



MALAYSIA

# Warta Kerajaan

SERI PADUKA BAGINDA

DITERBITKAN DENGAN KUASA

*HIS MAJESTY'S GOVERNMENT GAZETTE*

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PERUNDANGAN (A)*

**P.U. (A) 264.**

**AKTA CUKAI PENDAPATAN 1967  
DAN  
AKTA PETROLEUM (CUKAI PENDAPATAN) 1967**

**PERINTAH PELEPASAN CUKAI DUA KALI (MAJLIS MESYUARAT  
PERSEKUTUAN PERHIMPUNAN REPUBLIK PERSEKUTUAN  
SOSIALIS YUGOSLAVIA) 1990**

PADA menjalankan kuasa-kuasa yang diberi oleh seksyen 132 (1) Akta Cukai Pendapatan 1967 dan seksyen 65A (1) Akta Petroleum Cukai Pendapatan) 1967, Menteri membuat perintah berikut: Akta 53.  
Akta 45/1967.

1. Perintah ini bolehlah dinamakan **Perintah Pelepasan Cukai Dua Kali (Majlis Mesyuarat Persekutuan Perhimpunan Republik Persekutuan Sosialis Yugoslavia) 1990.** Nama.

2. Adalah diisytiharkan bahawa perkiraan-perkiraan yang dinyatakan dalam Jadual telah dibuat dengan Majlis Mesyuarat Persekutuan Perhimpunan Republik Persekutuan Sosialis Yugoslavia dengan tujuan memberi pelepasan daripada cukai dua kali berhubung dengan cukai Malaysia dan cukai Yugoslavia (sebagaimana yang ditakrifkan mengenai tiap-tiap satunya dalam perkiraan-perkiraan itu) dan bahawa adalah bermanfaat supaya perkiraan-perkiraan itu dikuatkuasakan. Pelepasan cukai dua kali.

(3) Nothing in subparagraph (1) shall absolve or be deemed to have absolved any Statement Development Corporation in the said Schedule from complying with any requirement to submit any return or statement of accounts or to furnish any other information under the provisions of the Income Tax Act 1967 in respect of the income exempted under this Order.

## SCHEDULE

Perbadanan Kemajuan Ekonomi Negeri Perlis  
 Perbadanan Kemajuan Ekonomi Negeri Kedah  
 Perbadanan Pembangunan Pulau Pinang  
 Perbadanan Kemajuan Ekonomi Negeri Perak  
 Perbadanan Kemajuan Negeri Selangor  
 Perbadanan Kemajuan Negeri Negeri Sembilan  
 Perbadanan Kemajuan Negeri Melaka  
 Perbadanan Kemajuan Ekonomi Negeri Johor  
 Lembaga Kemajuan Negeri Pahang  
 Perbadanan Kemajuan Iktisas Negeri Kelantan  
 Perbadanan Memajukan Iktisas Negeri Terengganu  
 Perbadanan Pembangunan Ekonomi Sabah  
 Perbadanan Pembangunan Ekonomi Sarawak

Made the 26th July 1990.  
 Perb. (8.09) 248/40/7-743; PN. (PU<sup>2</sup>) 80/XV; JHDN. 01/35/(S)/42/51/  
 231-3 klt. 2.]

DAIM ZAINUDDIN,  
 Minister of Finance

*(To be laid before the Dewan Rakyat pursuant to subsection (4) of section 127 of the Income Tax Act 1967.)*

## P.U. (A) 266.

## AKTA CUKAI PENDAPATAN 1967

PERINTAH CUKAI PENDAPATAN (PERUNTUKAN-PERUNTUKAN PERALIHAN)  
1990

*Akta 53.* PADA menjalankan kuasa-kuasa yang diberi oleh perenggan 2 dalam Jadual 9 kepada Akta Cukai Pendapatan 1967, Menteri membuat perintah berikut:

Nama dan mula berkuatkuasa. 1. Perintah ini bolehlah dinamakan **Perintah Cukai Pendapatan (Peruntukan-Peruntukan Peralihan) 1990** dan hendaklah disifatkan telah berkuatkuasa dari tahun taksiran 1968.

Pindaan kepada Jadual 9. 2. Perenggan 28 dalam Jadual 9 kepada Akta Cukai Pendapatan 1967 adalah dipinda—

(a) dengan menggantikan perkataan-perkataan “this paragraph applies,” dalam subperenggan (2) dengan perkataan-perkataan “subparagraph (1) applies,”; dan

(b) dengan memasukkan selepas sahaja subperenggan (2), subperenggan baru (3), (4) dan (5) yang berikut:

“(3) For the avoidance of doubt it is declared that—

(a) any reference in section 108 to a company entitled to deduct tax from dividends includes a company entitled to declare itself a resident of Malaysia under paragraph 3 of Article VII of the Double Taxation Relief (Singapore) Order 1968; and

*P.U. (A)  
518/68.*

(b) any reference in section 108 (8) to repayment of tax includes payment of the Sabah credit, Sarawak credit or West Malaysian credit, as the case may be, which payment shall be deemed to have been made in the year of assessment in which the company became entitled to the credit.

(4) Where—

(a) a company, which is entitled to a Sabah credit, Sarawak credit or West Malaysian credit, is a non-resident company the payment of the Sabah credit, Sarawak credit or West Malaysian credit, as the case may be, to the company; or

(b) any of the provisos to paragraphs 69 (1), 85 (1) and 109 (1) applies to a non-resident company, the payment to a transferee company of the Sabah credit, Sarawak credit or West Malaysian credit, as the case may be, to which the non-resident company would have been entitled but for that proviso,

shall not be deemed to be a repayment of tax under section 108 (8).

(5) For the purposes of subparagraph (4), a non-resident company refers to a company which is not resident in the basis year for the year of assessment 1967 but does not include a company which is entitled to declare itself a resident of Malaysia under paragraph 3 of Article VII of the Double Taxation Relief (Singapore) Order 1968.”.

*P.U. (A)  
518/68.*

3. Perintah Cukai Pendapatan (Peruntukan-Peruntukan Peralihan) 1989 adalah dimansuhkan.

*Pemansuhan.  
P.U. (A)  
212/89.*

Diperbuat pada 10hb Ogos 1990.

[Perb. (8.08) 248/40/4-10; PN. (PU<sup>2</sup>) 80/XV; JHDN. 01/35/(S)/42/51/280-4.]

DAIM ZAINUDDIN,  
*Menteri Kewangan*

(Akan dibentangkan dalam Dewan Rakyat menurut perenggan 2 (2) dalam Jadual 9 kepada Akta Cukai Pendapatan 1967.)

## INCOME TAX ACT 1967

## INCOME TAX (TRANSITIONAL PROVISIONS) ORDER 1990

In exercise of the powers conferred by paragraph 2 of Schedule 9 to the Income Tax Act 1967, the Minister makes the following order:

*Act 53.*

Citation and commencement.

1. This Order may be cited as the **Income Tax (Transitional Provisions) Order 1990** and shall be deemed to have effect from the year of assessment 1968.

Amendment of Schedule 9.

2. Paragraph 28 of Schedule 9 to the Income Tax Act 1967 is amended—

- (a) by substituting for the words “this paragraph applies,” in subparagraph (2) the words “subparagraph (1) applies,”; and
- (b) by inserting immediately after subparagraph (2), the following new subparagraphs (3), (4) and (5):

“(3) For the avoidance of doubt it is declared that—

- (a) any reference in section 108 to a company entitled to deduct tax from dividends includes a company entitled to declare itself a resident of Malaysia under paragraph 3 of Article VII of the Double Taxation Relief (Singapore) Order 1968; and
- (b) any reference in section 108 (8) to repayment of tax includes payment of the Sabah credit, Sarawak credit or West Malaysian credit, as the case may be, which payment shall be deemed to have been made in the year of assessment in which the company became entitled to the credit.

(4) Where—

- (a) a company, which is entitled to a Sabah credit, Sarawak credit or West Malaysian credit, is a non-resident company the payment of the Sabah credit, Sarawak credit or West Malaysian credit, as the case may be, to the company; or
- (b) any of the provisos to paragraphs 69 (1), 85 (1) and 109 (1) applies to a non-resident company, the payment to a transferee company of the Sabah credit, Sarawak credit or West Malaysian credit, as the case may be, to which the non-resident company would have been entitled but for that proviso,

shall not be deemed to be a repayment of tax under section 108 (8).

(5) For the purposes of subparagraph (4), a non-resident company refers to a company which is not resident in the basis year for the year of assessment 1967 but does not include a company which is entitled to declare itself a resident of Malaysia under paragraph 3 of Article VII of the Double Taxation Relief (Singapore) Order 1968.”.

*P.U. (A)  
518/68.*

*P.U. (A)  
518/68.*

3. The Income Tax (Transitional Provisions) Order 1989 is repealed. Repeal.  
P.U. (A)  
212/89.

Made the 10th August 1990.

[Perb. (8.08) 248/40/4-10; PN. (PU<sup>2</sup>) 80/XV; JHDN. 01/35/(S)/42/51/280-4.]

DAIM ZAINUDDIN,  
*Minister of Finance*

*(To be laid before the Dewan Rakyat pursuant to paragraph 2 (2) of Schedule 9 to the Income Tax Act 1967.)*

**P.U. (A) 267.**

**AKTA KESELAMATAN DALAM NEGERI 1960**

**PERINTAH KESELAMATAN DALAM NEGERI (PENGISYTIHARAN  
KAWASAN KAWALAN DAN BAHAGIAN KEDIAMAN) (PEMBATALAN) 1990**

PADA menjalankan kuasa-kuasa yang diberi oleh seksyen 49 Akta Keselamatan Dalam Negeri 1960, Menteri membuat perintah yang berikut: Akta 82.

1. Perintah ini bolehlah dinamakan **Perintah Keselamatan Dalam Negeri (Pengisytiharan Kawasan Kawalan dan Bahagian Kediaman) (Pembatalan) 1990.** Nama.

2. Perintah Keselamatan Dalam Negeri (Pengisytiharan Kawasan Kawalan dan Bahagian Kediaman) (No. 2) 1980 adalah dibatalkan. Pembatalan.  
P.U. (A) 220/80.

Diperbuat pada 9hb Ogos 1990.

[KDN. Y. 9/578 Klt. 4; PN. (PU<sup>2</sup>) 216 Pt. III.]

DR MAHATHIR MOHAMAD,  
*Menteri Dalam Negeri*

**INTERNAL SECURITY ACT 1960**

**INTERNAL SECURITY (DECLARATION OF CONTROLLED AREAS  
AND RESIDENTIAL PARTS) (REVOCATION) ORDER 1990**

IN exercise of the powers conferred by section 49 of the Internal Security Act 1960, the Minister makes the following order: Act 82.

1. This Order may be cited as the **Internal Security (Declaration of Controlled Areas and Residential Parts) (Revocation) Order 1990.** Citation.

2. The Internal Security (Declaration of Controlled Areas and Residential Parts) (No. 2) Order 1990 is revoked. Revocation.  
P.U. (A) 220/80.

Made the 9th August 1990.

[KDN. Y. 9/578 Klt. 4; PN. (PU<sup>2</sup>) 216 Pt. III.]

DR MAHATHIR MOHAMAD,  
*Minister of Home Affairs*