



# UNDANG-UNDANG MALAYSIA

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CETAKAN SEMULA

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**Akta 661**

## **AKTA KEWANGAN 2006**

*Sebagaimana pada 1 November 2012*

Tarikh Perkenan Diraja	...	...	29 Disember 2006
Tarikh penyiaran dalam <i>Warta</i>	...	...	31 Disember 2006

# UNDANG-UNDANG MALAYSIA

## Akta 661

### AKTA KEWANGAN 2006

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## UNDANG-UNDANG MALAYSIA

### Akta 661

#### AKTA KEWANGAN 2006

Suatu Akta untuk meminda Akta Cukai Pendapatan 1967, Akta Cukai Keuntungan Harta Tanah 1976, Akta Setem 1949, Akta Petroleum (Cukai Pendapatan) 1967, Akta Cukai Jualan 1972 dan Akta Cukai Perkhidmatan 1975.

*[Sebagaimana yang diperuntukkan dalam Akta ini]*

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

#### BAB I

#### PERMULAAN

#### **Tajuk ringkas**

1. Akta ini bolehlah dinamakan Akta Kewangan 2006.

#### **Pindaan Akta**

2. Akta Cukai Pendapatan 1967 [*Akta 53*], Akta Cukai Keuntungan Harta Tanah 1976 [*Akta 169*], Akta Setem 1949 [*Akta 378*], Akta Petroleum (Cukai Pendapatan) 1967 [*Akta 543*], Akta Cukai Jualan [*Akta 64*] dan Akta Cukai Perkhidmatan [*Akta 151*] dipinda mengikut cara yang dinyatakan masing-masing dalam Bab II, III, IV, V, VI dan VII.

## BAB II

## PINDAAN KEPADA AKTA CUKAI PENDAPATAN 1967

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

3. (1) Seksyen 4, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 19, 25, perenggan 30(a), seksyen 31, perenggan 32(a), (b), (c) dan (e), seksyen 33 dan 34 berkuat kuasa bagi tahun taksiran 2007 dan tahun-tahun taksiran yang berikutnya.

(2) Seksyen 5, perenggan 24(a), seksyen 26, 27, 28, 29 dan perenggan 30(b) mula berkuat kuasa pada 1 Januari 2007.

(3) Seksyen 18 mula berkuat kuasa bagi tahun taksiran 2006 dan tahun taksiran yang berikutnya.

(4) Seksyen 20 mula berkuat kuasa apabila mula berkuat kuasanya Akta ini.

(5) Seksyen 21, 22, 23, perenggan 24(b) dan perenggan 32(d) disifatkan telah mula berkuat kuasa pada 2 September 2006.

**Pindaan seksyen 2**

4. Akta Cukai Pendapatan 1967, yang disebut “Akta ibu” dalam Bab ini, dipinda dalam seksyen 2—

(a) dalam subseksyen (1)—

- (i) dalam takrif “partnership”, dengan memasukkan selepas perkataan “in a partnership” perkataan “and any association which is established pursuant to a scheme of financing in accordance with the principles of Syariah”; dan
- (ii) dalam takrif “public entertainer”, dengan menggantikan perkataan “athlete” dengan perkataan “sportsperson”; dan

- (b) dalam subseksyen (8), dengan menggantikan perkataan “or the Securities Commission” perkataan “, the Securities Commission or the Labuan Offshore Financial Services Authority”.

### **Pindaan seksyen 6**

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

“(i) subject to section 109D but notwithstanding any other provisions of this Act, income tax shall be charged for each year of assessment upon the income of a unit holder other than a unit holder which is a resident company which consists of income distributed by the unit trust referred to in section 61A at the appropriate rate as specified under Part X of Schedule 1 provided that the rates specified under such Part shall apply only for a period of five years commencing from the year of assessment 2007.”.

### **Pindaan seksyen 6A**

6. Seksyen 6A Akta ibu dipinda—

- (a) dalam subseksyen (1) dan (4), dengan menggantikan perkataan “, (3) and (3A)” dengan perkataan “and (3)”; dan
- (b) dengan memotong subseksyen (3A).

### **Pemotongan seksyen 6B**

7. Akta ibu dipinda dengan memotong seksyen 6B.

### **Pindaan seksyen 13**

8. Subsubperenggan 13(1)(b)(ii)(A) Akta ibu dipinda dengan memasukkan selepas perkataan “leave passages” perkataan “including meals and accommodation”.

**Pindaan seksyen 22****9.** Subseksyen 22(2) Akta ibu dipinda—

- (a) dalam subperenggan (a)(ii), dengan memasukkan selepas koma bernoktah perkataan “and”;
- (b) dengan menggantikan perkataan “; and” di hujung perenggan (b) dengan noktah; dan
- (c) dengan memotong perenggan (c).

**Pindaan seksyen 30****10.** Subseksyen 30(4) Akta ibu dipinda—

- (a) dengan menggantikan perkataan “and” di hujung perenggan (a) dengan perkataan “or”;
- (b) dengan menggantikan perenggan (b) dengan perenggan yang berikut:
  - “(b) any allowance or aggregate amount of allowances had been made under section 42 in computing the statutory income of the relevant person from a business for the basis period for a year of assessment (that basis period being prior to the relevant period) in respect of any expenditure incurred under Schedule 3,”; dan
- (c) dengan memasukkan sebelum perkataan “the amount released” perkataan “and the whole or any part of a debt in respect of any such outgoing, expense, sum, rent or expenditure is released in the relevant period,”.

**Pindaan seksyen 34****11.** Subseksyen 34(6) Akta ibu dipinda dengan menggantikan perenggan (k) dengan perenggan yang berikut:

- “(k) an amount equal to the expenditure incurred by the relevant person in the relevant period for sponsoring any arts,

cultural or heritage activity approved by the Ministry of Culture, Arts and Heritage:

Provided that the amount deducted in respect of expenditure incurred for sponsoring those activities shall not in aggregate exceed five hundred thousand ringgit of which the amount deducted in respect of expenditure incurred in sponsoring foreign arts, cultural or heritage activity shall not exceed two hundred thousand ringgit;”.

### **Pindaan seksyen 35**

**12.** Subseksyen 35(2) Akta ibu dipinda dengan menggantikan perkataan “sections 33, 34, 34A and 34B” dengan perkataan “this Act”.

### **Pindaan seksyen 39**

**13.** Subseksyen 39(1) Akta ibu dipinda—

(a) dengan memasukkan selepas subperenggan (l)(vii) subperenggan yang berikut:

“(viii) the provision of a benefit or amenity to an employee consisting of a leave passage to facilitate a yearly event within Malaysia which involves the employer, the employee and the immediate family members of that employee; or”; dan

(b) dalam perenggan (m), dengan memasukkan selepas perkataan “(l)(i)” perkataan “and subject to subparagraph (l)(viii)”.

### **Pindaan seksyen 43**

**14.** Seksyen 43 Akta ibu dipinda dengan memotong subseksyen (5).

**Pindaan seksyen 44****15. Seksyen 44 Akta ibu dipinda—**

- (a) dalam perenggan (1)(d), dengan menggantikan perkataan “or (11A)” dengan perkataan “, (11A), (11B) or (11C)”;
- (b) dalam proviso kepada subseksyen (6), dengan menggantikan perkataan “five” dengan perkataan “seven”;
- (c) dengan menggantikan subseksyen (11A) dengan subseksyen yang berikut:

“(11A) There shall be deducted pursuant to this subsection from the aggregate income of a person other than an offshore company and individual for the relevant year reduced by any deduction for that year in accordance with subsection (1) an amount equal to the payment of *zakat perniagaan* which is paid in the basis period for that relevant year to an appropriate religious authority established under any written law or any person authorized by such religious authority:

Provided that the amount to be deducted pursuant to this subsection shall not exceed one-fortieth of the aggregate income of that person in the relevant year.”; dan

- (d) dengan memasukkan selepas subseksyen (11A) subseksyen yang berikut:

“(11B) There shall be deducted from the aggregate income of a relevant person for the relevant year reduced by any deduction for that year in accordance with subsection (1) an amount equal to any gift of money or cost of contribution in kind made by the relevant person in the basis period for that year for any sports activity approved by the Minister or to any sports body approved by the Commissioner of Sports appointed under the Sports Development Act 1997 [*Act 576*]:

Provided that the amount to be deducted pursuant to this subsection shall not exceed the difference between the amount of seven per cent of the aggregate income

of the relevant person and the amount that has been deducted pursuant to the proviso to subsection (6) and subsection (11c).

(11c) There shall be deducted from the aggregate income of a relevant person for the relevant year reduced by any deduction for that year in accordance with subsection (1) an amount equal to any gift of money or cost of contribution in kind made by the relevant person in the basis period for that year for any project of national interest approved by the Minister:

Provided that the amount to be deducted pursuant to this subsection shall not exceed the difference between the amount of seven per cent of the aggregate income of the relevant person and the total amount that has been deducted pursuant to the proviso to subsection (6) and subsection (11B).”.

#### **Pindaan seksyen 44A**

**16.** Subseksyen 44A(9) Akta ibu dipinda dengan menggantikan perenggan (b) dengan perenggan yang berikut:

“(b) the surrendering company gives an incorrect information in the return furnished under section 77A in respect of the amount of adjusted loss surrendered, the Director General may, by a notice in writing, require the surrendering company to pay a penalty equal to the amount of tax which had or would have been undercharged by the claimant company in consequence of the incorrect information and where the surrendering company is dissatisfied with the penalty, the surrendering company may within thirty days of being notified appeal to the Special Commissioners as if the notice were a notice of assessment and the provision of this Act relating to appeals shall apply accordingly with any necessary modifications.”.

**Pindaan seksyen 46****17. Seksyen 46 Akta ibu dipinda—**

(a) dalam subseksyen (1)—

- (i) dalam perenggan (f), dengan memasukkan selepas perkataan “accounting” perkataan “, Islamic financing”;
- (ii) dengan memotong perkataan “and” di hujung perenggan (h);
- (iii) dalam perenggan (i)—
  - (A) dengan menggantikan perkataan “seven hundred” dengan perkataan “one thousand”; dan
  - (B) dengan menggantikan noktah di hujung perenggan itu dengan perkataan “; and”; dan
- (iv) dengan memasukkan selepas perenggan (i) perenggan yang berikut:
  - “(j) an amount limited to a maximum of three thousand ringgit in respect of expenses expended or deemed expended under subsection (3) in the basis year for that year of assessment by that individual for the purchase of personal computer (not being a personal computer used for the purpose of his own business) as evidenced by receipt:

Provided that the deduction under this paragraph shall not be allowed for the two following years of assessment.”; dan

(b) dalam subseksyen (3), dengan menggantikan perkataan “and (i)” dengan perkataan “, (i) and (j)”.

**Pindaan seksyen 60F****18.** Subseksyen 60F(2) Akta ibu dipinda—

- (a) dalam takrif “investment holding company”, dengan memasukkan selepas perkataan “gross income” perkataan “other than gross income from a source consisting of a business of holding of an investment”; dan
- (b) dengan memasukkan sebelum takrif “investment holding company” takrif yang berikut:

‘ “business of holding of an investment” means business of letting of property where a company in any year of assessment provides any maintenance or support services in respect of the property;’.

**Pindaan seksyen 61A****19.** Akta ibu dipinda dengan menggantikan subseksyen 61A(1) dengan subseksyen yang berikut:

“(1) Where in the basis period for a year of assessment ninety per cent or more of the total income of the unit trust is distributed to the unit holder, the total income of the unit trust for that year of assessment shall be exempt from tax.”.

**Pindaan seksyen 91****20.** Perenggan 91(4)(a) Akta ibu dipinda dengan memasukkan selepas perkataan “made” perkataan “under this Act or the Real Property Gains Tax Act 1976 [*Act 169*]”.**Pindaan seksyen 107A****21.** Subseksyen 107A(2) Akta ibu dipinda dengan menggantikan perkataan “an amount equal to ten per cent of the contract payment liable to deduction of tax under subsection (1) and the total sum” dengan perkataan “a sum equal to ten per cent of the amount which he fails to pay, and that amount and the increased sum”.

**Pindaan seksyen 109**

22. Subseksyen 109(2) Akta ibu dipinda dengan menggantikan perkataan “an amount equal to ten per cent of the interest or royalty liable to deduction of tax under subsection (1) and the total sum” dengan perkataan “a sum equal to ten per cent of the amount which he fails to pay, and that amount and the increased sum”.

**Pindaan seksyen 109B**

23. Subseksyen 109<sub>B</sub>(2) Akta ibu dipinda dengan menggantikan perkataan “an amount equal to ten per cent of the payments liable to deduction of tax under paragraph (1)(a), (b) or (c) and the total sum” dengan perkataan “a sum equal to ten per cent of the amount which he fails to pay, and that amount and the increased sum”.

**Pindaan seksyen 109D**

24. Seksyen 109<sub>D</sub> Akta ibu dipinda—

- (a) dalam subseksyen (2), dengan menggantikan perkataan “non-resident unit holder” dengan perkataan “unit holder other than a unit holder which is a resident company”; dan
- (b) dalam subseksyen (3), dengan menggantikan perkataan “an amount equal to ten per cent of the income liable to deduction of tax under that subsection and the total sum” dengan perkataan “a sum equal to ten per cent of that amount, and the amount which he fails to pay and the increased sum”.

**Pindaan seksyen 111**

25. Subseksyen 111(1A) Akta ibu dipinda dengan menggantikan perkataan “subsection 77(1A)” dengan perkataan “section 77A”.

**Bab baru 1A**

**26.** Akta ibu dipinda dengan memasukkan selepas seksyen 138 Bab yang berikut:

*“Chapter 1A – Ruling*

**Public ruling**

**138A.** (1) The Director General may at any time make a public ruling on the application of any provision of this Act in relation to any person or class of persons, or any type of arrangement.

(2) The Director General may withdraw, either wholly or partly, any public ruling made under this section.

(3) Notwithstanding any other provision of this Act, where a public ruling in subsection (1) applies to any person in relation to an arrangement and the person applies the provision in the manner stated in the ruling, the Director General shall apply the provision in relation to the person and the arrangement in accordance with the ruling.

**Advance ruling**

**138B.** (1) Subject to this section or any rules prescribed under this Act, on the application made by any person, the Director General shall make an advance ruling on the application of any provision of this Act to the person and to the arrangement for which the ruling is sought.

(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 Director General may at any time withdraw any advance ruling made under subsection (1) by giving a notice in writing of such withdrawal to the person to whom the ruling applies.

(4) Notwithstanding any other provision of this Act, where an advance ruling applies to any person in relation to an arrangement and the person applies the provision in the

manner stated in the ruling, the Director General shall apply the provision in relation to the person and the arrangement in accordance with the ruling.

(5) An advance ruling on any of the provision of this Act shall apply to a person in relation to an arrangement if the provision is expressly referred to in the ruling and for the basis period for year of assessment for which the ruling applies.

(6) A ruling made under subsection (1) does not apply to a person in relation to an arrangement if—

- (a) the arrangement is materially different from the arrangement stated in the ruling;
- (b) there was a material omission or misrepresentation in, or in connection with the application of the ruling;
- (c) the Director General makes an assumption about a future event or another matter that is material to the ruling, and that assumption subsequently proves to be incorrect; or
- (d) the person fails to satisfy any of the conditions stipulated by the Director General.”.

### **Peruntukan khas yang berhubungan dengan seksyen 138A**

**27.** Walau apa pun peruntukan seksyen 138A Akta ibu, mana-mana ketetapan umum yang telah dikeluarkan oleh Ketua Pengarah sebelum permulaan kuat kuasa seksyen itu, disifatkan telah dibuat di bawah seksyen itu dan mempunyai kuat kuasa bagi tahun taksiran 2007 dan tahun taksiran yang berikutnya.

### **Pindaan seksyen 153**

**28.** Seksyen 153 Akta ibu dipinda—

- (a) dengan menggantikan subseksyen (3) dengan subseksyen yang berikut:

“(3) For the purposes of this Act, “tax agent” means any professional accountant or person, approved by the Minister.”; dan

- (b) dalam subseksyen (4), dengan menggantikan perkataan “paragraph (3)(b) or (c)” dengan perkataan “subsection (3)”.

### **Pindaan seksyen 154**

**29.** Subseksyen 154(1) Akta ibu dipinda dengan memasukkan selepas perenggan (*ea*) perenggan yang berikut:

- “(*eb*) providing for the scope and procedure applied in relation to any ruling made under section 138A or 138B;
- (*ec*) prescribing fees charged in relation to any ruling made under section 138B;”.

### **Pindaan Jadual 1**

**30.** Jadual 1 Akta ibu dipinda—

- (a) dalam Bahagian I—
- (i) dalam perenggan 1, dengan memasukkan selepas perkataan “1A, 2” perkataan “, 2A”; dan
  - (ii) dalam perenggan 2 dan 2A, dengan menggantikan perkataan “28” di mana-mana jua terdapat perkataan “27”; dan
- (b) dengan menggantikan Bahagian X dengan Bahagian yang berikut:

“Part X

1. Notwithstanding Part I—

- (a) and subject to paragraphs (b) and (c), income tax shall be charged for a year of assessment on the income of a unit holder other than a unit holder which is a resident company consisting of income distributed to the unit holder referred to in section 109D which is derived from Malaysia at the rate of 15% of gross;
- (b) and subject to paragraph (c), income tax shall be charged for a year of assessment on the income of a unit holder which is a non-resident company consisting of income distributed to the unit holder referred to in section 109D which is derived from Malaysia at the rate of 27% of gross; and

- (c) and income tax shall be charged for a year of assessment on the income of a unit holder which is a foreign institutional investor consisting of income distributed to the unit holder referred to in section 109D which is derived from Malaysia at the rate of 20% of gross.

2. In this Part, “institutional investor” means a pension fund, collective investment scheme or such other person approved by the Minister.”.

### **Pindaan Jadual 3**

**31.** Jadual 3 Akta ibu dipinda—

- (a) dengan memotong perkataan “Culture, Arts and” di hujung perenggan 37F; dan
- (b) dalam perenggan 42B, dengan memasukkan selepas perkataan “Education” perkataan “or Minister of Higher Education”.

### **Pindaan Jadual 6**

**32.** Jadual 6 Akta ibu dipinda—

- (a) dalam perenggan 15, dengan memasukkan selepas subperenggan (2) subperenggan yang berikut:

“(3) In this paragraph, “compensation for loss of employment” shall include any payment made by an employer to an employee of his pursuant to a separation scheme where employees are given an option for an early termination of an employment contract provided that such scheme from which payment was made does not expressly or impliedly provide for the employee to be reemployed under any other scheme of employment by the same or any other employer.”;

- (b) dengan memasukkan selepas perenggan 25B perenggan yang berikut:

“25c. Perquisite consisting of long service, past achievement or service excellence award, whether in money or otherwise, provided to an employee pursuant to his employment, limited to a maximum amount or value of one thousand ringgit for each employee for a year of assessment provided that exemption in respect of long service award shall apply only after the employee has exercised an employment for more than ten years with the same employer.”;

- (c) dalam perenggan 32A, dengan memasukkan selepas perkataan “Education” perkataan “or Ministry of Higher Education”;
- (d) dengan menggantikan perenggan 33 dengan perenggan yang berikut:

“33. Income of any person not resident in Malaysia for the basis year for a year of assessment, in respect of interest derived from Malaysia (other than such interest accruing to a place of business in Malaysia of such person) and paid or credited by any person (whether the same person or not) carrying on the business of banking or finance in Malaysia and licensed under the Banking and Financial Institutions Act 1989 or the Islamic Banking Act 1983, or by any other institution approved by the Minister:

Provided that the exemption under this paragraph shall not apply to interest paid or credited on funds required for purposes of maintaining net working funds as prescribed by the Central Bank of Malaysia pursuant to section 37 of the Banking and Financial Institutions Act 1989 and subsection 5(2) of the Islamic Banking Act 1983, as the case may be.”; dan

- (e) dengan menggantikan perenggan 34 dengan perenggan yang berikut:

“34. (1) Income of an individual derived from exercising an employment on board a ship used in a business operated by a person being a registered owner of a ship under the Merchant Shipping Ordinance 1952 who is resident in Malaysia.

(2) For the purpose of this paragraph “ship” means a sea-going ship other than a ferry, barge, tug-boat, supply vessel, crew boat, lighter, dredger, fishing boat or other similar vessel.”.

## **Pindaan Jadual 7**

### **33. Jadual 7 Akta ibu dipinda—**

- (a) dalam perenggan 5, dengan memasukkan selepas perkataan “proportion as” perkataan “his statutory income in respect of”; dan

- (b) dalam perenggan 16, dalam takrif “foreign income”, dengan memasukkan selepas perkataan “Malaysia” perkataan “or in the case of bilateral credit, includes income derived from Malaysia charged to foreign tax”.

### **Pindaan Jadual 7A**

- 34.** Jadual 7A Akta ibu dipinda dalam proviso kepada perenggan 3, dengan memasukkan selepas perkataan “the Federal Territory of Labuan,” perkataan “Perlis,”.

## **BAB III**

### **PINDAAN KEPADA AKTA CUKAI KEUNTUNGAN HARTA TANAH 1976**

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

- 35.** (1) Seksyen 36 disifatkan telah mula berkuat kuasa pada 1 Oktober 2005.

(2) Seksyen 37 mula berkuat kuasa apabila mula berkuat kuasanya Akta ini.

(3) Seksyen 38 disifatkan telah mula berkuat kuasa pada 2 September 2006.

### **Pindaan seksyen 9**

- 36.** Akta Cukai Keuntungan Harta Tanah 1976, yang disebut “Akta ibu” dalam Bab ini, dipinda dalam teks bahasa kebangsaan, dengan memotong perkataan “orang atau” dalam subseksyen 9(3).

### **Pindaan seksyen 15**

- 37.** Perenggan 15(3)(a) Akta ibu dipinda dengan memasukkan selepas perkataan “dibuat” perkataan “di bawah Akta ini atau Akta Cukai Pendapatan 1967”.

**Pindaan Jadual 2**

**38. Jadual 2 Akta ibu dipinda—**

(a) dengan menggantikan perenggan 16 dengan perenggan yang berikut:

“**16.** Jika sesuatu kontrak bagi melupuskan sesuatu aset adalah bersyarat dan syarat itu dipenuhi (dengan menjalankan hak di bawah suatu opsyen atau selainnya), maka perolehan dan pelupusan aset itu hendaklah dikira sebagai berlaku pada masa kontrak itu dibuat, melainkan jika—

(a) pemerolehan atau pelupusan itu memerlukan kelulusan Kerajaan atau suatu pihak berkuasa atau jawatankuasa yang dilantik oleh Kerajaan, tarikh pelupusan itu hendaklah menjadi tarikh kelulusan itu; atau

(b) kelulusan yang disebut dalam subperenggan (a) adalah bersyarat, tarikh pelupusan itu hendaklah menjadi tarikh apabila syarat terakhir syarat-syarat itu dipenuhi.”; dan

(b) dengan memasukkan selepas perenggan 17 perenggan yang berikut:

**“Pemindahmilikan aset kepada stok**

**17A.** Walau apa pun peruntukan lain Akta ini—

(a) jika sesuatu aset diperoleh atau dipegang oleh seseorang diambil kira dalam stok perniagaan orang itu, maka hendaklah disifatkan menjadi suatu pelupusan aset yang boleh dikenakan cukai; dan

(b) harga pelupusan aset yang boleh dikenakan cukai hendaklah sama dengan nilai pasaran pada tarikh aset itu menjadi stok.”.

**BAB IV**

**PINDAAN KEPADA AKTA SETEM 1949**

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

**39.** Bab ini disifatkan telah mula berkuat kuasa pada 2 September 2006.

**Pindaan seksyen 2**

**40.** Akta Setem 1949, yang disebut “Akta ibu” dalam Bab ini, dipinda dalam seksyen 2 dengan memasukkan selepas takrif “settlement” takrif yang berikut:

‘ “small and medium enterprise” means—

- (a) in relation to the manufacturing, manufacturing related services and agro-based industries, sector an enterprise with full-time employees not exceeding one hundred and fifty people or annual turnover not exceeding twenty-five million ringgit; and
- (b) in relation to the services, primary agriculture, and information and communication technology sectors, an enterprise with full-time employees not exceeding fifty people or annual turnover not exceeding five million ringgit;’.

**Pemotongan seksyen 5A**

**41.** Akta ibu dipinda dengan memotong seksyen 5A.

**Pindaan seksyen 7**

**42.** Seksyen 7 Akta ibu dipinda dengan menggantikan subseksyen (1) dengan subseksyen yang berikut:

“(1) Subject to any rules made under paragraph 82(b), all duties with which any instruments are chargeable under this Act shall be paid, and payment shall be indicated on such instrument, by means of an adhesive stamp or by affixing an official receipt to such instrument.”.

**Pindaan seksyen 9**

**43.** Seksyen 9 Akta ibu dipinda—

- (a) dalam subseksyen (3), dengan memasukkan selepas perkataan “books” perkataan “, records and documents”; dan

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

“(4) For the purpose of subsection (3), the banker, dealer or insurer shall keep and retain the books, records and documents in connection with the issue of such cheques, contract notes or policies of insurance for a period of seven years from the year in which such cheques, contract notes or policies of insurance are issued.”.

### **Pindaan seksyen 57**

#### **44. Seksyen 57 Akta ibu dipinda—**

- (a) dengan memotong perenggan (c); dan
- (b) dengan menggantikan perenggan (e) dengan perenggan yang berikut:

“(e) the stamp on any promissory note which from any omission or error has been spoiled or rendered useless, although the same, being a promissory note, may have been delivered to the payee, provided that another completed and duly stamped promissory note, is produced identical in every particular except in correction of the error or omission, with the spoiled note;”.

### **Pindaan seksyen 80**

#### **45. Seksyen 80 Akta ibu dipinda—**

- (a) dalam subseksyen (1A)—
- (i) dalam perenggan (i), dengan memasukkan selepas perkataan “instrument” perkataan “or all instruments in relation to any scheme”; dan
- (ii) dalam perenggan (ii), dengan menggantikan perkataan “instrument is” dengan perkataan “instrument or all instruments in relation to any scheme are”; dan

(b) dalam subseksyen (3), dengan memasukkan selepas perkataan “or (2)” perkataan “or any exemption, reduction or remission made under subsection (1A)”.

### **Pindaan Jadual Pertama**

**46.** Butiran 27 kepada Jadual Pertama Akta ibu dipinda dengan menggantikan subbutiran (a)(i) dengan subbutiran yang berikut:

- “(i) where the loan is to a small and medium enterprise or financing is provided to a small and medium enterprise according to the syariah—
- |   |  |
|---|--|
| For an amount not exceeding RM250,000 of the aggregate loans or of the aggregate financing under the syariah in a calendar year | RM0.50 for every RM1,000 or fractional thereof |
| For each additional RM1,000 not exceeding RM1,000,000   | RM2.50 for every RM1,000 or fractional thereof |
| For each additional RM1,000 or part thereof   | RM5.00”.                                       |

## **BAB V**

### **PINDAAN KEPADA AKTA PETROLEUM (CUKAI PENDAPATAN) 1967**

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

**47.** Bab ini berkuat kuasa bagi tahun taksiran 2008 dan tahun-tahun taksiran yang berikutnya.

#### **Pindaan seksyen 16**

**48.** Akta Petroleum (Cukai Pendapatan) 1967, yang disebut “Akta ibu” dalam Bab ini, dipinda dalam subseksyen 16(7E) dengan memotong perkataan “Culture, Arts and”.

**Pindaan seksyen 22****49. Seksyen 22 Akta ibu dipinda—**

- (a) dalam proviso kepada subseksyen (1), dengan menggantikan perkataan “five” dengan perkataan “seven”; dan
- (b) dengan memasukkan selepas subseksyen (1D) subseksyen yang berikut:

“(1E) The chargeable income of a chargeable person for a year of assessment shall consist of the amount of his assessable income for that year reduced by an amount equal to any gift of money or cost of contribution in kind made by the relevant person in the basis period for that year for any sports activity approved by Minister or to any sports body approved by the Commissioner of Sports appointed under the Sports Development Act 1997:

Provided that the amount to be deducted pursuant to this subsection shall not exceed the difference between the amount of seven per cent of the statutory income of the relevant person and the total amount that has been deducted pursuant to the proviso to subsection (1) and subsection (1F).

(1F) The chargeable income of a chargeable person for a year of assessment shall consist of the amount of his assessable income for that year reduced by an amount equal to any gift of money or cost of contribution in kind made by the relevant person in the basis period for that year for any project of national interest approved by the Minister:

Provided that the amount to be deducted pursuant to this subsection shall not exceed the difference between the amount of seven per cent of the statutory income of the relevant person and the amount that has been deducted pursuant to the proviso to subsection (1) and subsection (1E).”.

## BAB VI

## PINDAAN KEPADA AKTA CUKAI JUALAN 1972

**Pindaan seksyen 31c**

**50.** Akta Cukai Jualan 1972 dipinda dalam seksyen 31c—

- (a) dalam nota bahu, dengan memasukkan selepas perkataan “Pulangan balik” perkataan “hutang ragu atau”;
- (b) dalam perenggan (1)(b), dengan memasukkan selepas perkataan “orang itu” perkataan “telah diperuntukkan dalam akaunnya sebagai hutang ragu atau”; dan
- (c) dengan menggantikan subseksyen (4) dengan subseksyen yang berikut:

“(4) Bagi maksud seksyen ini—

“hutang lapuk” ertinya baki amaun bayaran yang berkenaan dengan jualan barang-barang kena cukai termasuk cukai jualan yang kena dibayar kepada orang itu tetapi belum dibayar kepada, dan tidak boleh didapatkan oleh, orang itu;

“hutang ragu” ertinya suatu peruntukan yang dibuat berkenaan dengan baki amaun bayaran dalam akaun orang itu selaras dengan prinsip perakaunan yang diterima umum.”.

## BAB VII

## PINDAAN KEPADA AKTA CUKAI PERKHIDMATAN 1975

**Pindaan seksyen 21b**

**51.** Akta Cukai Perkhidmatan 1975 dipinda dalam seksyen 21b—

- (a) dalam nota bahu, dengan memasukkan selepas perkataan “Pulangan balik” perkataan “hutang ragu atau”;
- (b) dalam perenggan (1)(b), dengan memasukkan selepas perkataan “orang itu” perkataan “telah diperuntukkan dalam akaunnya sebagai hutang ragu atau”; dan

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

“(4) Bagi maksud seksyen ini—

“hutang lapuk” ertinya baki amaun bayaran yang berkenaan dengan penyediaan perkhidmatan yang kena dibayar cukai termasuk cukai perkhidmatan yang kena dibayar kepada orang itu tetapi belum dibayar kepada, dan tidak boleh didapatkan oleh, orang itu;

“hutang ragu” ertinya suatu peruntukan yang dibuat berkenaan dengan baki amaun bayaran dalam akaun orang itu selaras dengan prinsip perakaunan yang diterima umum.”.

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**UNDANG-UNDANG MALAYSIA**

**Akta 661**

**AKTA KEWANGAN 2006**

SENARAI PINDAAN

Undang-undang  
yang meminda

Tajuk ringkas

Berkuat kuasa  
dari

– TIADA –

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**UNDANG-UNDANG MALAYSIA****Akta 661****AKTA KEWANGAN 2006****SENARAI SEKSYEN YANG DIPINDA**

Seksyen	Kuasa meminda	Berkuat kuasa dari
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