



UNDANG-UNDANG MALAYSIA

Akta 702

AKTA KEWANGAN 2010

Tarikh Perkenan Diraja 6 Januari 2010

Tarikh penyiaran dalam *Warta* 14 Januari 2010

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 702****AKTA KEWANGAN 2010**

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UNDANG-UNDANG MALAYSIA

Akta 702

AKTA KEWANGAN 2010

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 Luar Pesisir Labuan 1990.

[]

DIPERBUAT oleh Parlimen Malaysia seperti yang berikut:

BAB I

PERMULAAN

Tajuk ringkas

1. Akta ini bolehlah dinamakan Akta Kewangan 2010.

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 Luar Pesisir 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 dan 4A, subperenggan 5(a)(i), seksyen 6, 7, 14, 15 dan 16 berkuat kuasa bagi tahun taksiran 2010 dan tahun-tahun taksiran yang berikutnya.

(2) Subperenggan 5(a)(ii), (iii), (iv) dan perenggan 5(b) berkuat kuasa bagi tahun-tahun taksiran 2010, 2011 dan 2012.

(3) Seksyen 8 berkuat kuasa bagi tahun berakhir 31 Disember 2009 dan tahun-tahun yang berikutnya.

(4) Seksyen 9, 11, 12 dan 13 mula berkuat kuasa apabila mula berkuat kuasanya Akta ini.

(5) Seksyen 10 berkuat kuasa bagi tahun taksiran 2011 dan tahun-tahun taksiran yang berikutnya.

Pindaan seksyen 2

4. Akta Cukai Pendapatan 1967, yang disebut “Akta ibu” dalam Bab ini, dipinda dalam seksyen 2 dengan memasukkan selepas subseksyen (8) subseksyen yang berikut:

“(9) Any reference in subsection 107C(4A), paragraph 2A of Schedule 1 and paragraph 19A of Schedule 3 to a company which has a paid-up capital in respect of ordinary shares of two million five hundred thousand ringgit and less at the beginning of the basis period for a year of assessment shall exclude a company which is established for the issuance of asset-backed securities in a securitization transaction approved by the Securities Commission.”.

Pindaan seksyen 6A

4A. Subseksyen 6A(2) Akta ibu dipinda—

(a) dalam perenggan (c), dengan menggantikan noktah di hujung perenggan itu dengan noktah bertindih; dan

- (b) dengan memasukkan selepas perenggan (c) proviso yang berikut kepada subseksyen itu:

“Provided that where Part XIV of Schedule 1 applies, thirty-five thousand ringgit shall consist of chargeable income of that individual from all sources.”.

Pindaan seksyen 46

5. Seksyen 46 Akta ibu dipinda—

- (a) dalam subseksyen (1)—

- (i) dalam perenggan (a), dengan menggantikan perkataan “eight” dengan perkataan “nine”;
- (ii) dalam perenggan (k), dengan memotong perkataan “and” di hujung perenggan itu;
- (iii) dalam perenggan (l), dengan menggantikan noktah di hujung perenggan itu dengan perkataan “; and”; dan
- (iv) dengan memasukkan selepas perenggan (l) perenggan yang berikut:

“(m) an amount limited to a maximum of five hundred ringgit in respect of expenses expended or deemed expended under subsection (3) in that basis year by that individual for the payment of monthly bill for the broadband subscription under that individual’s name as evidenced by receipts issued in respect of such bill.”; dan

- (b) dalam subseksyen (3), dengan menggantikan perkataan “and (l)” dengan perkataan “, (l) and (m)”.

Pindaan seksyen 49

6. Akta ibu dipinda dalam seksyen 49 dengan menggantikan subseksyen (1A) dengan subseksyen yang berikut:

- “(1A) For the purposes of subsection (1)—

- (a) where the aggregate amount of deduction allowed under that subsection in respect of payments or contributions or both, is six thousand ringgit or

less, there shall be allowed a further deduction on any payment of premium for any deferred annuity contracted by an individual on or after 1 January 2010:

Provided that the amount of deduction allowed under that subsection and further deduction shall not exceed seven thousand ringgit; and

- (b) where subsection 50(2) or 50(3) applies, the total deduction under that subsection shall not exceed six thousand ringgit or where paragraph (a) applies, shall not exceed seven thousand ringgit.”.

Pindaan seksyen 60i

7. Subseksyen 60i(4) Akta ibu dipinda—

- (a) dalam takrif “Islamic securities”, dengan memasukkan selepas perkataan “Securities Commission” perkataan “or Labuan Offshore Financial Services Authority”; dan
- (b) dalam takrif “special purpose vehicle”—
- (i) dengan memasukkan selepas perkataan “Companies Act 1965” perkataan “or a company incorporated under the Offshore Companies Act 1990 which has made an election under section 3A of the Labuan Offshore Business Activity Tax Act 1990”; dan
- (ii) dengan memasukkan selepas perkataan “Securities Commission” perkataan “or Labuan Offshore Financial Services Authority”.

Pindaan seksyen 83

8. Seksyen 83 Akta ibu dipinda—

- (a) dengan menggantikan subseksyen (1) dengan subseksyen yang berikut:

“(1) Every employer shall, for each year, furnish to the Director General a return in the prescribed form not later than 31 March in the year immediately following the first-mentioned year containing—

- (a) the number of employees employed in the first mentioned year;

- (b) the number of employees subject to deductions under the Income Tax (Deduction From Remuneration) Rules 1994 [*P.U. (A) 507/1994*] for the first-mentioned year;
 - (c) the number of new employees employed in the first-mentioned year;
 - (d) the number of employees who have resigned in the first-mentioned year;
 - (e) the number of employees who have resigned and left Malaysia in the first-mentioned year; and
 - (f) such other particulars as may be required by the Director General.”; dan
- (b) dengan memasukkan selepas subseksyen (1) subseksyen yang berikut:

“(1A) For the purpose of subsection (1), every employer shall, for each year, prepare and render to his employee a statement of remuneration of that employee on or before the last day of February in the year immediately following the first-mentioned year containing the following information:

- (a) the relevant particulars of the employee;
- (b) the full amount of the gross income falling within section 13 paid, payable or provided by or on behalf of the employer to that employee in respect of the employment;
- (c) pension, annuity or periodical payment falling under paragraph (4)(e);
- (d) total deductions under the Income Tax (Deduction From Remuneration) Rules 1994 paid to the Director General in the first-mentioned year;
- (e) the compulsory contributions made by the employees to the Pension Fund or Employees’ Provident Fund, or any approved fund pursuant to section 150;
- (f) details relating to the payment of arrears and others for the years prior to the first-mentioned year;

- (g) tax exempt allowances, perquisites, gifts and benefits for the first-mentioned year; and
- (h) such other particulars as may be required by the Director General.”.

Pindaan seksyen 107

9. Subseksyen 107(4) Akta ibu dipinda dengan memasukkan selepas perkataan “failed to deduct” perkataan “, and such amount of tax shall be a debt due from that employer to the Government and shall be payable forthwith to the Director General”.

Pindaan seksyen 107c

10. Seksyen 107c Akta ibu dipinda—

- (a) dalam subseksyen (4), dengan memasukkan selepas perkataan “in a year of assessment” perkataan “and the basis period for that year is not less than six months”;
- (b) dalam subseksyen (8), dengan memasukkan selepas perkataan “(3)” perkataan “(4),”;
- (c) dengan memasukkan selepas subseksyen (10) subseksyen yang berikut:

“(10A) Where for a year of assessment—

- (a) no estimate is furnished by a company, trust body or co-operative society and no direction is given by the Director General to make payment by instalment under subsection (8);
- (b) no prosecution under section 120 has been instituted in relation to failure to furnish such estimate; and
- (c) tax is payable by that company, trust body or co-operative society pursuant to an assessment for that year of assessment,

such tax payable shall without any further notice being served be increased by a sum equal to ten per cent of the tax payable and that sum shall be recoverable as if it were tax due and payable under this Act:

Provided that if that company, trust body or co-operative society pays that sum or, where the sum is remitted under subsection (11), that company, trust body or co-operative society shall not be liable to be charged on the same facts with an offence under section 120.”; dan

(d) dalam subseksyen (11), dengan menggantikan perkataan “or (10)” dengan perkataan “, (10) or (10A)”.

Pindaan seksyen 112

11. Seksyen 112 Akta ibu dipinda dengan memasukkan selepas subseksyen (3) subseksyen yang berikut:

“(4) The Director General may require any person to pay an additional amount of penalty in accordance with subsection (3) in respect of any additional tax which is payable by that person for a year of assessment.”.

Pindaan seksyen 120

12. Subseksyen 120(1) Akta ibu dipinda dengan menggantikan perenggan (b) dengan perenggan yang berikut:

“(b) fails to furnish a return in accordance with subsection 83(1) or to prepare and render a statement in accordance with subsection 83(1A);”.

Pindaan seksyen 152A

13. Seksyen 152A Akta ibu dipinda—

(a) dalam subseksyen (3), dengan menggantikan perkataan “return in the prescribed form” dengan perkataan “form prescribed under this Act”;

- (b) dalam subseksyen (4), dengan menggantikan perkataan “return” dengan perkataan “form prescribed under this Act”;
- (c) dalam subseksyen (5)—
 - (i) dengan menggantikan perkataan “a return” dengan perkataan “the form”;
 - (ii) dengan menggantikan perkataan “the return” dengan perkataan “the form”; dan
 - (iii) dengan menggantikan perkataan “such return” dengan perkataan “the form”.

Pindaan Jadual 1

14. Jadual 1 Akta ibu dipinda—

- (a) dalam Bahagian I—
 - (i) dalam perenggan 1, dengan menggantikan perkataan “27 per cent” yang terdapat dalam ruang “Rate of Income Tax” dengan perkataan “26 per cent”; dan
 - (ii) dalam perenggan 1A, dengan menggantikan perkataan “27 per cent” dengan perkataan “26 per cent”;
- (b) dalam Bahagian IV—
 - (i) dengan memotong perkataan “For every ringgit of the next” yang terdapat dalam baris no. 10 ruang “Chargeable Income”;
 - (ii) dengan memotong perkataan “500,000” yang terdapat dalam baris no. 10 ruang “RM”; dan
 - (iii) dengan memotong perkataan “27 per cent” yang terdapat dalam ruang “Rate of income tax”; dan
- (c) dengan memasukkan selepas Bahagian XIII Bahagian yang berikut:

“PART XIV

1. Notwithstanding Part I, income tax shall be charged for a year of assessment on the chargeable income of an individual who is a knowledge worker and residing in a specified region in

respect of having or exercising employment with a person who is carrying on a qualified activity in a specified region at the rate of 15 per cent on every ringgit of that chargeable income.

2. In this Part—

- (a) the knowledge worker, qualified activity and specified region referred to in paragraph 1; and
- (b) where the individual has income from a source other than the employment referred to in paragraph 1 or where subsection 45(2) applies, the chargeable income of the individual referred to in that paragraph,

shall be as determined by the Minister by rules made under this Act.”.

Pindaan Jadual 6

15. Jadual 6 kepada Akta ibu dipinda—

- (a) dalam subperenggan 33B(b), dengan memasukkan selepas perkataan “Securities Commission” perkataan “or the Labuan Offshore Financial Services Authority”; dan
- (b) dalam subperenggan 35(b), dengan memasukkan selepas perkataan “debentures” perkataan “or Islamic Securities”.

Pindaan Jadual 7B

16. Perenggan 9 Jadual 7B kepada Akta ibu dipinda—

- (a) dalam takrif “capital expenditure”, dengan menggantikan noktah di hujung takrif dengan noktah bertindih; dan
- (b) dengan memasukkan selepas takrif “capital expenditure” takrif yang berikut:

‘ “incurred” has the same meaning assigned to it in paragraphs 46 and 55 of Schedule 3.’.

BAB III

PINDAAN KEPADA AKTA SETEM 1949

Permulaan kuat kuasa pindaan kepada Akta Setem 1949

17. Bab ini mula berkuat kuasa pada 1 Januari 2010.

Seksyen baru 72A

18. Akta Setem 1949, yang disebut “Akta ibu” dalam Bab ini, dipinda dengan memasukkan selepas seksyen 72 seksyen yang berikut:

“Penalty relating to stamp certificates

72A. Any person who—

- (a) sells or offers for sale a stamp certificate;
- (b) fraudulently attaches a stamp certificate to an instrument other than the instrument for which the stamp certificate was issued;
- (c) fraudulently detaches a stamp certificate or fraudulently causes a stamp certificate to be detached from the instrument;
- (d) counterfeits, or knowingly performs any part of the process of counterfeiting, any stamp certificate issued by the Collector;
- (e) sells or offers for sale any certificate which he knows or ought reasonably to know to be a counterfeit of any stamp certificate issued by the Collector;
- (f) has in his possession any certificate which he knows to be a counterfeit of any stamp certificate, intending to use or dispose of it as a genuine stamp certificate in order that it may be used as a genuine stamp certificate; or
- (g) uses as a genuine stamp certificate knowing it to be a counterfeit of any stamp certificate,

shall be guilty of an offence and shall be liable on conviction to a fine not exceeding five thousand ringgit.”.

Pindaan Jadual Pertama

19. Perenggan 6 di bawah “*GENERAL EXEMPTIONS*” dalam Jadual Pertama kepada Akta ibu dipinda dengan memasukkan selepas perkataan “Central Bank” perkataan “, the Labuan Offshore Financial Services Authority”.

Pindaan Jadual Kedua

20. Jadual Kedua kepada Akta ibu dipinda dengan memasukkan selepas butiran 21 butiran yang berikut:

“22 ARTICLES OF ASSOCIATION The Registrar of Companies”.
AND MEMORANDUM OF
ASSOCIATION OF A COMPANY

BAB IV

BAHAGIAN I

PINDAAN KEPADA AKTA PETROLEUM (CUKAI PENDAPATAN) 1967

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

21. (1) Seksyen 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33 dan 34 mula berkuat kuasa pada 1 Januari 2010 dan seksyen 5, 30, 30A, 30B, 34A, 38, 39A, 40, 40A, 48, 49A, 51, 58 dan 82A yang dipinda melalui seksyen itu hendaklah berkuat kuasa bagi tahun taksiran 2010 berkenaan dengan tempoh asas yang berakhir dalam tahun 2010 dan tahun-tahun taksiran yang berikutnya.

(2) Seksyen 35, 36 dan 38 mula berkuat kuasa pada 1 Januari 2010.

(3) Seksyen 37 hendaklah berkuat kuasa bagi tahun taksiran 2010 berkenaan dengan tempoh asas yang berakhir dalam tahun 2010 dan tahun taksiran 2011.

Pindaan seksyen 5

22. Akta Petroleum (Cukai Pendapatan) 1967, yang disebut “Akta ibu” dalam Bab ini, dipinda dalam seksyen 5—

(a) dengan menggantikan subseksyen (1) dengan subseksyen yang berikut:

“(1) For the purposes of this Act, the accounting period ending on any day in a year of assessment shall constitute the basis period for that year of assessment.”; dan

(b) dengan menggantikan subseksyen (3) dengan subseksyen yang berikut:

“(3) Notwithstanding subsection (1) where—

- (a) by virtue of subsections (1) and (2) there has been taken as the basis period for a year of assessment of a chargeable person an accounting period ending on any day in that year of assessment; and
- (b) there is a failure to make up the accounts of that chargeable person for an accounting period ending on the corresponding day in the year following that year of assessment,

the Director General may direct that the basis period for the year of assessment in which the failure occurs, or the basis periods for that year and the following year of assessment, shall consist of a period or periods (which may be of any length) as specified in the direction.”.

Pindaan seksyen 30

23. Akta ibu dipinda dengan menggantikan seksyen 30 dengan seksyen yang berikut:

“Return of income

30. (1) Every chargeable person shall, with respect to the basis period for each year of assessment, furnish to the Director General a return in the prescribed form, within seven months from the date following the end of the basis period for that year of assessment.

(2) For the purposes of this section, a return for a year of assessment shall—

- (a) specify the chargeable income and the amount of tax payable (if any) on that chargeable income for that year; and
- (b) contain such particulars as may be required by the Director General.”.

Seksyen baru 30A dan 30B

24. Akta ibu dipinda dengan memasukkan selepas seksyen 30 seksyen yang berikut:

“Return on expenditure during exploration period

30A. (1) Every chargeable person shall, for each exploration period, furnish to the Director General within seven months from the date following the end of that period a return in the prescribed form containing—

- (a) the amount of exploration expenditure incurred by that chargeable person in relation to petroleum operation in that period; and
- (b) such particulars as may be required by the Director General.

(2) For the purposes of subsection (1)—

- (a) the first exploration period of the chargeable person shall be the period that commences on the date the petroleum agreement is signed, or on such other date as may be determined by the chargeable person with the approval of the Director General; and
- (b) each exploration period shall be a period of twelve months except in the case of the first exploration period or final exploration period, where the period may be less than twelve months.

(3) In this section, “exploration period” means a period or periods prior to the first basis period of the chargeable person.

Amendment of return

30B. (1) Where for a year of assessment a chargeable person has furnished a return in accordance with subsection 30(1), that person may make amendment to such return in an amended return as prescribed by the Director General in respect of the amount of tax or additional tax payable by that person on the chargeable income.

(2) An amended return under subsection (1) shall only be made after the due date for the furnishing of the return pursuant to subsection 30(1), but not later than six months from that date.

(3) For the purposes of this section, the amended return shall—

- (a) specify the amount or additional amount of chargeable income and the amount of tax or additional tax payable on that chargeable income;
- (b) specify the increased sum ascertained in accordance with subsection (4); or
- (c) contain such particulars as may be required by the Director General.

(4) Where an amended return is furnished by a chargeable person under subsection (1), any amount of tax or additional tax payable by that person under the amended return shall be increased by a sum equal to ten per cent of that amount and the increased sum shall constitute part of such tax or additional tax payable by that person.

(5) The amendment under subsection (1) shall only be made once.

(6) Where—

- (a) a return for a year of assessment has been furnished in accordance with subsection 30(1); and
- (b) the Director General has made an assessment for that year of assessment under section 39,

no amendment shall be made under this section.”.

Seksyen baru 34A

25. Akta ibu dipinda dengan memasukkan selepas seksyen 34 seksyen yang berikut:

“Duty to keep records

34A. (1) Subject to this section, every chargeable person carrying on petroleum operation shall keep and retain in safe

custody relevant records for a period of seven years from the end of the year to which any expenditure or income from that operation relates to enable the Director General or an authorized officer to ascertain—

- (a) the expenditure for the exploration period from that operation; or
- (b) the income or the adjusted loss from that operation for the basis period for any year of assessment.

(2) Where a chargeable person referred to in subsection (1) has not furnished a return as required under this Act in relation to the exploration period or year of assessment, that chargeable person shall keep and retain the records referred to in subsection (1) for a period of seven years after the end of the year in which the return is furnished.

(3) Every chargeable person shall, for each exploration period or basis period for the year of assessment, make up accounts of his expenditure or profits or losses arising from his petroleum operations and those accounts which shall be audited by a professional accountant, together with a report made by that accountant shall contain, in so far as they are relevant, the matters set out in subsections 174(1) and (2) of the Companies Act 1965.

(4) Any chargeable person who is required by this section to keep records and—

- (a) does so electronically shall retain them in an electronically legible form and shall keep the records in such a manner as to enable the records to be readily accessible and convertible into writing; or
- (b) has originally kept records manually and subsequently converts those records into electronic form shall retain those records prior to the conversion in their original form.

(5) All records that relate to any petroleum operation in Malaysia shall be kept and retained in Malaysia.

(6) For the purposes of this section—

“exploration period” has the same meaning assigned to it under section 30A; and

“records” includes—

- (a) books of account recording receipts and payments or income and expenditure; and
- (b) invoices, vouchers, receipts and such other documents as in the opinion of the Director General are necessary to verify the entries in any books of account.”.

Pindaan seksyen 38

26. Akta ibu dipinda dengan menggantikan seksyen 38 dengan seksyen yang berikut:

“38. (1) Where a chargeable person has furnished a return under section 30 to the Director General for a year of assessment, the Director General shall be deemed to have made, on the day on which the return is furnished, an assessment in respect of that chargeable person relating to the amount of tax on the chargeable income based on the respective amounts as specified in the return.

(2) For the purposes of this Act, where the Director General is deemed to have made an assessment under subsection (1)—

- (a) the return referred to in that subsection shall be deemed to be a notice of assessment; and
- (b) such notice of assessment shall be deemed to have been served on the chargeable person on the day on which the Director General is deemed to have made the assessment.

(3) Where a chargeable person for a year of assessment has not furnished a return in accordance with section 30, the Director General may according to the best of his judgment, determine the amount of the chargeable income of that person for that year and make an assessment accordingly:

Provided that the making of an assessment in respect of a chargeable person under this subsection shall not affect any liability otherwise incurred by that chargeable person by reason of his failure to deliver the return.”.

Seksyen baru 39A

27. Akta ibu dipinda dengan memasukkan selepas seksyen 39 seksyen yang berikut:

“Deemed assessment on the amended return

39A. (1) Where for a year of assessment a chargeable person has furnished an amended return in accordance with section 30B, the Director General shall be deemed to have made, on the day on which the amended return is furnished, an assessment or additional assessment in respect of that person relating to the amount of tax or additional tax payable on the chargeable income, based on the respective amounts as specified in the amended return.

(2) For the purposes of this Act, where the Director General is deemed to have made an assessment or additional assessment under subsection (1)—

- (a) the amended return referred to in that subsection shall be deemed to be a notice of assessment or additional assessment; and
- (b) such deemed notice of assessment or additional assessment shall be deemed to have been served on the chargeable person on the day on which the Director General is deemed to have made the assessment or additional assessment.”.

Pindaan seksyen 40

28. Seksyen 40 Akta ibu dipinda—

- (a) dalam subseksyen (1), dengan memasukkan selepas perkataan “An assessment” perkataan “, other than an assessment under subsections 38(1) and 39A(1)”; dan

- (b) dalam subseksyen (2), dengan memasukkan selepas perkataan “an assessment” perkataan “, other than an assessment under subsections 38(1) and 39A(1),”.

Seksyen baru 40A

29. Akta ibu dipinda dengan memasukkan selepas seksyen 40 seksyen yang berikut:

“Composite assessment

40A. (1) Without prejudice to section 39, where a chargeable person—

- (a) makes default in furnishing a return in accordance with section 30;
- (b) makes an incorrect return by omitting or understating any income in respect of which he is required by this Act to make a return; or
- (c) gives any incorrect information in relation to any matter affecting his own chargeability to tax,

for any year or years of assessment (hereinafter referred to in this section as the “relevant year or relevant years”), the Director General and that chargeable person may come to an agreement in writing as to the payment by that chargeable person of a sum of money (hereinafter referred to in this section as the “total amount”) being—

- (i) the amount of tax which has been undercharged or not charged for the relevant year or relevant years in consequence of such default in furnishing a return or making an incorrect return or giving any incorrect information; and
- (ii) the amount of any penalty or penalties which that chargeable person may be required to pay for the relevant year or relevant years pursuant to subsection 51(3) or 52(2) or both (or where such penalty is abated or remitted under section 63, so much, if any, of the penalty which has not been abated or remitted).

(2) Where the Director General and a chargeable person have come to an agreement pursuant to subsection (1), the Director General may make a composite assessment in respect of that chargeable person in the total amount.

(3) As soon as may be after a composite assessment has been made, the Director General shall cause a notice of composite assessment to be served on the chargeable person in respect of whom the composite assessment was made.

(4) A notice served under subsection (3) shall be in the prescribed form and shall indicate in addition to any other material included therein—

- (a) the relevant year or relevant years;
- (b) the amount or aggregate amount of tax undercharged or not charged in the relevant year or relevant years;
- (c) the amount or aggregate amount of any penalty imposed by virtue of subsection 51(3) or 52(2) or both (or where such penalty is abated or remitted under section 63, so much, if any, of the penalty which has not been abated or remitted); and
- (d) the place at which payment of the total amount is to be made.

(5) The total amount shall be collected as if it were part of the tax payable by the chargeable person in respect of whom the composite assessment has been made.

(6) Notwithstanding any other provision of this Act—

- (a) a composite assessment made under this section shall be final and conclusive for the purposes of this Act; and
- (b) no appeal shall lie against a composite assessment.”.

Pindaan seksyen 48

30. Akta ibu dipinda dengan menggantikan seksyen 48 dengan seksyen yang berikut:

“**48.** (1) Except as provided in subsections (2) and (3), tax payable under an assessment for a year of assessment shall be due and payable on the due date whether or not the chargeable person appeals against the assessment.

(2) Where an assessment is made under subsection 38(3), section 39 or section 40A, or where an assessment is increased under subsection 45(2), the tax payable under the assessment or increased assessment shall, on the service of the notice of assessment or composite assessment or increased assessment, as the case may be, be due and payable on the chargeable person assessed at the place specified in that notice whether or not that chargeable person appeals against the assessment or increased assessment.

(3) Where an assessment or additional assessment has been made under section 39A, the tax or additional tax payable under the assessment shall be due and payable on the day the amended return is furnished whether or not that person appeals against the assessment or additional assessment.

(4) Where any tax due and payable under subsection (1) has not been paid by the due date, so much of the tax as is unpaid upon the expiration of that date shall without any further notice being served be increased by a sum equal to ten per cent of the tax so unpaid, and that sum shall be recoverable as if it were tax due and payable under this Act.

(5) Subject to subsection (6), where any tax due and payable under subsection (2) has not been paid within thirty days after the service of the notice, so much of the tax as is unpaid upon the expiration of that period shall without any further notice being served be increased by a sum equal to ten per cent of the tax so unpaid, and that sum shall be recoverable as if it were tax due and payable under this Act.

(6) Where any tax is payable in accordance with subsection (2), the Director General may allow the tax to be paid by instalments in such amounts and on such dates as he may determine and in the event of default in payment of any one the instalment on the date specified for payment the balance of the tax then outstanding shall be due and payable on that date and shall without any further notice being served be increased by a sum equal to ten per cent of that balance, and that sum shall be recoverable as if it were tax due and payable under this Act.

(7) Notwithstanding the foregoing subsections, where the tax due and payable is increased by a sum under subsection (4), (5) or (6), the Director General may in his discretion for any good cause shown remit the whole or any part of that sum and, where the amount remitted has been paid, the Director General shall repay that amount.

(8) For the purposes of this section, “due date” means the last day of the seventh month from the date following the end of the accounting period.”.

Seksyen baru 49A

31. Akta ibu dipinda dengan memasukkan selepas seksyen 49 seksyen yang berikut:

“Estimate of tax payable and payment by instalments

49A. (1) Every chargeable person shall, with respect to the basis period for each year of assessment, furnish to the Director General an estimate of his tax payable for that year of assessment.

(2) Except as provided in paragraph (4)(a), the estimate of tax payable for a year of assessment shall be made in the prescribed form and furnished to the Director General not later than thirty days before the beginning of the basis period for that year of assessment.

(3) The estimate of tax payable for a year of assessment shall not be less than eighty-five per cent of the revised estimate of tax payable for the immediately preceding year of assessment or if no revised estimate is furnished, shall not be less than eighty-five per cent of the estimate of tax payable for the immediately preceding year of assessment.

(4) Where the first basis period for a year of assessment of a chargeable person is not less than six months—

(a) the estimate of tax payable for that year of assessment shall be made in the prescribed form and furnished to the Director General within three months from the beginning of that basis period; and

(b) subsections (2) and (3) shall apply to a chargeable person beginning from the second year of assessment.

(5) Where an estimate of tax payable for a year of assessment has been furnished in accordance with subsection (2)—

(a) the amount of estimate shall be paid to the Director General in ten equal monthly instalments;

(b) each instalment shall be paid by the due date;

(c) the first instalment may be made from the second month of the basis period for that year of assessment of that chargeable person;

(d) all ten monthly instalments shall be made before the second month of the basis period immediately following the basis period for that year of assessment; and

(e) the chargeable person shall indicate in the prescribed form referred to in subsection (2), the respective months in the basis period of that year of assessment or the following basis period, in which the ten monthly instalments shall be paid.

(6) Where an estimate of tax payable for a year of assessment has been furnished in accordance with paragraph (4)(a), the estimate of the tax payable shall be paid to the Director General in equal monthly instalments determined according to the number of months in the basis period for that year of assessment and each instalment shall be paid by the due date beginning from the sixth month of the basis period for that year of assessment in respect of which that estimate has been furnished.

(7) A chargeable person may, in the sixth or the ninth month, or in both months of the basis period for a year of assessment, furnish to the Director General a revised estimate of his tax payable for that year in the prescribed form and—

(a) where the revised estimate exceeds the amount of instalments which is payable in that year prior to that revised estimate, the difference shall be payable in the remaining instalments in equal proportion; or

(b) where the amount of instalments which is payable in that year prior to that revised estimate exceeds the revised estimate, the remaining instalments shall cease immediately.

(8) Notwithstanding subsections (1), (3), (4), (5), (6) and (7), the Director General may direct any chargeable person to make payment by instalments on account of tax which is or may be payable by that chargeable person for a year of assessment at such times and in such amounts as the Director General may direct.

(9) Where the Director General directs a chargeable person to make payment by instalments under subsection (8) before the sixth month of the basis period for a year of assessment of that chargeable person, the total amount of that instalments shall be deemed, for the purpose of this section, to be the estimate of tax payable by that chargeable person for that year of assessment:

Provided that subject to any revision under subsection (7), that instalments shall be payable in accordance with subsections (8) and (11).

(10) Where subsection (9) applies and for a year of assessment, a chargeable person has furnished a revised estimate under subsection (7), reference to the amount of instalments which is payable in subsection (7) shall be construed as reference to the amount of instalments which is payable under subsection (8) prior to the revised estimate.

(11) Where any instalment amount due and payable has not been paid by the due date or on the date specified by the Director General, the amount unpaid shall, without further notice being served, be increased by a sum equal to ten per cent of the amount unpaid, and the amount unpaid and the increase on the amount unpaid shall be recoverable as if it were tax due and payable under this Act.

(12) Where the tax payable under an assessment for a year of assessment exceeds the revised estimate of tax payable for that year of assessment or if no revised estimate is furnished, the estimate of tax payable for that year of assessment, by an amount of more than thirty per cent of the tax payable under the assessment, then, without any further notice being

served, the difference between that amount and thirty per cent of the tax payable under the assessment shall be increased by a sum equal to ten per cent of the amount of that difference, and that sum shall be recoverable as if it were tax due and payable under this Act.

(13) Where for a year of assessment—

- (a) no estimate is furnished by a chargeable person, and no direction is given by the Director General to make payment by instalment under subsection (8);
- (b) no prosecution under section 58 has been instituted in relation to failure to furnish such estimate; and
- (c) tax is payable by that person under an assessment for that year of assessment,

such tax payable shall without any further notice be increased by a sum equal to ten per cent of the tax payable and that sum shall be recoverable as if it were tax due and payable under this Act:

Provided that if that person pays that sum or, where the sum is remitted under subsection (14), he shall not be liable to be charged on the same facts with an offence under section 58.

(14) Notwithstanding the foregoing subsections, where the estimate of tax payable for a year of assessment is increased by a sum under subsection (11), (12) or (13) the Director General may in his discretion for any good cause shown remit the whole or any part of that sum and, where the amount remitted has been paid, the Director General shall repay the same.

(15) Nothing in this section shall prevent the collection of any tax from a person to whom this section applies in accordance with section 48 or the payment of that tax being enforced in accordance with section 49.

(16) For the purposes of this section—

“due date” means the tenth day of a calendar month;

“revised estimate” means a revised estimate made in the ninth month of the basis period or if there is no revised estimate made in the ninth month of the basis period, the revised estimate made in the sixth month of the basis period.”.

Pindaan seksyen 51

32. Akta ibu dipinda dengan menggantikan seksyen 51 dengan seksyen yang berikut:

“Failure to furnish return

51. (1) Any person who makes default in furnishing a return in accordance with section 30 or 30A, shall, if he does so without reasonable excuse, be guilty of an offence and shall, on conviction, be liable to fine not exceeding five thousand ringgit or to imprisonment for a term not exceeding one year or to both.

(2) Where a person has been convicted of an offence under subsection (1), the court may make a further order that the person shall comply with the relevant provision of this Act under which the offence has been committed within thirty days, or such other period as the court deems fit, from the date the order is made.

(3) Where in relation to a year of assessment, a person makes default in furnishing a return in accordance with section 30 and no prosecution under subsection (1) has been instituted in relation to that default—

(a) the Director General may require that person to pay a penalty equal to treble the amount of that tax which, before any set-off or repayment under this Act, is payable for that year; and

(b) if that person pays that penalty (or, where the penalty is abated or remitted under section 63, so much, if any, of the penalty as has not been abated or remitted), he shall not be liable to be charged on the same facts with an offence under subsection (1).

(4) The Director General may require a person to pay an additional amount of penalty in accordance with subsection (3) in respect of any additional tax which is payable by that person for a year of assessment.

(5) In any prosecution under subsection (1), the burden of proving that a return has been made shall be upon the accused person.”.

Pindaan seksyen 58

33. Seksyen 58 Akta ibu dipinda—

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

“(c) fails to furnish an estimate in accordance with subsection 49A(2) or (3), or paragraph 49A(4)(a),”.

Seksyen baru 82A

34. Akta ibu dipinda dengan memasukkan selepas seksyen 82 seksyen yang berikut:

“Electronic medium

82A. (1) The Director General may allow any form prescribed under this Act (in this section referred to as the “prescribed form”) to be furnished by a chargeable person in an electronic medium or by way of an electronic transmission.

(2) For the purposes of subsection (1), the conditions and specifications under which any prescribed form is to be furnished shall be determined by the Director General.

(3) For the purposes of subsection (1), a chargeable person may authorize in writing a tax agent to furnish on his behalf a prescribed form in the manner provided for in subsection (1).

(4) A prescribed form furnished in accordance with subsection (3) on behalf of any chargeable person shall be presumed to have been furnished on that chargeable person’s authority, until the contrary is proved, and the chargeable person shall be deemed to be cognizant of its contents.

(5) Where subsection (3) applies—

(a) the chargeable person who authorizes the tax agent shall make a declaration in the prescribed form stating that—

(i) the tax agent is authorized to furnish the form to the Director General on his behalf; and

(ii) the information provided by him to the tax agent for the preparation of the form is true and correct;

(b) the tax agent shall make a declaration in the prescribed form furnished in accordance with subsection (1) stating that—

(i) the form is prepared in accordance with the information given by the chargeable person; and

(ii) he has received a declaration made by the chargeable person under paragraph (a);

(c) the chargeable person shall keep and retain in safe custody such prescribed form being the hard copy of the form so furnished and that copy shall be made under the processes and procedures which are designed to ensure that the information contained in the form shall be the only information furnished in accordance with this section;

(d) the hard copy shall be signed by the chargeable person; and

(e) the hard copy in paragraph (c) and the declaration made under paragraph (a) shall be kept and retained for a period of seven years from the end of the year of assessment in which the prescribed form is furnished.

(6) Any form referred to in subsection (1) is deemed to have been furnished by a chargeable person to the Director General on the date on which acknowledgement of receipt of the form is transmitted electronically by the Director General to the chargeable person.”.

BAHAGIAN II

PELBAGAI

Pemakaian Bahagian ini

35. (1) Akta ibu hendaklah terpakai bagi maksud Bahagian ini melainkan jika diperuntukkan selainnya.

(2) Jika terdapat apa-apa ketidakselarasan antara mana-mana peruntukan Bahagian ini dengan mana-mana peruntukan Akta ibu, peruntukan Akta ibu adalah terbatal setakat ketidakselarasan itu.

Tahun taksiran 2010

36. (1) Bagi mengelakkan keraguan, dengan ini diisytiharkan bahawa dalam tahun 2010, hendaklah ada dua tahun taksiran, iaitu—

- (a) tahun taksiran 2010 berkenaan dengan tempoh asas yang berakhir pada tahun 2009 (asas tahun sebelumnya); dan
- (b) tahun taksiran 2010 berkenaan dengan tempoh asas yang berakhir pada tahun 2010 (asas tahun semasa).

(2) Tahun taksiran 2010 berasaskan tahun semasa ialah tahun taksiran yang berasingan yang mengikuti tahun taksiran 2010 berasaskan tahun sebelumnya.

Anggaran dan ansuran bagi tahun taksiran 2010 berkenaan dengan asas tahun semasa dan tahun taksiran 2011

37. (1) Orang yang boleh dikenakan cukai tidak dikehendaki untuk mengemukakan anggaran di bawah seksyen 49A Akta ibu bagi tahun taksiran 2010 berkenaan dengan apa-apa asas tahun semasa.

(2) Ketua Pengarah boleh mengikut subseksyen 49A(8) Akta ibu, mengarahkan mana-mana orang yang boleh dikenakan cukai untuk membuat pembayaran melalui ansuran dengan mengambil

kira cukai yang kena atau boleh kena dibayar oleh orang yang boleh dikenakan cukai itu bagi tahun taksiran 2010 berkenaan dengan asas tahun semasa pada masa dan mengikut apa-apa amaun sebagaimana yang diarahkan oleh Ketua Pengarah.

(3) Bagi tahun taksiran 2011, anggaran cukai yang kena dibayar berkenaan dengan orang yang boleh dikenakan cukai yang dikemukakan kepada Ketua Pengarah di bawah subseksyen 49A(2) Akta ibu hendaklah tidak kurang daripada lapan puluh lima peratus daripada amaun cukai yang kena dibayar bagi tahun taksiran 2010 berkenaan dengan tahun asas sebelumnya atau, jika cukai yang kena dibayar itu belum ditentukan cukai yang kena dibayar bagi tahun taksiran 2009.

Peruntukan kecualian dan peralihan

38. Jika mana-mana orang boleh dikenakan cukai berdasarkan tahun sebelumnya di bawah seksyen 5 Akta ibu sebelum permulaan kuat kuasa pindaan kepada seksyen itu dalam Akta ini, maka orang yang boleh dikenakan cukai itu hendaklah terus dikenakan cukai sedemikian itu.

BAB V

PINDAAN KEPADA AKTA CUKAI KEUNTUNGAN HARTA TANAH 1976

Permulaan kuat kuasa pindaan kepada Akta Cukai Keuntungan Harta Tanah 1976

39. Bab ini mula berkuat kuasa pada 1 Januari 2010.

Pindaan seksyen 7

40. Akta Cukai Keuntungan Harta Tanah 1976, yang disebut “Akta ibu” dalam Bab ini, dipinda dalam seksyen 7—

- (a) dalam nota bahu, dengan menggantikan perkataan “, kerugian yang boleh dibenarkan dan relief cukai kerana kerugian yang boleh dibenarkan” dengan perkataan “dan kerugian yang boleh dibenarkan”; dan

(b) dengan menggantikan subseksyen (4) dengan subseksyen yang berikut:

“(4) Jika—

- (a) ada kerugian yang boleh dibenarkan mengenai sesuatu pelupusan, kerugian yang boleh dibenarkan itu hendaklah dibenarkan sebagai suatu potongan bagi mengurangkan jumlah keuntungan yang boleh dikenakan cukai bagi seseorang bagi sesuatu tahun taksiran yang pelupusan itu telah dibuat; dan
- (b) oleh sebab tidak cukupnya atau tidak adanya jumlah keuntungan yang boleh dikenakan cukai bagi tahun taksiran yang kerugian yang boleh dibenarkan itu timbul, kuat kuasa tidak dapat diberikan atau tidak dapat diberikan dengan sepenuhnya kepada perenggan (a), kerugian yang boleh dibenarkan yang tidak dibenarkan sedemikian (atau sekian banyak daripadanya yang tidak dibenarkan sedemikian bagi tahun itu), hendaklah dibenarkan sebagai potongan bagi mengurangkan jumlah keuntungan yang boleh dikenakan cukai seseorang bagi tahun pertama taksiran yang berikutnya yang baginya ada jumlah keuntungan yang boleh dikenakan cukai dan demikianlah seterusnya bagi tahun-tahun taksiran yang berikutnya sehingga semua amaun kerugian yang boleh dibenarkan yang akan dibenarkan itu telah dibenarkan.

(5) Bagi maksud subseksyen (4), dalam hal seseorang individu, keuntungan yang boleh dikenakan cukai yang disebut dalam subseksyen itu tidaklah termasuk mana-mana amaun yang dikecualikan di bawah Jadual 4.”.

Pindaan seksyen 13

41. Seksyen 13 Akta ibu dipinda—

- (a) dalam subseksyen (1) dan (2), dengan menggantikan perkataan “satu bulan” dengan perkataan “enam puluh hari” di mana-mana jua terdapat;

- (b) dalam subseksyen (3), dengan menggantikan perkataan “tiga puluh” dengan perkataan “enam puluh”; dan
- (c) dalam subseksyen (5), dengan memotong perkataan “tahun sebelum sahaja”.

Pindaan seksyen 16

42. Perenggan 16(2)(a) Akta ibu dipinda dengan menggantikan perkataan “cukai yang ditaksirkan bagi sesuatu relief cukai kerana” dengan perkataan “keuntungan yang boleh dikenakan cukai bagi mana-mana”.

Pindaan seksyen 17

43. Perenggan 17(c) Akta ibu dipinda dengan menggantikan subperenggan (iii) dengan subperenggan yang berikut:

“(iii) amaun kerugian yang boleh dibenarkan yang dibenarkan;”.

Pindaan seksyen 20

44. Subseksyen 20(1) Akta ibu dipinda dengan memotong perkataan “relief cukai kerana”.

Pindaan seksyen 21A

45. Akta ibu dipinda dengan menggantikan seksyen 21A dengan seksyen yang berikut:

“Perakuan tidak dikenakan cukai

21A. Ketua Pengarah hendaklah menghantar kepada pelupus suatu perakuan tidak dikenakan cukai dalam borang yang ditetapkan jika dia berpuas hati bahawa tiada keuntungan yang boleh dikenakan cukai telah timbul, apabila sahaja berpuas hati dengan yang sedemikian itu.”.

Pindaan seksyen 21B

46. Akta ibu dipinda dengan menggantikan seksyen 21B dengan seksyen yang berikut:

“Kewajipan pemeroleh untuk memegang simpan dan membayar sebahagian daripada balasan

21B. (1) Jika sesuatu pelupusan yang seksyen 13 terpakai baginya, balasannya terdiri kesemuanya atau sebahagiannya daripada wang, pemeroleh hendaklah memegang simpan kesemua wang itu atau suatu jumlah wang tidak melebihi dua peratus daripada jumlah nilai balasan itu mengikut mana-mana yang lebih rendah, dan (sama ada amaun itu dipegang simpan atau tidak) dia hendaklah dalam tempoh enam puluh hari selepas tarikh pelupusan itu membayar amaun itu kepada Ketua Pengarah:

Dengan syarat bahawa Ketua Pengarah boleh dalam hal keadaan khas membenarkan pelanjutan masa bagi bayaran itu dibuat.

(2) Jika pemeroleh gagal membayar mana-mana amaun yang genap masanya di bawah subseksyen (1), amaun yang gagal dibayar olehnya itu hendaklah dinaikkan dengan suatu jumlah bersamaan dengan sepuluh peratus amaun yang gagal dibayar itu, dan amaun dan jumlah kenaikan itu hendaklah menjadi hutang yang genap masanya untuk dibayar olehnya kepada Kerajaan dan hendaklah kena dibayar dengan serta-merta kepada Ketua Pengarah.

(3) Jika menurut seksyen ini, mana-mana amaun yang disebut dalam subseksyen (1) dibayar kepada Ketua Pengarah oleh pemeroleh atau didapatkan oleh Ketua Pengarah daripada pemeroleh itu,—

- (a) Ketua Pengarah hendaklah menggunakan amaun itu untuk bayaran cukai yang dikenakan atas pelupus yang dengannya pemeroleh itu bertanggungjawab membayar bayaran yang amaun itu berkaitan; atau
- (b) jika pemeroleh itu tidak memegang simpan amaun itu bagi membuat bayaran di bawah subseksyen (1) berkenaan dengan amaun yang berkaitan itu, pemeroleh itu boleh mendapatkan amaun itu daripada pelupus sebagai hutang yang genap masanya untuk dibayar kepadanya.

(4) Walau apa pun subseksyen (1), jika amaun yang genap masanya dibayar daripada pemeroleh di bawah subseksyen (1) dinaikkan dengan suatu jumlah di bawah subseksyen (2), Ketua Pengarah boleh menurut budi bicaranya kerana apa-apa sebab yang baik yang diberikan meremitkan kesemua atau mana-mana bahagian daripada jumlah wang itu dan, jika jumlah wang yang diremitkan telah dibayar, Ketua Pengarah hendaklah membayar balik jumlah wang itu.”.

Pindaan seksyen 22

47. Seksyen 22 Akta ibu dipinda—

(a) dalam subseksyen (1)—

- (i) dengan memotong perkataan “dan” di hujung perenggan (a);
- (ii) dalam perenggan (b), dengan menggantikan perkataan “21(4),” dengan perkataan “21(4); dan”;
- (iii) dengan memasukkan selepas perenggan (b) perenggan yang berikut:
 - “(c) hutang yang kena dibayar olehnya di bawah subseksyen 21B(2),”; dan
- (iv) dengan menggantikan perkataan “dan jumlah wang yang kena dibayar sedemikian” dengan perkataan “, jumlah wang yang kena dibayar dan hutang yang kena dibayar sedemikian” di mana-mana jua terdapat; dan

(b) dalam subseksyen (4), dengan menggantikan perkataan “cukai dan jumlah wang” dengan perkataan “cukai, jumlah wang dan hutang” di mana-mana jua terdapat.

Pindaan seksyen 24

48. Subseksyen 24(2) Akta ibu dipinda dengan memotong perkataan “(atau adalah disifatkan di bawah subseksyen 21B(3) sebagai telah dibayar)”.

Seksyen baru 48A

49. Akta ibu dipinda dengan memasukkan selepas seksyen 48 seksyen yang berikut:

“Kebolehterimaan rekod elektronik

48A. (1) Walau apa pun apa-apa undang-undang bertulis lain, jika dalam mana-mana prosiding di bawah Akta ini suatu rekod elektronik bagi—

- (a) mana-mana borang yang ditetapkan yang dikemukakan melalui penghantaran elektronik di bawah seksyen 57A; atau
- (b) mana-mana dokumen lain yang disimpan atau diterima oleh atau disampaikan kepada Ketua Pengarah melalui media elektronik atau dengan cara penghantaran elektronik,

rekod elektronik atau salinan atau cetakan daripada rekod elektronik itu hendaklah boleh diterima sebagai keterangan mengenai fakta yang dinyatakan atau terkandung dalamnya:

Dengan syarat bahawa rekod atau salinan atau cetakan itu—

- (i) diperakui oleh Ketua Pengarah sebagai mengandungi kesemua atau mana-mana maklumat yang dikemukakan, disimpan, disampaikan atau diterima dengan media elektronik atau dengan cara penghantaran elektronik di bawah seksyen ini; atau
- (ii) selainnya disahkan mengikut cara yang diperuntukkan dalam Akta Keterangan 1950 bagi mengesahkan dokumen yang dikeluarkan oleh komputer.

(2) Jika rekod elektronik bagi mana-mana borang yang ditetapkan di bawah Akta ini atau mana-mana dokumen lain, atau suatu salinan atau cetakan rekod itu boleh diterima di bawah subseksyen (1), hendaklah dianggap sehingga akasnya dibuktikan, bahawa rekod atau salinan atau cetakan itu mengeluarkan semula dengan tepat kandungan borang atau dokumen itu.

(3) Bagi maksud Akta ini, “media elektronik” termasuklah suatu data, teks, imej atau mana-mana maklumat lain yang disimpan, diterima atau disampaikan dengan cara elektronik, magnet, optik, imejan atau mana-mana peranti pemprosesan data lain.”.

Pindaan seksyen 52

50. Seksyen 52 Akta ibu dipinda—

- (a) dalam subseksyen (1), dengan memotong perkataan “permintaan,”; dan
- (b) dalam subseksyen (2), dengan memotong perkataan “permintaan atau” di mana-mana jua terdapat.

Pindaan seksyen 53

51. Seksyen 53 Akta ibu dipinda—

- (a) dalam nota bahu, dengan memotong perkataan “dan permintaan”; dan
- (b) dengan memotong perkataan “atau permintaan-permintaan” dan “atau permintaan” di mana-mana jua terdapat.

Pindaan seksyen 55

52. Seksyen 55 Akta ibu dipinda dengan memotong perkataan “, permintaan” di mana-mana jua terdapat.

Seksyen baru 57A

53. Akta ibu dipinda dengan memasukkan selepas seksyen 57 seksyen yang berikut:

“Media elektronik

57A. (1) Ketua Pengarah boleh membenarkan mana-mana borang yang ditetapkan di bawah Akta ini dikemukakan oleh mana-mana orang atau oleh mana-mana golongan orang melalui media elektronik atau dengan cara penghantaran elektronik.

(2) Bagi maksud subseksyen (1), syarat dan spesifikasi yang mana-mana borang yang ditetapkan kena dikemukakan hendaklah sebagaimana yang ditentukan oleh Ketua Pengarah.”.

Pindaan Jadual 2

54. Jadual 2 kepada Akta ibu dipinda—

(a) dalam perenggan 6—

(i) dalam sub-subperenggan (1)(c), dengan memotong perkataan “dan, tertakluk kepada subperenggan (2), apa-apa bunga yang dibayar di atas modal yang digunakan untuk memperoleh aset itu”; dan

(ii) dengan memotong subperenggan (2);

(b) dalam proviso kepada perenggan 12, dengan memotong perkataan “dan pemberian itu dibuat dalam masa lima tahun selepas tarikh pemerolehan aset itu oleh pemberinya,”; dan

(c) dengan menggantikan perenggan 31 dengan perenggan yang berikut:

“Larangan mengenai potongan bagi kerugian yang boleh dibenarkan daripada keuntungan yang boleh dikenakan cukai bagi tahun-tahun yang dahulu

31. Mana-mana kerugian yang boleh dibenarkan yang ditanggung dalam suatu tahun taksiran tidak boleh dibenarkan sebagai suatu potongan daripada keuntungan yang boleh dikenakan cukai yang terakru dalam mana-mana tahun taksiran yang terdahulu.”.

Pindaan Jadual 4

55. Perenggan 2 Jadual 4 kepada Akta ibu dipinda dengan menggantikan perkataan “lima” dengan perkataan “sepuluh”.

Pindaan Jadual 5

56. Bahagian I Jadual 5 kepada Akta ibu dipinda—

(a) dalam ruang “Kategori pelupusan”—

(i) dalam butir no. 4, dengan memasukkan selepas perkataan “aset yang boleh dikenakan cukai” perkataan “atau selepas itu”; dan

- (ii) dengan memotong butir no. 5; dan
- (b) dalam ruang “Kadar cukai”, dengan memotong perkataan “Tiada” yang terdapat bersetentangan dengan butir no. 5.

Peruntukan kecualian dan peralihan

57. (1) Jika—

- (a) seseorang layak kepada suatu relief cukai menurut subseksyen 7(4) Akta ibu sebelum pindaan kepada subseksyen itu di bawah seksyen 40 Akta ini; dan
- (b) relief itu tidak dibenarkan sebagai suatu potongan daripada jumlah cukai yang ditaksir (sekiranya ada) oleh orang itu bagi tahun taksiran 2007,

relief itu hendaklah dibenarkan sebagai suatu potongan daripada jumlah cukai yang ditaksir, dalam tahun pertama taksiran selepas tahun taksiran 2009 jika terdapat jumlah cukai yang ditaksirkan, dan demikianlah seterusnya bagi tahun-tahun taksiran yang berikutnya sehingga kesemua amaun relief cukai itu dibenarkan sepenuhnya sebagai suatu potongan.

(2) Bagi maksud perenggan (1)(b), tahun taksiran 2007 hendaklah merujuk kepada suatu tempoh yang berakhir pada 31 Mac 2007.

BAB VI

PINDAAN KEPADA AKTA CUKAI AKTIVITI PERNIAGAAN LUAR PESISIR LABUAN 1990

Permulaan kuat kuasa pindaan kepada Akta Cukai Aktiviti Perniagaan Luar Pesisir Labuan 1990

58. Bab ini mula berkuat kuasa pada 1 Januari 2010.

Seksyen baru 12A

59. Akta Cukai Aktiviti Perniagaan Luar Pesisir Labuan 1990 dipinda dengan memasukkan selepas seksyen 12 seksyen yang berikut:

“Kumpulan Wang bagi Pembayaran Balik Cukai

12A. (1) Maka hendaklah dibayar dari semasa ke semasa ke dalam Kumpulan Wang bagi Pembayaran Balik Cukai yang ditubuhkan di bawah seksyen 111B Akta Cukai Pendapatan 1967 apa-apa amaun cukai yang dipungut di bawah Akta ini sebagaimana yang diberi kuasa oleh Menteri.

(2) Wang daripada Kumpulan Wang yang disebut dalam subseksyen (1) hendaklah dipakai bagi membuat sesuatu pembayaran balik di bawah seksyen 12.

(3) Seksyen 14A Akta Tatacara Kewangan 1957 [Akta 61] tidak terpakai bagi mana-mana pembayaran balik yang dibuat di bawah seksyen 12.”.