



# UNDANG-UNDANG MALAYSIA

**Akta 761**

**AKTA KEWANGAN 2014**

Tarikh Perkenan Diraja ... .. 15 Januari 2014

Tarikh penyiaran dalam *Warta* ... .. 23 Januari 2014

Hakcipta Pencetak (H)

**PERCETAKAN NASIONAL MALAYSIA BERHAD**

Semua Hak Terpelihara. Tiada mana-mana bahagian jua daripada penerbitan ini boleh diterbitkan semula atau disimpan di dalam bentuk yang boleh diperolehi semula atau disiarkan dalam sebarang bentuk dengan apa jua cara elektronik, mekanikal, fotokopi, rakaman dan/atau sebaliknya tanpa mendapat izin daripada **Percetakan Nasional Malaysia Berhad (Pencetak kepada Kerajaan Malaysia yang dilantik)**.

# UNDANG-UNDANG MALAYSIA

## Akta 761

### AKTA KEWANGAN 2014

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# UNDANG-UNDANG MALAYSIA

## Akta 761

### AKTA KEWANGAN 2014

Suatu Akta untuk meminda Akta Cukai Pendapatan 1967, Akta Setem 1949, Akta Petroleum (Cukai Pendapatan) 1967, Akta Cukai Keuntungan Harta Tanah 1976 dan Akta Cukai Aktiviti Perniagaan Labuan 1990.

[ ]

**DIPERBUAT** oleh Parlimen Malaysia seperti yang berikut:

#### BAB I

#### PERMULAAN

#### **Tajuk ringkas**

1. Akta ini bolehlah dinamakan Akta Kewangan 2014.

#### **Pindaan Akta**

2. Akta Cukai Pendapatan 1967 [*Akta 53*], Akta Setem 1949 [*Akta 378*], Akta Petroleum (Cukai Pendapatan) 1967 [*Akta 543*], Akta Cukai Keuntungan Harta Tanah 1976 [*Akta 169*] dan Akta Cukai Aktiviti Perniagaan Labuan 1990 [*Akta 445*] dipinda mengikut cara yang dinyatakan masing-masing dalam Bab II, III, IV, V dan VI.

## BAB II

## PINDAAN KEPADA AKTA CUKAI PENDAPATAN 1967

**Permulaan kuat kuasa pindaan kepada Akta Cukai Pendapatan 1967**

3. (1) Seksyen 4, 5, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 21, 22, 25, 26 dan 30 berkuat kuasa bagi tahun taksiran 2014 dan tahun-tahun taksiran yang berikutnya.

(2) Seksyen 6, 20, 23, 24, 27, 28, 29, 31 dan 32 mula berkuat kuasa apabila mula berkuatkuasanya Akta ini.

**Pindaan seksyen 2**

4. Akta Cukai Pendapatan 1967, yang disebut “Akta ibu” dalam Bab ini, dipinda dalam subseksyen 2(1)—

(a) dengan memasukkan selepas takrif “co-operative society” takrif yang berikut:

‘ “deferred annuity” means deferred annuity contracted on or after 1 January 2014 issued by insurers licensed under the Financial Services Act 2013 [Act 758] or takaful operators registered under the Islamic Financial Services Act 2013 [Act 759], and contains the Retirement Saving Standards approved by the Central Bank;’;

(b) dengan memasukkan selepas takrif “partnership” takrif yang berikut:

‘ “permanent total disablement” has the same meaning assigned to it in the Employees’ Social Security Act 1969 [Act 4];’; dan

(c) dengan memasukkan selepas takrif “Securities Commission” takrif yang berikut:

‘ “serious disease” means acquired immunity deficiency syndrome, Parkinson’s disease, cancer, renal failure, leukaemia or other similar diseases;’.

### **Seksyen baru 4c**

5. Akta ibu dipinda dengan memasukkan selepas seksyen 4B seksyen yang berikut:

**“Gains or profits from a business arising from stock in trade parted with by any element of compulsion**

4c. For the purpose of paragraph 4(a), gains or profits from a business shall include an amount receivable arising from stock in trade parted with by any element of compulsion including on requisition or compulsory acquisition or in a similar manner.”.

### **Pindaan seksyen 6**

6. Subseksyen 6(1) Akta ibu dipinda dengan menggantikan perenggan (l) dengan perenggan yang berikut:

“(l) subject to section 109G but notwithstanding any other provisions of this Act, income tax shall be charged for a year of assessment upon the income of an individual consisting of the total amount received in respect of withdrawal from a deferred annuity or a private retirement scheme where such withdrawal is made by that individual before reaching the age of fifty-five (other than by reason of permanent total disablement, serious disease, mental disability, death or permanently leaving Malaysia) at the appropriate rate as specified under Part XVI of Schedule 1.”.

### **Pindaan seksyen 18**

7. Seksyen 18 Akta ibu dipinda dalam takrif “entertainment”, dengan memasukkan selepas perkataan “an employee of his” perkataan “, with or without any consideration paid whether in cash or in kind, in promoting or”.

**Pindaan seksyen 21A****8. Seksyen 21A Akta ibu dipinda—**

- (a) dalam subseksyen (3), dengan menggantikan perkataan “other than 31 December” dengan perkataan “in a basis year”; dan
- (b) dengan menggantikan subseksyen (4) dengan subseksyen yang berikut:

“(4) Subject to subsections (5) and (6), where a company, limited liability partnership, trust body or co-operative society commences operation on a day in a basis year for a year of assessment (hereinafter referred to as the “first year of assessment”) and makes up its account—

- (a) for a period of less than twelve months ending on a day in that basis year, that period shall constitute the basis period for the first year of assessment;
- (b) for any period of months ending on a day in the immediately following basis year (hereinafter referred to as the “second basis year”), that period shall constitute the basis period for the year of assessment (hereinafter referred to as the “second year of assessment”) immediately following the first year of assessment, there shall be no basis period in relation to any of its sources of income for the first year of assessment; or
- (c) for a period of more than twelve months ending on a day in the basis year immediately following the second basis year, that period shall constitute the basis period for the year of assessment immediately following the second year of assessment and there shall be no basis period in relation to any of its sources of income for the first year of assessment and the second year of assessment.”.

**Pindaan seksyen 24****9. Subseksyen 24(1) Akta ibu dipinda—**

(a) dalam perenggan (a), dengan memotong perkataan “(or parted with on requisition or compulsory acquisition or in similar manner)”; dan

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

“(aa) any stock in trade parted with by any element of compulsion including on requisition or compulsory acquisition or in a similar manner, in or before the relevant period;”.

**Pindaan seksyen 29****10. Seksyen 29 Akta ibu dipinda dengan memasukkan selepas subseksyen (2) subseksyen yang berikut:**

“(3) For the purposes of this section, where gross income from a source in Malaysia of the relevant person consists of interest that relates to a loan—

(a) between persons one of whom has control over the other; or

(b) between persons both of whom are controlled by some other person,

the relevant person is deemed to be able to obtain on demand the receipt of such interest when such interest is due to be paid to the relevant person in the relevant period.”.

**Pindaan seksyen 33****11. Seksyen 33 Akta ibu dipinda dengan memasukkan selepas subseksyen (3) subseksyen yang berikut:**

“(4) For the purposes of paragraph (1)(a) and subsection (2), where any sum payable for a basis period for a year of assessment is not due to be paid in that period, the sum shall when it is due to be paid be deducted in arriving at the adjusted income of a person for that period.”.

**Pindaan seksyen 39**

**12.** Seksyen 39 Akta ibu dipinda dengan memasukkan selepas subseksyen (1) subseksyen yang berikut:

“(1A) Notwithstanding any provision of this Act, where a person is required under section 81 to furnish to the Director General any information within the time specified in a notice or such other time as may be allowed by the Director General, and that information concerns wholly or in part a deduction claimed by that person in arriving at the adjusted income of that person from any source for the basis period for a year of assessment, no deduction from the gross income from that source for that period shall be allowed in respect of such claim if the person fails to provide such information within the time specified in that notice or such extended time as allowed by the Director General.”.

**Pindaan seksyen 44**

**13.** Subseksyen 44(7) Akta ibu dipinda dalam takrif “organization”—

- (a) dalam subperenggan (c)(i), dengan memasukkan selepas perkataan “improvement” perkataan “, purchase”;
- (b) dalam subsubperenggan (c)(i)(A), dengan memasukkan selepas perkataan “constructed” perkataan “or purchased”; dan
- (c) dalam subsubperenggan (c)(i)(B), dengan memasukkan selepas perkataan “constructed” perkataan “or purchased”.

**Pindaan seksyen 46**

**14.** Subseksyen 46(2) Akta ibu dipinda dengan memotong takrif “serious disease”.

**Pindaan seksyen 49**

**15.** Seksyen 49 Akta ibu dipinda—

- (a) dalam perenggan (1D)(a), dengan menggantikan perkataan “any deferred annuity” dengan perkataan “premium for deferred annuity”; dan

- (b) dalam subseksyen (3), dengan memasukkan selepas perkataan “subsection (1)” perkataan “and (1D)”.

### **Pindaan seksyen 60AA**

#### **16. Seksyen 60AA Akta ibu dipinda—**

- (a) dalam subperenggan (5)(b)(vi), dengan memotong perkataan “and” di hujung subperenggan itu;
- (b) dalam subperenggan (5)(b)(vii), dengan menggantikan noktah di hujung subperenggan itu dengan perkataan “; and”;
- (c) dengan memasukkan selepas subperenggan (5)(b)(vii) subperenggan yang berikut:
- “(viii) management expenses incurred by him in that period in connection with his general business.”;
- (d) dalam subperenggan (7)(b)(vi), dengan memotong perkataan “and” di hujung subperenggan itu;
- (e) dalam subperenggan (7)(b)(vii), dengan menggantikan noktah di hujung subperenggan itu dengan perkataan “; and”;
- (f) dengan memasukkan selepas subperenggan (7)(b)(vii) subperenggan yang berikut:
- “(viii) management expenses incurred by him in that period in connection with his general business.”;
- (g) dalam subperenggan (9)(b)(ii), dengan memotong perkataan “and” di hujung subperenggan itu;
- (h) dalam subperenggan (9)(b)(iii), dengan menggantikan noktah di hujung subperenggan itu dengan perkataan “; and”;
- (i) dengan memasukkan selepas subperenggan (9)(b)(iii) subperenggan yang berikut:
- “(iv) commission payable and discounts allowed by him in that period in connection with his general business.”;

- (j) dalam subperenggan (10)(b)(ii), dengan memotong perkataan “and” di hujung subperenggan itu;
- (k) dalam subperenggan (10)(b)(iii), dengan menggantikan noktah di hujung subperenggan itu dengan perkataan “; and”; dan
- (l) dengan memasukkan selepas subperenggan (10)(b)(iii) subperenggan yang berikut:
  - “(iv) commission payable and discounts allowed by him in that period in connection with his general business.”.

### **Pindaan seksyen 60F**

17. Subseksyen 60F(1) Akta ibu dipinda dengan menggantikan perkataan “dividend (whether exempt or not), interest” dalam huraian bagi C dalam formula dengan perkataan “dividend and interest (whether such dividend or interest is exempt or not)”.

### **Pindaan seksyen 60H**

18. Subseksyen 60H(4) Akta ibu dipinda dengan menggantikan perkataan “dividend and interest (whether exempt or not)” dalam huraian bagi C dalam formula dengan perkataan “dividend and interest (whether such dividend or interest is exempt or not)”.

### **Pindaan seksyen 63B**

19. Subseksyen 63B(1) Akta ibu dipinda dengan menggantikan perkataan “dividend (whether exempt or not), interest” dalam huraian bagi C dalam formula dengan perkataan “dividend and interest (whether such dividend or interest is exempt or not)”.

### **Pindaan seksyen 75A**

20. Perenggan 75A(2)(b) Akta ibu dipinda dengan menggantikan perkataan “more than fifty” dengan perkataan “not less than twenty”.

**Pindaan seksyen 77A****21. Seksyen 77A Akta ibu dipinda—**

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

“(1A) For the purposes of this section, a company shall furnish to the Director General a return in the prescribed form on an electronic medium or by way of electronic transmission in accordance with section 152A.”; dan

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

“(4) The return furnished by a company under this section shall be based on accounts audited by a professional accountant, together with a report made by that accountant which shall contain, in so far as they are relevant, the matters set out in subsections 174(1) and (2) of the Companies Act 1965.”.

**Seksyen baru 77c****22. Akta ibu dipinda dengan memasukkan selepas seksyen 77B seksyen yang berikut:****“Deduction of tax as final tax**

**77c.** (1) Notwithstanding section 77, where for a year of assessment an individual—

- (a) has income only in respect of gains or profits from an employment other than gains or profits in respect of the use or enjoyment of benefits provided by his employer under paragraph 13(1)(b) or (1)(c);
- (b) deductions have been made by his employer in accordance with subsection 107(2) in respect of such gains or profits;
- (c) the individual is employed by the same employer for a period of twelve months in that year of assessment;

- (d) such deductions are not borne by his employer for that year of assessment; and
- (e) that individual whose husband or wife has not made an election pursuant to section 45,

the individual may elect not to furnish a return for a year of assessment to the Director General in accordance with section 77.

(2) Where subsection (1) applies and no return for a year of assessment has been furnished by an individual in accordance with section 77—

- (a) an individual is deemed to have made an election under that subsection;
- (b) the total amount of tax deducted referred to under paragraph (1)(b) shall be deemed to be the amount of tax payable of that individual for that year of assessment; and
- (c) no assessment shall be made by the Director General in respect of that individual for that year of assessment.

(3) Notwithstanding subsections (1) and (2), the Director General shall have the power to make an assessment under subsection 90(3) or section 91 for any year of assessment and where an assessment is made by the Director General, the amount which is deemed to be the tax payable under paragraph (2)(b) shall be disregarded.”.

### **Pindaan seksyen 99**

**23.** Seksyen 99 Akta ibu dipinda dengan memasukkan selepas subseksyen (3) subseksyen yang berikut:

“(4) This section shall not apply to an assessment made under subsection 90(1) or section 91A, except where a person in respect of such assessment is aggrieved by the public ruling made under section 138A.”.

**Pindaan seksyen 102****24.** Seksyen 102 Akta ibu dipinda—

- (a) dalam subseksyen (1), dengan menggantikan perkataan “subsection (3)” dengan perkataan “subsection (1A) or (3)”; dan
- (b) dengan memasukkan selepas subseksyen (1) subseksyen yang berikut:

“(1A) Where a person has made an application to invoke a mutual agreement procedure pursuant to an arrangement made under section 132 and the ground in which the application is made is similar with the appeal filed under this Act—

- (a) no appeal shall be sent forward to the Special Commissioners until the determination of the mutual agreement procedure;
- (b) the person may within thirty days from the determination of the mutual agreement procedure request to the Director General in writing to forward such appeal to the Special Commissioners; and
- (c) the Director General shall within three months after receiving the request send the appeal forward to the Special Commissioners.”.

**Pindaan seksyen 107C****25.** Subseksyen 107C(4A) Akta ibu dipinda—

- (a) dalam perenggan (a), dengan memotong perkataan “or” di hujung perenggan itu;
- (b) dalam proviso kepada perenggan (b), dengan menggantikan noktah di hujung proviso itu dengan perkataan “; or”; dan
- (c) dengan memasukkan selepas perenggan (b) perenggan yang berikut:

“(c) where the company has no basis period for that year of assessment and for the immediate following year of assessment, for that year of assessment and the immediate two following years of assessment:

Provided that at the commencement of the operation and at the beginning of the immediate two following years of assessment the paid up capital of the company in respect of ordinary shares is two million five hundred thousand ringgit and less.”.

### **Pindaan seksyen 109E**

**26.** Subseksyen 109E(1) Akta ibu dipinda dengan memasukkan selepas perkataan “section 60AA” perkataan “where such profits have been claimed as a deduction under subparagraph (3)(b)(ii), (4)(b)(ii), (5)(b)(vii) or (7)(b)(vii) of that section”.

### **Pindaan seksyen 109G**

**27.** Seksyen 109G Akta ibu dipinda—

- (a) dalam nota bahu, dengan menggantikan perkataan “contribution made to” dengan perkataan “a deferred annuity or”;
- (b) dengan menggantikan subseksyen (1) dengan subseksyen yang berikut:

“(1) Where a person (in this section referred to as “the payer”) makes payment to an individual (in this section referred to as “the recipient”) in relation to a withdrawal from a deferred annuity or a private retirement scheme before reaching the age of fifty-five (other than by reason of permanent total disablement, serious disease, mental disability, death or permanently leaving Malaysia) from a fund administered by that payer under a deferred annuity scheme or a private retirement scheme, the payer shall upon paying the amount, deduct from that amount, tax at a rate applicable to such payment, and (whether or not tax is so deducted) shall within one month after paying the amount 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.”; dan

(c) dengan menggantikan subseksyen (5) dengan subseksyen yang berikut:

“(5) In this section, “payer” refers to—

- (a) in the case of a deferred annuity, a life insurer or takaful operator licensed under the Financial Services Act 2013 or the Islamic Financial Services Act 2013; or
- (b) in the case of a private retirement scheme, a private retirement scheme provider as approved under section 139Q of the Capital Markets and Services Act 2007 to provide and manage a private retirement scheme.”.

### **Seksyen baru 132B**

**28.** Akta ibu dipinda dengan memasukkan selepas seksyen 132A seksyen yang berikut:

#### **“Mutual administrative assistance arrangement**

**132B.** (1) Notwithstanding section 132 or 132A, if the Minister by statutory order declares that—

- (a) arrangements specified in the order have been made by the Government with the government of any territory outside Malaysia with a view to the mutual administrative assistance in tax matters which includes simultaneous tax examinations, automatic exchange of information or tax administrations abroad; and
- (b) it is expedient that those arrangements should have effect,

then, so long as the order remains in force, notwithstanding anything in any written law, those arrangements shall have effect in relation to tax under this Act or other taxes of every kind under written law.

(2) Any order made under this section shall be laid before the Dewan Rakyat.”.

### Pindaan seksyen 140

**29.** Akta ibu dipinda dengan memasukkan selepas subseksyen 140(2) subseksyen yang berikut:

“(2A) In exercising his powers under this section, the Director General may require by notice any person to pay to him within the time specified in the notice the amount of tax that would be deducted by that person under this Act in consequence of his exercise of those powers.”.

### Seksyen baru 140B

**30.** Akta ibu dipinda dengan memasukkan selepas seksyen 140A seksyen yang berikut:

**“Special provision applicable to loan or advances to director**

**140B.** (1) Without prejudice to the generality of section 140A and subject to this section, where in a basis period for a year of assessment, a company makes any loan or advances of any money from the internal funds of the company to a person who is a director of that company, the company shall be deemed to have a gross income consisting of interest from such loan or advances for that basis period.

(2) For the purposes of subsection (1), the interest for the basis period for that year of assessment shall be the aggregate sum of interest for all calendar months in the basis period and the sum of interest for each calendar month shall be determined in accordance with the following formula:

$$\frac{1}{12} \times A \times B$$

where A is the total amount of loan or advances outstanding at the end of the calendar month; and

B is the average lending rate of commercial banks published by the Central Bank at the end of the calendar month or where there is no such average lending rate, such other reference lending rate as may be prescribed by the Director General.

(3) Where in respect of a loan or advances referred to under subsection (1), interest is charged by the company and the total amount of interest charged and payable by the director to that company for the basis period for a year of assessment—

(a) is more than the aggregate sum of interest under subsection (2) for that basis period, this section shall cease to apply; or

(b) is less than the aggregate sum of interest under subsection (2) for that basis period, this section shall apply and the total amount of interest which is charged and payable to the company for that basis period shall be disregarded.

(4) For the purposes of this Act, “director” has the same meaning assigned to it under subsection 75A(2).”.

### **Pindaan Jadual 1**

**31.** Jadual 1 Akta ibu dipinda dengan menggantikan Bahagian XVI dengan Bahagian yang berikut:

#### **“PART XVI**

Notwithstanding Part I, income tax shall be charged for a year of assessment on the total amount received by an individual in respect of withdrawal from a deferred annuity or a private retirement scheme where such withdrawal is made before that individual reaches the age of 55 (other than by reason of permanent total disablement, serious disease, mental disability, death or permanently leaving Malaysia) at the rate of 8 per cent on every ringgit of that contribution withdrawn.”.

### **Pindaan Jadual 3**

**32.** Jadual 3 Akta ibu dipinda—

(a) dengan memasukkan selepas perenggan 38A perenggan yang berikut:

“**38B.** Paragraphs 39 and 40 shall apply where a partnership or a company is converted into a limited liability partnership in accordance with section 29 or 30 of the Limited Liability Partnerships Act 2012 and the partnership or that company disposes of an asset to that limited liability partnership in relation to which an initial or annual allowance has been made or would have been made, if claimed by the partnership or the company.”;

(b) dalam perenggan 40, dengan memasukkan selepas perkataan “38A,” perkataan “38B,”; dan

(c) dengan memasukkan selepas perenggan 76 perenggan yang berikut:

“76A. Where in a year of assessment a partnership or a company is converted into a limited liability partnership in accordance with section 29 or 30 of the Limited Liability Partnerships Act 2012, the limited liability partnership shall not be entitled to an allowance under this Schedule in relation to an asset which is transferred to that limited liability partnership for that year of assessment unless for that year of assessment no allowance in relation to that asset has been claimed by the partners of that partnership or that company in accordance with paragraph 77.”.

### BAB III

#### PINDAAN KEPADA AKTA SETEM 1949

#### **Permulaan kuat kuasa pindaan kepada Akta Setem 1949**

**33.** Bab ini mula berkuat kuasa apabila mula berkuatkuasanya Akta ini.

#### **Pindaan seksyen 9**

**34.** Seksyen 9 Akta ibu dipinda dengan menggantikan subseksyen (7) dengan subseksyen yang berikut:

“(7) For the purpose of subsection (6), the person mentioned in subsection (1) shall keep and retain the books, records and documents in connection with the issue of such instruments referred to in paragraph 1(a), (b) or (c) for a period of seven years from the year in which such instruments are issued.”.

#### **Pindaan seksyen 47A**

**35.** Subseksyen 47A(2) Akta ibu dipinda dengan menggantikan perkataan “paragraph 9(1)(c)” dengan perkataan “subsection 9(3)”.

BAB IV

PINDAAN KEPADA AKTA PETROLEUM (CUKAI PENDAPATAN) 1967

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

**36.** (1) Seksyen 37, 38, 40, 42 dan 43 hendaklah berkuat kuasa bagi tahun taksiran 2014 dan tahun-tahun taksiran berikutnya.

(2) Seksyen 39 dan 41 mula berkuat kuasa apabila mula berkuatkuasanya Akta ini.

**Pindaan seksyen 2**

**37.** Akta Petroleum (Cukai Pendapatan) 1967, yang disebut “Akta ibu” dalam Bab ini, dipinda dalam subseksyen 2(1), dalam takrif “entertainment” dengan memasukkan selepas perkataan “an employee of his” perkataan “, with or without any consideration paid whether in cash or in kind, in promoting or”.

**Pindaan seksyen 30**

**38.** Seksyen 30 Akta ibu dipinda dengan memasukkan selepas subseksyen (2) subseksyen yang berikut:

“(3) The return furnished by the chargeable person under this section shall be based on accounts audited by a professional accountant, together with a report made by that accountant which shall contain, in so far as they are relevant, the matters set out in subsections 174(1) and (2) of the Companies Act 1965.”.

**Pindaan seksyen 46**

**39.** Seksyen 46 Akta ibu dipinda—

(a) dalam subseksyen (1), dengan memasukkan selepas perkataan “Subject to subsection” perkataan “(1A) or”; dan

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

“(1A) Where a person has made an application to invoke a mutual agreement procedure pursuant to an arrangement under section 65A and the ground in which the application is made is similar with the appeal filed under this Act—

- (a) no appeal shall be sent forward to the Special Commissioners until the determination of the mutual agreement procedure;
- (b) the person may within thirty days from the determination of the mutual agreement procedure request to the Director General in writing to forward such appeal to the Special Commissioners; and
- (c) the Director General shall within three months after receiving the request send the appeal forward to the Special Commissioners.”.

## **Bab baru 1A**

**40.** Akta ibu dipinda dengan memasukkan selepas seksyen 71 Bab yang berikut:

### *“Chapter 1A—Ruling*

#### **Advance Pricing Arrangement**

**71A.** (1) Subject to this section and any rules prescribed under this Act, on the application made to the Director General by any chargeable person who carries out a cross border transaction—

- (a) the Director General may enter into an advance pricing arrangement with that chargeable person; or
- (b) in the case where section 65A 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) companies one of which has control over the other;  
or

(b) companies both of which are controlled by some other person.

(4) In this section, “transaction” has the same meaning assigned to it under subsection 72(7).

(5) In the case of a petroleum agreement, chargeable person referred to under subsection (1) shall refer to the person in that agreement that enters into a transaction with another company where it has control in accordance with subsection (3).”.

### **Pindaan seksyen 72A**

**41.** Seksyen 72A Akta ibu dipinda dengan memasukkan selepas subseksyen (6) subseksyen yang berikut:

“(7) In the case of a petroleum agreement, chargeable person referred to under subsection (2), (3) or (4) shall refer to the person in that agreement that enters into a transaction with another company where it has control in accordance with subsection (5).”.

### **Pindaan seksyen 83**

**42.** Subseksyen 83(1) Akta ibu dipinda dengan memasukkan selepas perenggan (ba) perenggan yang berikut:

“(bb) providing for the scope and procedure applied in relation to any arrangement made under section 71A;”.

## Pindaan Jadual Pertama

### 43. Perenggan 3A Jadual Pertama Akta ibu dipinda—

(a) dalam subperenggan (1), dengan menggantikan proviso kepada perenggan itu dengan proviso yang berikut:

“Provided that—

- (a) the original parties to the petroleum agreement are the same; and
- (b) the amount of qualifying exploration expenditure of the first mentioned chargeable person is from an agreement area where chargeable petroleum is not being produced.”; dan

(b) dengan menggantikan subperenggan (2) dengan subperenggan yang berikut:

“(2) The amount of qualifying exploration expenditure incurred by the first-mentioned chargeable person to be allowed as deduction against the gross income of the second-mentioned chargeable person shall be determined in accordance with the following formula:

$$\frac{A \times C}{B}$$

- where
- A is the gross income of the second-mentioned chargeable person from a petroleum operation;
  - B is the total gross income of the second-mentioned chargeable person from petroleum operations; and
  - C is the qualifying exploration expenditure; and

in the case where the qualifying exploration expenditure exceeds the amount of gross income of petroleum operations or the gross income in respect of a petroleum operation of the second-mentioned chargeable person, the excess of the expenditure shall be allowed to be deducted from the gross income of that petroleum operations for the subsequent years of assessment of the second-mentioned chargeable person and any excess thereof shall not be used by another chargeable person in another petroleum agreement where the original parties to the petroleum agreement are the same.”.

BAB V

PINDAAN KEPADA AKTA CUKAI KEUNTUNGAN  
HARTA TANAH 1976

**Permulaan kuat kuasa pindaan kepada Akta Cukai Keuntungan  
Harta Tanah 1976**

**44.** (1) Seksyen 45, 46, 47 dan 48 mula berkuat kuasa apabila mula berkuatkuasanya Akta ini.

(2) Seksyen 49 mula berkuat kuasa pada 1 Januari 2014.

**Pindaan seksyen 14**

**45.** Seksyen 14 Akta ibu dipinda dengan memasukkan selepas subseksyen (5) subseksyen yang berikut:

“(6) Bagi maksud subseksyen (5), “cukai yang kena dibayar” ertinya jumlah cukai yang dikenakan ke atas keuntungan yang boleh dikenakan cukai tidak termasuk apa-apa kerugian yang boleh dibenarkan yang disebut di bawah subseksyen 7(4).”.

**Pindaan seksyen 15**

**46.** Seksyen 15 Akta ibu dipinda dengan memasukkan selepas subseksyen (4) subseksyen yang berikut:

“(5) Bagi maksud subseksyen (4), “cukai yang kena dibayar” ertinya jumlah cukai yang dikenakan ke atas keuntungan yang boleh dikenakan cukai tidak termasuk apa-apa kerugian yang boleh dibenarkan yang disebut di bawah subseksyen 7(4).”.

**Pindaan seksyen 29**

**47.** Seksyen 29 Akta ibu dipinda dengan memasukkan selepas subseksyen (3) subseksyen yang berikut:

“(4) Bagi maksud subseksyen (3), “cukai yang kena dibayar” ertinya jumlah cukai yang dikenakan ke atas keuntungan yang boleh dikenakan cukai tidak termasuk apa-apa kerugian yang boleh dibenarkan yang disebut di bawah subseksyen 7(4).”.

**Pindaan Jadual 1**

48. Subsubperenggan 5(4)(b) Jadual 1 Akta ibu dipinda dengan menggantikan perkataan “lebih daripada lima puluh” dengan perkataan “tidak kurang daripada dua puluh.”.

**Pindaan Jadual 5**

49. Jadual 5 Akta ibu dipinda—

(a) dalam Bahagian I, dalam ruang “Kategori pelupusan”—

- (i) dalam butiran no. 1, dengan menggantikan perkataan “dua” dengan perkataan “tiga”;
- (ii) dalam butiran no. 2, dengan menggantikan perkataan “ketiga” dengan perkataan “keempat”;
- (iii) dalam butiran no. 3, dengan menggantikan perkataan “keempat” dengan perkataan “kelima”; dan
- (iv) dalam butiran no. 4, dengan menggantikan perkataan “kelima” dengan perkataan “keenam”;

(b) dalam Bahagian I, dalam ruang “Kadar cukai” dalam butiran no. 4, dengan menggantikan perkataan “5 peratus” dengan perkataan “Tiada”; dan

(c) dalam Bahagian II, dalam ruang “Kategori pelupusan”—

- (i) dalam butiran no. 1, dengan menggantikan perkataan “dua” dengan perkataan “tiga”;
- (ii) dalam butiran no. 2, dengan menggantikan perkataan “ketiga” dengan perkataan “keempat”;
- (iii) dalam butiran no. 3, dengan menggantikan perkataan “keempat” dengan perkataan “kelima”; dan
- (iv) dalam butiran no. 4, dengan menggantikan perkataan “kelima” dengan perkataan “keenam”.

BAB VI

PINDAAN KEPADA AKTA CUKAI AKTIVITI PERNIAGAAN  
LABUAN 1990

**Permulaan kuat kuasa pindaan kepada Akta Cukai Aktiviti  
Perniagaan Labuan 1990**

**50.** Seksyen 51 dan 52 mula berkuat kuasa apabila mula berkuatkuasanya Akta ini.

**Pindaan seksyen 21**

**51.** Akta Cukai Aktiviti Perniagaan Labuan 1990, yang disebut “Akta ibu” dalam Bab ini, dipinda dengan menggantikan seksyen 21 dengan seksyen yang berikut:

**“Kuasa untuk membuat peraturan-peraturan**

**21.** Menteri boleh membuat peraturan-peraturan secara am bagi maksud menjalankan, atau menguatkuasakan, peruntukan Akta ini.”.

**Seksyen baru 21A**

**52.** Akta ibu dipinda dengan memasukkan selepas seksyen 21 seksyen yang berikut:

**“Borang**

**21A.** Ketua Pengarah boleh, dengan cara yang difikirkannya wajar, menetapkan borang sebagaimana yang dikehendaki oleh Akta ini untuk ditetapkan dan borang yang lain yang difikirkannya patut untuk ditetapkan berkaitan dengan perjalanan Akta ini dan membenarkan penggunaan suatu borang gantian yang sesuai bagi mana-mana borang yang ditetapkan.”.