or its related companies outside Malaysia and, where such services include the provision of credit facilities, the funds for providing such facilities can be obtained from outside Malaysia or within Malaysia and where such funds are obtained from within Malaysia the amount shall not exceed ten million ringgit; and”;

(b) dalam takrif “related company”—

- (i) dengan menggantikan noktah bertindih di hujung perenggan (c) dengan noktah; dan
- (ii) dengan memotong proviso kepadanya.

12. Akta ibu adalah dipinda dengan memasukkan selepas seksyen 60F seksyen yang berikut: Seksyen baru
60a.

“Foreign
fund
manage-
ment
company.

60G. (1) Where a foreign fund management company carries on business in Malaysia of providing fund management services to foreign and local investors, the income derived from the provision of fund management services to foreign investors shall be treated as a separate and distinct business source from that source of income derived from the provision of fund management services to local investors.

(2) The chargeable income in relation to the source consisting of the provision of fund management services to foreign investors for a year of assessment shall be the statutory income from that source reduced by any deduction falling to be made pursuant to section 43(2) relating to that source.

(3) The chargeable income in relation to the source or sources other than the source consisting of the provision of fund management services to foreign investors for a year of assessment shall be the statutory income from that source or the aggregate of the statutory income from each of those sources, as the case may be, reduced by any deductions falling to be made pursuant to sections 43(2) and 44(1):

Provided that in so making the deductions under sections 43(2) and 44(1), no regard shall be had to the adjusted loss, if any, from the source consisting of the provision of fund management services to foreign investors.

(4) The chargeable income of a foreign fund management company, resident in Malaysia for the basis year for a year of assessment in relation to the source consisting of the provision of fund management services to foreign investors, after deduction of the tax thereon, shall be credited to an account to be kept by that company

(that account and that company being referred to as the “exempt account” and the “relevant company” respectively).

(5) Paragraphs 5 and 6 of Schedule 7A shall apply as if any reference in those paragraphs to any income exempted or which has become exempt under paragraph 3 of that Schedule were a reference to income credited to the exempt account of the relevant company under subsection (4).

(6) For the purposes of this section—

“foreign fund management company” means a company—

- Act 280.*
- (a) incorporated in Malaysia and licensed under the Securities Industry Act 1983; and
 - (b) (i) where the issued share capital is wholly foreign owned and provides fund management services to foreign investors only; or
 - (ii) where the issued share capital is in majority foreign owned and provides fund management services to foreign and local investors;

“foreign investors”—

- (a) in relation to an individual means individuals who are not resident and not citizens of Malaysia;
- (b) in relation to a company means companies where the entire issued share capital is beneficially owned, directly or indirectly by persons who are not resident and not citizens of Malaysia; and
- (c) in relation to a trust fund means trust funds where the entire interest in the

fund is beneficially held, directly or indirectly by foreign investors, where—

- (i) the fund is created outside Malaysia; and
- (ii) the trustees of the fund are not resident and not citizens of Malaysia;

“local investors” are individuals, companies or trust funds that are not foreign investors.”.

13. Seksyen 133A Akta ibu adalah dipinda dengan memasukkan selepas perkataan “Schedule 7A” perkataan “and Schedule 7B”. Pindaan seksyen 133A.

14. Jadual 1 kepada Akta ibu adalah dipinda— Pindaan Jadual 1.

(a) dalam perenggan 1 Bahagian I dengan menggantikan kadar-kadar itu dengan kadar-kadar yang berikut:

<i>“Chargeable Income</i>	<i>RM</i>	<i>Rate of Income Tax</i>
For every ringgit of the first	2,500	0 per cent
For every ringgit of the next	2,500	2 per cent
For every ringgit of the next	5,000	4 per cent
For every ringgit of the next	10,000	6 per cent
For every ringgit of the next	15,000	10 per cent
For every ringgit of the next	15,000	16 per cent
For every ringgit of the next	20,000	21 per cent
For every ringgit of the next	30,000	26 per cent
For every ringgit of the next	50,000	29 per cent
For every ringgit exceeding	150,000	30 per cent”;

(b) dalam Bahagian IV dengan menggantikan kadar-kadar itu dengan kadar-kadar yang berikut:

<i>“Chargeable Income</i>	<i>RM</i>	<i>Rate of Income Tax</i>
For every ringgit of the first	10,000	0 per cent
For every ringgit of the next	10,000	2 per cent
For every ringgit of the next	10,000	5 per cent
For every ringgit of the next	10,000	8 per cent
For every ringgit of the next	10,000	11 per cent
For every ringgit of the next	25,000	14 per cent
For every ringgit of the next	25,000	18 per cent
For every ringgit of the next	50,000	22 per cent
For every ringgit of the next	100,000	25 per cent
For every ringgit of the next	250,000	28 per cent
For every ringgit exceeding	500,000	30 per cent”;

dan

(c) dengan memasukkan selepas Bahagian VIII Bahagian yang berikut:

“ Part IX

Notwithstanding Part I, income tax shall be charged on the chargeable income of a foreign fund management company in relation to the source consisting of the provision of fund management services to foreign investors as referred to in section 60G at the rate of10 per cent.”.

15. Jadual 3 kepada Akta ibu adalah dipinda—

Pindaan
Jadual 3.

(a) dengan memotong subperenggan 37B(c);

(b) dengan memasukkan selepas perenggan 37D perenggan yang berikut:

“ *Qualifying expenditure: Building used for approved service project*

37E. The provisions of this Schedule relating to industrial buildings shall apply, *mutatis mutandis*, to a building or part thereof used by a person solely for the purpose of the provision of services and modernisation of operations in relation to an approved service project as defined under Schedule 7B.”; dan

(c) dengan memasukkan selepas perenggan 42A perenggan yang berikut:

“42B. Where in the basis period for a year of assessment a person has for the purposes of a business of his incurred capital expenditure on the construction or purchase of a building for a school or an educational institution approved by the Minister of Education or any relevant authority, that building shall be treated as an industrial building for the purposes of that business and there shall be substituted for the amount of the allowance which would otherwise fall to be made to him under paragraph 12, 16, 17 or 42 an allowance equal to one-tenth of the qualifying expenditure for that year and for each of the nine following years of assessment.

42c. Where in the basis period for a year of assessment a person has for the purposes of a business of his incurred capital expenditure on the construction or purchase of a building for the purposes of industrial, technical or vocational training approved by the Minister, that building shall be treated as an industrial building for the purposes of that business and there shall be substituted for the amount of the allowance which would otherwise fall to be made to him under paragraph 12, 16, 17 or 42 an allowance equal to one-tenth of the qualifying expenditure for that year and for each of the nine following years of assessment.”.

Pindaan
Jadual 6.

16. Jadual 6 kepada Akta ibu adalah dipinda—

- (a) dalam perenggan 33 dengan memasukkan selepas perkataan “banking” perkataan “or finance”;
- (b) dalam perenggan 35 dengan memasukkan selepas perkataan “individual” perkataan “, unit trust and listed closed-end fund”; dan
- (c) dengan memasukkan selepas perenggan 36 perenggan yang berikut:

“For the purposes of this paragraph “Malaysian life insurers” means life insurers and takaful operators whose ownership or membership are held in majority by Malaysian citizens.”.

Pindaan
Jadual 7A.

17. Jadual 7A kepada Akta ibu adalah dipinda—

- (a) dalam perenggan 1 dengan menggantikan perkataan “fifty” yang terdapat selepas perkataan “reinvestment allowance of” dengan perkataan “sixty”;
- (b) dengan memasukkan selepas perenggan 1 perenggan yang berikut:

“1A. Where a company which is resident in Malaysia for the basis year for a year of assessment has incurred in the basis period for that year of assessment, capital expenditure in relation to an agricultural project in Malaysia for the purposes of any qualifying project there shall be given to the company for that year of assessment a reinvestment allowance of sixty per cent of that expenditure.”;

- (c) dengan menggantikan perenggan 2 dan 3 dengan perenggan yang berikut:

“2. Subject to paragraph 4 an allowance given under paragraph 1 or 1A for expenditure incurred in relation to any qualifying project shall be given only for the

year of assessment in the basis period for which that expenditure was incurred—

- (a) where paragraph 1 applies, only in respect of expenditure incurred from the first of January 1979; or
- (b) where paragraph 1A applies, only in respect of expenditure incurred from the first of January 1996.

3. Where an allowance is given to a company under paragraph 1 or 1A for a year of assessment, so much of the statutory income of the company for the basis period for that year as is equal to the amount of the allowance (or to the aggregate amount of any such allowances as the case may be) shall be exempt from tax for that year of assessment:

Provided that where the qualifying project is located outside the States of Sabah, Sarawak, the Eastern Corridor of Peninsular Malaysia and such other areas which the Minister may from time to time determine, the amount so exempt shall not exceed seventy per cent of the statutory income of that business of the company for that year of assessment.”;

(d) dalam perenggan 4 dengan menggantikan perkataan “adjusted income” di mana-mana jua terdapat dengan perkataan “statutory income”;

(e) dalam perenggan 7—

- (i) dengan memotong perkataan “or” di hujung subperenggan (d);
- (ii) dengan menggantikan noktah di hujung subperenggan (e) dengan perkataan “; or”; dan
- (iii) dengan memasukkan selepas subperenggan (e) subperenggan yang berikut:

“(f) in respect of qualifying expenditure on an approved agricultural project which has been given a deduction under Schedule 4A.”;

(f) dalam perenggan 8—

- (i) dengan memotong perkataan “or” di hujung subperenggan (a);
- (ii) dengan menggantikan noktah di hujung subperenggan (b) dengan perkataan “; or”; dan
- (iii) dengan memasukkan selepas subperenggan (b) subperenggan yang berikut:

“(c) an agricultural project undertaken by a company in expanding, modernising or diversifying its cultivation and farming business.”; dan

(g) dengan memasukkan selepas perenggan 8 perenggan yang berikut:

“9. In this Schedule—

“capital expenditure”, in relation to an agricultural project referred to in paragraph 1A, means capital expenditure incurred in respect of—

- (a) the clearing and preparation of land;
- (b) the planting of crops;
- (c) the provision of irrigation or drainage systems;
- (d) the provision of plant and machinery;
- (e) the construction of access roads including bridges; or
- (f) the construction or purchase of buildings (including those provided for the welfare of persons or as living accommodation for persons) and structural improvements on land or other structures,

for the purposes of any of the following activities:

- (aa) cultivation of rice and maize;
- (bb) cultivation of vegetables, tuber and roots;
- (cc) cultivation of fruits;
- (dd) livestock farming;
- (ee) spawning, breeding or culturing of aquatic products; and

5. Where, by reason of an absence or insufficiency of statutory income of a company from a business for the basis period for a year of assessment, effect cannot be given or cannot be given in full to any allowance or allowances to which the company is entitled to under this Schedule for that year in relation to the source consisting of that business, then, notwithstanding the foregoing paragraphs, so much of the allowance or allowances in question as cannot be given for that year shall be deemed to be an allowance to be given to the company under this Schedule for the first subsequent year of assessment for the basis period for which there is statutory income from that business, and so on for subsequent years of assessment until the company has received the whole of the allowance or allowances to which it is so entitled.

6. Paragraphs 5 and 6 of Schedule 7A shall apply as if any reference in those paragraphs to any income exempted or which has become exempted under paragraph 3 of that Schedule were a reference to income credited to the exempt account under paragraph 4.

7. This Schedule shall not apply to a company for the period during which the company has been granted exemption under section 127.

8. For the purposes of this Schedule any expenditure incurred in relation to an approved service project prior to the commencement of the business, shall be deemed to be incurred on the day when the business commences.

9. For the purposes of this Schedule—

“approved service project” means a project in the service sector in relation to transportation, communications, utilities or any other sub-sector as approved by the Minister;

“capital expenditure”, in relation to an approved service project, means capital expenditure incurred on plant, machinery, fixtures, premises, buildings, structures or works of a permanent nature and shall not include capital expenditure incurred on buildings, plant or machinery which are provided wholly or partly for the use of a director or an individual who is a member of the management, administrative or clerical staff.”.

BAB III

PINDAAN KEPADA AKTA CUKAI KEUNTUNGAN
HARTA TANAH 1976

19. Bab ini hendaklah disifatkan telah mula berkuatkuasa pada 27 Oktober 1995.

Mula berkuatkuasanya pindaan kepada Akta Cukai Keuntungan Harta Tanah 1976.

20. Jadual 5 kepada Akta Cukai Keuntungan Harta Tanah 1976 adalah dipinda dengan menggantikan Bahagian I dan II dengan Bahagian yang berikut:

Pindaan Jadual 5. Akta 169.

“ BAHAGIAN I

Kecuali jika Bahagian II atau Bahagian III adalah berkenaan, kadar-kadar cukai yang berikut hendaklah terpakai:

Kategori pelupusan	Kadar cukai
Pelupusan dalam tempoh dua tahun selepas tarikh pemerolehan aset yang boleh dikenakan cukai	30 peratus
Pelupusan dalam tahun ketiga selepas tarikh pemerolehan aset yang boleh dikenakan cukai	20 peratus
Pelupusan dalam tahun keempat selepas tarikh pemerolehan aset yang boleh dikenakan cukai	15 peratus
Pelupusan dalam tahun kelima selepas tarikh pemerolehan aset yang boleh dikenakan cukai	5 peratus
Pelupusan dalam tahun keenam selepas tarikh pemerolehan aset yang boleh dikenakan cukai atau selepas itu	Tiada

BAHAGIAN II

Dalam hal yang pelupus ialah suatu syarikat, kadar-kadar cukai yang berikut hendaklah terpakai:

Kategori pelupusan	Kadar cukai
Pelupusan dalam tempoh dua tahun selepas tarikh pemerolehan aset yang boleh dikenakan cukai	30 peratus
Pelupusan dalam tahun ketiga selepas tarikh pemerolehan aset yang boleh dikenakan cukai	20 peratus
Pelupusan dalam tahun keempat selepas tarikh pemerolehan aset yang boleh dikenakan cukai	15 peratus
Pelupusan dalam tahun kelima selepas tarikh pemerolehan aset yang boleh dikenakan cukai atau selepas itu	5 peratus

BAHAGIAN III

Seseorang individu yang bukan seorang warganegara dan bukan seorang pemastautin tetap hendaklah atas pelupusan sesuatu aset yang boleh dikenakan cukai yang diperolehi olehnya dikenakan kadar sebanyak 30 peratus atas tiap-tiap sringgit daripada keuntungan yang boleh dikenakan cukai atas pelupusan tersebut selepas 27 Oktober 1995."

BAB IV

PINDAAN KEPADA AKTA
PETROLEUM (CUKAI PENDAPATAN) 1967

Mula berkuat-
kuasanya
pindaan
kepada Akta
Petroleum
(Cukai
Pendapatan)
1967.

21. Bab ini hendaklah berkuatkuasa bagi tahun taksiran 1996 dan tahun-tahun taksiran yang berikutnya.

22. Akta Petroleum (Cukai Pendapatan) 1967 adalah dipinda dalam seksyen 16—

Pindaan seksyen 16. 45/67.

(a) dalam perenggan (3)(a) dengan menggantikan perkataan “sixteen” dengan perkataan “seventeen”; dan

(b) dengan memasukkan selepas subseksyen (7) subseksyen yang berikut:

“ (7A) There shall be deducted from the relevant gross income an amount equal to the amount of expenditure incurred by the relevant chargeable person in the relevant period on the provision of any equipment necessary to assist any disabled person employed by him in the production of his gross income.”.

BAB V

PINDAAN KEPADA AKTA SETEM 1949

23. (1) Kecuali seksyen 25, Bab ini hendaklah mula berkuatkuasa pada 1 Januari 1996.

Mula berkuatkuasanya pindaan kepada Akta Setem 1949.

(2) Seksyen 25 hendaklah disifatkan telah mula berkuatkuasa pada 1 Julai 1995.

24. Akta Setem 1949, yang disebut “Akta ibu” dalam Bab ini, adalah dipinda dalam subseksyen 36(1) dengan menggantikan perkataan “one” dengan perkataan “ten”.

Pindaan seksyen 36. Akta 378.

25. Jadual Pertama kepada Akta ibu adalah dipinda dengan menggantikan perkataan “\$1.50” dalam butiran 31 di bawah kepala “Proper Stamp Duty” dengan perkataan “\$1.00”.

Pindaan Jadual Pertama.

BAB VI

PINDAAN KEPADA AKTA CUKAI AKTIVITI
PERNIAGAAN LUAR PESISIR LABUAN 1990

Mula berkuat-
kuasanya
pindaan
kepada Akta
Cukai
Aktiviti
Perniagaan
Luar Pesisir
Labuan 1990.

26. Bab ini hendaklah berkuatkuasa bagi tahun taksiran 1996 dan tahun-tahun taksiran yang berikutnya.

Pindaan
seksyen 2.
Akta 445.

27. Akta Cukai Aktiviti Perniagaan Luar Pesisir Labuan 1990 adalah dipinda dalam subseksyen 2(1)—

(a) dengan memasukkan selepas takrif “perniagaan insurans luar pesisir” takrif yang berikut:

‘ “syarikat domestik” mempunyai erti sebagaimana dalam Akta Syarikat Luar Pesisir 1990;’; dan

(b) dalam takrif “aktiviti perniagaan luar pesisir”—

(i) dengan memotong perkataan “dan operasi petroleum”; dan

(ii) dalam proviso kepadanya dengan memotong perkataan “dan” di hujung perenggan (ii), memasukkan perkataan “dan” di hujung perenggan (iii) dan memasukkan selepas perenggan (iii) perenggan yang berikut:

“ (iv) berhubungan dengan pemegangan pelaburan oleh suatu syarikat luar pesisir dalam suatu syarikat domestik, jika dibenarkan di bawah seksyen 150 Akta Syarikat Luar Pesisir 1990, pemegangan sedemikian bolehlah dalam mata wang Malaysia;”.

BAB VII

PINDAAN KEPADA AKTA LEVI KENDERAAN
BARANG-BARANG 1983

28. Bab ini hendaklah mula berkuatkuasa pada 1 Januari 1996. Mula berkuatkuasanya pindaan kepada Akta Levi Kenderaan Barang-Barang 1983.
29. Akta Levi Kenderaan Barang-Barang 1983, yang disebut “Akta ibu” dalam Bab ini, adalah dipinda dalam tajuk panjang dengan memasukkan selepas perkataan “meninggalkan” perkataan “atau memasuki”. Pindaan tajuk panjang. Akta 294.
30. Seksyen 3 Akta ibu adalah dipinda— Pindaan seksyen 3.
- (a) dalam subseksyen (1)—
- (i) dengan memasukkan selepas perkataan “meninggalkan” perkataan “atau memasuki”; dan
- (ii) dengan memotong perkataan “sebanyak satu ratus ringgit”; dan
- (b) dengan menggantikan subseksyen (2) dengan subseksyen yang berikut:
- “ (2) Menteri boleh melalui perintah yang disiarkan dalam *Warta* menetapkan, dari semasa ke semasa, amaun levi kenderaan barang-barang yang hendak dilevikan di bawah subseksyen (1).”