



MALAYSIA

Warta Kerajaan
SERI PADUKA BAGINDA
DITERBITKAN DENGAN KUASA

HIS MAJESTY'S GOVERNMENT GAZETTE
PUBLISHED BY AUTHORITY

Jil. 33
No. 15

27hb Julai 1989

TAMBAHAN No. 44
PERUNDANGAN (A)

P.U. (A) 212.

REPEALED BY
DIMANSUHKAN OLEH... P.U.(A) 266/90

AKTA CUKAI PENDAPATAN 1967

PERINTAH CUKAI PENDAPATAN (PERUNTUKAN-
PERUNTUKAN PERALIHAN) 1989

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

1. Perintah ini bolehlah dinamakan **Perintah Cukai Pendapatan (Peruntukan Peralihan) 1989** dan hendaklah disifatkan telah berkuatkuasa dari tahun taksiran 1968. Nama dan mula berkuatkuasa.

2. Perenggan 28 dalam Jadual 9 kepada Akta Cukai Pendapatan 1967 adalah dipinda— Pindaan kepada Jadual 9. Akta 53.

(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

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- (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 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 each of the years of assessment up to and including the year of assessment in the basis year in which the transfer of assets mentioned in the provisos to paragraphs 69 (1), 85 (1) and 109 (1) takes place 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."

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Diperbuat pada 21hb Jun 1989.
[Perb. (8.80) 248/40/4-10 (18); PN. (PU²) 80/XIV.]

DAIM ZAINUDDIN,
Menteri Kewangan

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

REPEALED
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INCOME TAX ACT 1967

INCOME TAX (TRANSITIONAL PROVISIONS) ORDER 1989

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

Art 53.

Citation
and commence-
ment.

1. This Order may be cited as the **Income Tax (Transitional Provisions) Order 1989** and shall be deemed to have effect from the year of assessment 1968.

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

Amendment
of Schedule
9.
Act 53.

- (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

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(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 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 each of the years of assessment up to and including the year of assessment in the basis year in which the transfer of assets mentioned in the provisos to paragraphs 69 (1), 85 (1) and 109 (1) takes place 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.”.

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Made the 21st June 1989.

[Perb. (8.80) 248/40/4-10 (18); PN. (PU²) 80/XIV.]

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.)