



# UNDANG-UNDANG MALAYSIA

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CETAKAN SEMULA

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**Akta 608**

## **AKTA KEWANGAN (No. 2) 2000**

*Mengandungi segala pindaan hingga 1 Januari 2006*

DITERBITKAN OLEH  
PESURUHJAYA PENYEMAK UNDANG-UNDANG, MALAYSIA  
DI BAWAH KUASA AKTA PENYEMAKAN UNDANG-UNDANG 1968  
SECARA USAHA SAMA DENGAN  
PERCETAKAN NASIONAL MALAYSIA BHD  
2006

**AKTA KEWANGAN (No. 2) 2000**

Tarikh Persetujuan Diraja ... .. 21 Disember 2000

Tarikh penyiaran dalam *Warta* ... .. 23 Disember 2000

# UNDANG-UNDANG MALAYSIA

## Akta 608

### AKTA KEWANGAN (No. 2) 2000

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#### SUSUNAN SEKSYEN

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#### BAB I

#### PERMULAAN

#### Seksyen

1. Tajuk ringkas
2. Pindaan Akta

#### BAB II

#### PINDAAN KEPADA AKTA CUKAI PENDAPATAN 1967

3. Permulaan kuat kuasa pindaan kepada Akta Cukai Pendapatan 1967
4. Pindaan seksyen 2
5. Pindaan seksyen 6A
6. Pindaan seksyen 34
7. Pindaan seksyen 39
8. Pindaan seksyen 44
9. Pindaan seksyen 45
10. Seksyen baru 45A
11. Pindaan seksyen 46
12. Pindaan seksyen 49
13. Pindaan seksyen 50
14. Pindaan seksyen 60
15. Pindaan seksyen 60AA
16. Pindaan seksyen 103
17. Pindaan seksyen 110
18. Pindaan seksyen 127
19. Seksyen baru 127A
20. Pindaan seksyen 128

## Seksyen

21. Seksyen baru 129A
22. Pindaan seksyen 130
23. Pindaan seksyen 156
24. Pindaan Jadual 3
25. Pindaan Jadual 4c
26. Pindaan Jadual 6
27. Peruntukan khas berhubung dengan perenggan 13 Jadual 6

**BAB III****PINDAAN KEPADA AKTA PETROLEUM  
(CUKAI PENDAPATAN) 1967**

28. Permulaan kuat kuasa pindaan kepada Akta Petroleum (Cukai Pendapatan) 1967
29. Pindaan seksyen 16
30. Pindaan seksyen 18
31. Pindaan seksyen 22
32. Pindaan seksyen 33
33. Pindaan seksyen 45
34. Pindaan seksyen 46
35. Pindaan seksyen 54
36. Pindaan Jadual Kedua
37. Pindaan Jadual Ketiga

**BAB IV****PINDAAN KEPADA AKTA CUKAI KEUNTUNGAN  
HARTA TANAH 1976**

38. Permulaan kuat kuasa pindaan kepada Akta Cukai Keuntungan Harta Tanah 1976
39. Pindaan seksyen 18

**BAB V****PINDAAN KEPADA AKTA SETEM 1949**

40. Permulaan kuat kuasa pindaan kepada Akta Setem 1949
41. Pindaan seksyen 2
42. Pindaan seksyen 7

Seksyen

43. Pindaan seksyen 9
44. Peruntukan khas berhubung dengan seksyen 9
45. Pindaan seksyen 32A
46. Penggantian seksyen 47A
47. Pindaan seksyen 80
48. Pindaan Jadual Pertama



# UNDANG-UNDANG MALAYSIA

## Akta 608

### AKTA KEWANGAN (No. 2) 2000

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

[ ]

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

#### BAB I

#### PERMULAAN

#### Tajuk ringkas

1. Akta ini bolehlah dinamakan Akta Kewangan (No. 2) 2000.

#### Pindaan Akta

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

#### BAB II

#### PINDAAN KEPADA AKTA CUKAI PENDAPATAN 1967

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

3. (1) Seksyen 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26 dan 27 hendaklah berkuat kuasa bagi tahun taksiran 2001 dan tahun-tahun taksiran yang berikutnya.

(2) Pindaan dalam seksyen 15 hendaklah disifatkan telah mula berkuat kuasa bagi tahun taksiran 1986 dan tahun-tahun taksiran yang berikutnya.

## **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 “Hindu joint family” takrif yang berikut:

‘ “husband who elects” means the husband who is referred to in paragraph 45(2)(b);’; dan

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

‘ “wife who elects” means the wife who is referred to in paragraph 45(2)(a);’.

## **Pindaan seksyen 6A**

**5.** Akta ibu dipinda dengan menggantikan subseksyen 6A(2) dengan subseksyen yang berikut:

“(2) A rebate shall be granted for a year of assessment in the following amounts:

(a) three hundred and fifty ringgit in the case of an individual who has been allowed a deduction under paragraph 46(1)(a) for that year of assessment where his chargeable income for that year of assessment does not exceed thirty five thousand ringgit;

(b) three hundred and fifty ringgit in the case of an individual who has been allowed a deduction under subsection 47(1) or (2) for that year of assessment where his chargeable income for that year of assessment does not exceed thirty-five thousand ringgit;

(c) three hundred and fifty ringgit in the case of a wife who has been allowed a deduction under section 45A for that year of assessment where her chargeable income for that year of assessment does not exceed thirty-five thousand ringgit.”.

**Pindaan seksyen 34****6. Subseksyen 34(6) Akta ibu dipinda—**

- (a) dalam perenggan (*h*), dengan menggantikan perkataan “and infrastructure” dengan perkataan “, infrastructure and information and communication technology”;
- (b) dengan memotong perkataan “and” di hujung perenggan (*j*);
- (c) dalam perenggan (*k*), dengan menggantikan noktah di hujung *proviso* dengan perkataan “and”; dan
- (d) dengan memasukkan selepas perenggan (*k*) perenggan yang berikut:

“(l) an amount equal to the expenditure incurred by the company in the relevant period on the provision of a scholarship to a student for any course of study leading to an award of a diploma, or degree (including a degree at a Masters or Doctorate level) or the equivalent of a diploma or degree undertaken at a higher educational institution established or registered under the laws regulating such establishment or registration in Malaysia or authorised by any order made under section 5A of the Universities and University Colleges Act 1971 [Act 30]:

Provided that the scholarship—

- (a) shall only be given to a student—
  - (i) who is receiving full-time instruction at such higher educational institution;
  - (ii) who has no means of his own; and
  - (iii) the total monthly income of whose parents or guardian, as the case may be, does not exceed five thousand ringgit; and
- (b) shall not include payments other than payments required by such higher educational institution relating to the course of study, and educational aids and reasonable cost of living expenses during the student’s period of study at such higher educational institution; and

- (m) an amount equal to the expenditure, not being capital expenditure, incurred by the company in the relevant period for the purposes of obtaining certification for recognized quality systems and standards, and *halal* certification, evidenced by a certificate issued by a certification body as determined by the Minister:

Provided that the expenditure incurred in the relevant period shall be deemed to be incurred by the company in the basis period for the year of assessment in which the certificate is issued.”.

### **Pindaan seksyen 39**

7. Perenggan 39(1)(k) Akta ibu dipinda dengan menggantikan perkataan “(other than a lorry, truck, bus, mini bus, van, station wagon or taxi cab licensed or permitted, by the appropriate authority, for commercial transportation of goods or passengers)” dengan perkataan “, other than a motor vehicle licensed by the appropriate authority for commercial transportation of goods or passengers,”.

### **Pindaan seksyen 44**

8. Seksyen 44 Akta ibu dipinda—

(a) dalam subseksyen (6)—

- (i) dengan menggantikan noktah di hujung subseksyen itu dengan noktah bertindih; dan
- (ii) dengan memasukkan selepas subseksyen (6) proviso yang berikut:

“Provided that the amount to be deducted from the aggregate income of a company for the relevant year in respect of any gift of money made by that company to any institution or organization approved for the purposes of this section by the Director General shall not exceed five per cent of the aggregate income of the company in the relevant year.”; dan

(b) dalam subseksyen (7), dalam takrif “organization”—

- (i) dengan menggantikan noktah di hujung perenggan (h) dengan perkataan “; or”; dan

(ii) dengan memasukkan selepas perenggan (*h*) perenggan yang berikut:

“(i) an international organization as defined under the International Organization (Privileges and Immunities) Act 1992 [*Act 485*] carrying out such charitable activities as determined by the Minister; or

(j) an organization established and maintained exclusively to administer or augment a fund established or held for the purpose of carrying out projects towards the acculturation of the community in information and communication technology, approved by the Minister; or

(k) a benevolent fund or trust account established or held for the sole purpose of providing relief or aid to an individual who has no, or insufficient means, or in the case of a dependent individual whose parents or guardian has no, or insufficient means, to pay for the cost of the medical treatment required by such individual to treat a serious disease as defined in subsection 46(2).”; dan

(c) dengan memasukkan selepas subseksyen (7) subseksyen yang berikut:

“(7A) An institution or organization referred to in subsection (7)—

(a) may apply not more than twenty-five percent of its accumulated fund as at the beginning of the basis period for the year of assessment for the carrying on of, or participation in, a business:

Provided that the profits or income derived therefrom shall be used solely for charitable purposes or for the primary purpose for which the institution or organization was established; or

(b) may carry out charitable activities outside Malaysia with the prior consent of the Minister.

(7B) The reference to the carrying on of, or participation in, a business in paragraph (7A)(a) shall not include the carrying on of a business by an institution or organization where—

(a) the business is carried on in the course of the actual carrying out of the primary purpose of the institution or organization; or

(b) the work in connection with the business is mainly carried on by persons for whose benefit the institution or organization was established.”.

### **Pindaan seksyen 45**

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

(a) dengan menggantikan subseksyen (2) dengan subseksyen yang berikut:

“(2) Subject to this section, where an individual and his wife were living together in the basis year for a year of assessment and did not in that basis year cease to live together or to be husband and wife of each other—

(a) the wife may elect in writing (wife who elects) that her total income shall be aggregated with the total income of her husband and assessed in his name for that year of assessment; or ‘

(b) the husband may elect in writing (husband who elects) that his total income shall be aggregated with the total income of his wife and assessed in her name for that year of assessment:

Provided that where the wife who elects or the husband who elects is not resident for the basis year for a year of assessment, such wife or husband, as the case may be, may elect under this subsection only if she or he is a citizen.”;

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

“(3) For the purposes of paragraph (2)(b)—

(a) for any year of assessment, that paragraph shall only apply if there is no election made by a wife or wives under paragraph (2)(a) for that year of assessment; and

(b) the election shall only be made with one wife.”; dan

(c) dengan memasukkan selepas subseksyen (3) subseksyen yang berikut:

“(4) Where under subsection (2) the total income of the wife who elects falls to be aggregated with that of her husband or the total income of the husband who elects falls to be aggregated with that of his wife, for a year of assessment, the wife who elects or the husband who elects, as the case may be, shall be treated as having no chargeable income for that year.

(5) The election referred to in subsection (2) shall be made before the first day of April in the following year of assessment or any subsequent date (as may be permitted by the Director General).”.

### **Seksyen baru 45A**

**10.** Akta ibu dipinda dengan memasukkan selepas seksyen 45 seksyen yang berikut:

#### **“Deduction for husband**

**45A.** Where —

(a) the husband has no total income; or

(b) an election has been made by the husband under paragraph 45(2)(b),

there shall be allowed to the wife, for a year of assessment, in addition to the allowances or deductions (if any) to that wife under sections 46, 48 and 49, a deduction of three thousand ringgit for the husband and a further two thousand five hundred ringgit if he is a disabled person:

Provided that this section shall only apply to one wife.”.

**Pindaan seksyen 46****11. Seksyen 46 Akta ibu dipinda —**

(a) dalam subseksyen (1)—

(i) dengan menggantikan perenggan (d) dengan perenggan yang berikut:

“(d) an amount limited to a maximum of five thousand ringgit expended or deemed expended under subsection (3) in that basis year by that individual for the purchase of any necessary basic supporting equipment for his own use, if he is a disabled person or for the use of his wife, child or parent, who is a disabled person, or in the case of a wife, for her own use, if she is a disabled person, or for the use of her husband, child or parent, who is a disabled person;”;

(ii) dengan menggantikan perenggan (f) dengan perenggan yang berikut:

“(f) an amount limited to a maximum of five thousand ringgit on fees expended in that basis year by that individual for any course of study up to tertiary level in any institution in Malaysia recognized by the Government undertaken for the purpose of acquiring technical, vocational, industrial, scientific or technological skills or qualifications;”;

(iii) dalam perenggan (g)—

(A) dengan memasukkan selepas perkataan “expended” perkataan “or deemed expended under subsection (3)”;

(B) dengan menggantikan noktah bertindih di hujung *proviso* yang pertama dengan koma bertitik; dan

(C) dengan memotong *proviso* selanjutnya; dan

(iv) dengan memasukkan selepas perenggan (g) perenggan yang berikut:

“(h) an amount limited to a maximum of five hundred ringgit in respect of complete medical examination expenses expended or deemed expended under subsection (3) in that basis year by that individual on himself or on his wife or on his child, or in the case of a wife, on herself or on her husband or on her child, as evidenced by receipts issued by a hospital or a medical practitioner:

Provided that the deduction under this paragraph shall be part of the amount limited to a maximum of five thousand ringgit in paragraph (g); and

(i) 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 purchase of books, journals, magazines and other similar publications for the purpose of enhancing knowledge for his own use or for the use of his wife or child, or in the case of a wife, for her own use or for the use of her husband or child, as evidenced by receipts issued in respect of the purchase.”;

(b) dalam subseksyen (2), dengan menggantikan perkataan “subsection (1)(g)” dengan perkataan “this section”; dan

(c) dengan memasukkan selepas subseksyen (2) subseksyen yang berikut:

“(3) For the purposes of paragraphs (1)(d), (g), (h) and (i), any amount expended by the wife or the husband in the year of assessment—

(a) where subsection 45(2) applies, shall be deemed to have been expended by the husband of the wife who elects or by the wife of the husband who elects, as the case may be; or

- (b) where the wife or the husband has no total income, shall be deemed to have been expended by the husband of that wife who has no total income or the wife of that husband who has no total income, as the case may be:

Provided that where paragraph 45(2)(b) applies or the husband has no total income, any amount expended by the husband shall be deemed to have been expended by the wife who has been allowed a deduction under section 45A.”.

### Pindaan seksyen 49

#### 12. Seksyen 49 Akta ibu dipinda—

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

“(1A) For the purposes of subsection (1), where section 50(2) or 50(3) applies, the total deduction under that subsection shall not exceed five thousand ringgit.”;

- (b) dalam subseksyen (1B), dengan menggantikan perenggan (b), termasuk *proviso*, dengan perenggan yang berikut:

“(b) for the purposes of paragraph (a), where subsection 50(2) applies, the total deduction under that paragraph shall not exceed three thousand ringgit.”; dan

- (c) dalam subseksyen (1c)—

(i) dengan menggantikan perkataan “there shall be allowed for that year of assessment, in addition to the deduction already allowed under this subsection, a deduction of one thousand ringgit:” dengan perkataan “, the total deduction under this subsection shall not exceed one thousand ringgit.”; dan

(ii) dengan memotong *proviso*.

**Pindaan seksyen 50**

**13. Seksyen 50 Akta ibu dipinda—**

- (a) dengan menggantikan subseksyen (2) dengan subseksyen yang berikut:

“(2) Any premium for any insurance or deferred annuity within the meaning of subsection 49(3), or for any insurance on education or medical benefits within the meaning of subsection 49(4), or for any insurance policy determined by the Employees Provident Fund Board referred to in subsection 49(1c), which has been paid by the wife or the husband in the year of assessment—

- (a) where subsection 45(2) applies, shall be deemed to have been paid by the husband of the wife who elects or by the wife of the husband who elects, as the case may be; or
- (b) where the wife or the husband has no total income, shall be deemed to have been paid by the husband of that wife who has no total income or the wife of that husband who has no total income, as the case may be:

Provided that where paragraph 45(2)(b) applies, or the husband has no total income, any amount paid by the husband shall be deemed to have been paid by the wife who has been allowed a deduction under section 45A.”; dan

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

“(3) Where subsection 45(2) applies for the year of assessment, and in that year the wife who elects or the husband who elects has made or suffered the making of a contribution as an employee to an approved scheme or as a self-employed person within the meaning of the Employees Provident Fund Act 1991[Act 452] to the Employees Provident Fund—

- (a) the contribution shall be deemed to have been made by the husband or the wife in whose name the assessment was made, as the case may be, in that year; and

- (b) the reference to a contract of employment in paragraph 49(2)(a) shall be deemed to include a reference to a contract of employment of the wife who elects or the husband who elects, as the case may be.”.

### **Pindaan seksyen 60**

- 14.** Seksyen 60 Akta ibu dipinda dengan menggantikan perenggan (9)(b) dengan perenggan yang berikut:

“(b) an amount calculated based on the method of computation as determined by the relevant authority regulating the insurance industry and which is consistently applied to premiums first receivable by him in that period in respect of other general policies issued by him (less the amount deducted under subparagraph 5(b)(ii) or 6(b)(ii)).”.

### **Pindaan seksyen 60AA**

- 15.** Seksyen 60AA Akta ibu dipinda—

- (a) dengan menomborkan semula seksyen 60AA yang sedia ada sebagai subseksyen (1) kepada seksyen itu; dan
- (b) dengan memasukkan selepas subseksyen (1) subseksyen yang berikut:

“(2) In relation to management expenses incurred by any person in connection with a takaful business, that expense shall, in the application of sections 60 and 60A to that business, be deemed to have been incurred by him in respect of the life or general business referred to in those sections.”.

### **Pindaan seksyen 103**

- 16.** Seksyen 103 Akta ibu dipinda —

- (a) dengan menggantikan subseksyen (8) dengan subseksyen yang berikut:

“(8) Where subsection 45(2) has applied for a year of assessment, the portion of the tax charged for that year upon the husband or the wife in whose name the assessment was made which is attributable to the total

income for that year of the wife who elects or the husband who elects, as the case may be, may, if necessary, be collected from the wife who elects or the husband who elects; and this Part shall apply (with any necessary modifications) as if, on the day on which a notice of assessment or a notice of increased assessment for that year is served on the husband or the wife that notice of assessment or notice of increased assessment had been served on the wife who elects or the husband who elects, as the case may be:

Provided that nothing in this subsection shall be construed as conferring on the wife who elects or the husband who elects, as the case may be, any right of appeal under section 99.”; dan

(b) dengan menggantikan subseksyen (9) dengan subseksyen yang berikut:

“(9) For the purposes of subsection (8), the part of the tax charged for a year of assessment upon the husband or the wife which is attributable to the total income for that year of the wife who elects or the husband who elects, as the case may be, shall be determined in accordance With the formula—

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

where—

(a) in the case of the wife who elects— .

A is that wife’s total income for a year of assessment;

B is the aggregate of the husbands’ and that wife’s or wives’ total income; and

C is the tax charged for the year of assessment where paragraph 45(2)(a) applies; or

(b) in the case of the husband who elects—

A is that husband’s total income for a year of assessment;

- B is the aggregate of the wife's and that husband's total income; and
- C is the tax charged for the year of assessment where paragraph 45(2)(b) applies.”.

### **Pindaan seksyen 110**

**17.** Seksyen 110 Akta ibu dipinda dengan menggantikan subseksyen (12) dengan subseksyen yang berikut:

“(12) Where paragraph 45(2)(a) applies to an individual and to a wife of his for a year of assessment, any reference in the foregoing subsections to a person shall, in the application of those subsections for that year to that individual and that wife, be taken to be a reference to that individual including that wife as if she were that individual and where paragraph 45(2)(b) applies, this subsection shall be applied accordingly.”.

### **Pindaan seksyen 127**

**18.** Subseksyen 127(1) Akta ibu dipinda dengan memasukkan selepas perkataan “Act” perkataan “but subject to section 127A”.

### **Seksyen baru 127A**

**19.** Akta ibu dipinda dengan memasukkan selepas seksyen 127 seksyen yang berikut:

#### **“Cessation of exemption**

**127A.** (1) Notwithstanding any other provision of this Act or any other written law, where any income of a person is exempt by virtue of a repealed law, and the exemption is deemed to have been made by an order under section 127, that exemption shall cease.

(2) In this section, “repealed law” has the same meaning assigned to it under Schedule 9.”.

### **Pindaan seksyen 128**

**20.** Seksyen 128 Akta ibu dipinda dengan menggantikan subseksyen (2) dengan subseksyen yang berikut:

“(2) Where subsection 45(2) applies for the relevant year with respect to an individual being the husband or the wife in whose name the assessment was made, then, for the purposes of this section—

- (a) that husband or that wife shall be deemed to be the owner of any residence of which the wife who elects or the husband who elects, as the case may be, is the owner; and
- (b) any occupation in the relevant period by the wife who elects or the husband who elects, of any residence of which the husband or the wife, as the case may be, is the owner or is deemed to be the owner under paragraph (a) shall be deemed to be occupation by the husband or the wife in whose name the assessment was made.”.

### **Seksyen baru 129A**

**21.** Akta ibu dipinda dengan memasukkan selepas seksyen 129 seksyen yang berikut:

#### **“Other relief**

**129A.** Notwithstanding any other provision of this Act, the Minister may for the purposes of section 127 provide any relief, in relation to the treatment of expenses, losses and capital allowances in arriving at the chargeable income of a person, as he thinks fit, which is not otherwise provided for in this Act.”.

### **Pindaan seksyen 130**

**22.** Subseksyen 130(4) Akta ibu dipinda dalam *proviso* dengan menggantikan perkataan “of the individual” dengan perkataan “who elects or the husband who elects, as the case may be.”.

### **Pindaan seksyen 156**

**23.** Seksyen 156 Akta ibu dipinda dengan menggantikan perkataan “The” dengan perkataan “Subject to section 127A, the”.

**Pindaan Jadual 3**

**24.** Jadual 3 Akta ibu dipinda dengan menggantikan subperenggan 2(2) dengan subperenggan yang berikut:

“(2) In the case of a motor vehicle, other than a motor vehicle licensed by the appropriate authority for commercial transportation of goods or passengers, the qualifying plant expenditure incurred on or after the first day of the basis period for the year of assessment 1991 shall be limited to a maximum of fifty thousand ringgit:

Provided that where the qualifying plant expenditure is incurred on a motor vehicle purchased on or after 28 October 2000, the maximum amount shall be increased to not more than one hundred thousand ringgit if the motor vehicle has not been used prior to purchase and the total cost of the motor vehicle does not exceed one hundred and fifty thousand ringgit:

Provided further that where the qualifying plant expenditure is incurred between the period from 28 October 2000 to 31 December 2000, and that period forms part of the basis period of a person for the year of assessment prior to the year of assessment 2001, that expenditure shall be deemed for the purpose of this Schedule to be incurred in the basis period for the year of assessment 2001.”.

**Pindaan Jadual 4c**

**25.** Jadual 4c Akta ibu dipinda—

(a) dalam perenggan 2—

(i) dalam subperenggan (a), dengan menggantikan perkataan “1999;” dengan perkataan “2003; and”;

(ii) dalam subperenggan (b), dengan menggantikan perkataan “;and” di hujung perenggan itu dengan noktah; dan

(iii) dengan memotong subperenggan (c), dan

(b) dengan menggantikan perenggan 11 dengan perenggan yang berikut:

“**11.** In this Schedule, “approved food production project” means an agricultural project which is approved by the Minister by order published in the *Gazette*.”.

### **Pindaan Jadual 6**

**26.** Jadual 6 Akta ibu dipinda dengan menggantikan perenggan 13 dengan perenggan yang berikut:

“**13.** The income, other than dividend income, of—

(a) an institution or organization approved for the purposes of subsection 44(6) so long as the approval remains in force; or

(b) a religious institution or organization which is not operated or conducted primarily for profit and which is established in Malaysia exclusively for the purposes of religious worship or the advancement of religion.”.

### **Peruntukan khas berhubung dengan perenggan 13 Jadual 6**

**27.** Walau apa pun peruntukan lain Akta ibu, jika seseorang dikecualikan menurut perenggan 13 Jadual 6 sebelum mula berkuatkuasanya pindaan kepada perenggan itu dalam seksyen 26 Akta ini, pengecualian itu hendaklah terhenti dari tahun taksiran 2003 bagi tempoh asas yang berakhir dalam tahun itu:

Dengan syarat bahawa pengecualian itu hendaklah berterusan. di bawah perenggan 13 Jadual 6 sebagaimana yang dipinda dalam Akta ini, jika kelulusan diberikan kepada orang itu atas suatu permohonan yang dibuat di bawah subseksyen 44(6) Akta ibu.

## **BAB III**

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

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

**28.** (1) Seksyen 29, 30, 31 dan 36 hendaklah berkuat kuasa dari tahun taksiran 2001 dan tahun-tahun taksiran yang berikutnya.

(2) Seksyen 32, 33, 34, 35 dan 37 hendaklah mula berkuat kuasa pada 1 Januari 2001.

**Pindaan seksyen 16**

**29.** Akta Petroleum (Cukai Pendapatan) 1967, yang disebut “Akta ibu” dalam Bab ini, dipinda dalam seksyen 16—

- (a) dalam subseksyen (7B), dengan menggantikan perkataan “and infrastructure, approved by the relevant authority” dengan perkataan “, infrastructure and information and communication technology, approved by the Minister”; dan
- (b) dengan memasukkan selepas subseksyen (7E) subseksyen yang berikut:

“(7F) There shall be deducted from the relevant gross income an amount equal to the amount of the expenditure incurred by the relevant chargeable person in the relevant period on the provision of a scholarship to a student for any course of study leading to an award of a diploma, or degree (including a degree at a Masters or Doctorate level) or the equivalent of a diploma or degree undertaken at a higher educational institution established or registered under the laws regulating such establishment or registration in Malaysia or authorized by any order made under section 5A of the Universities and University Colleges Act 1971 [*Act 30*]:

Provided that the scholarship—

- (a) shall only be given to a student—
  - (i) who is receiving full-time instruction at such higher educational institution;
  - (ii) who has no means of his own; and
  - (iii) the total monthly income of whose parents or guardian, as the case may be, does not exceed five thousand ringgit; and
- (b) shall not include payments other than payments required by such higher educational institution relating to the course of study, and educational aids and reasonable cost of living expenses during the student’s period of study at such higher educational institution.

(7G) There shall be deducted from the relevant gross income an amount equal to the amount of the expenditure, not being capital expenditure, incurred by the relevant chargeable person in the relevant period for the purposes of obtaining certification for recognized quality systems and standards and evidenced by a certificate issued by a certification body as determined by the Minister:

Provided that the expenditure incurred in the relevant period shall be deemed to be incurred by the relevant chargeable person in the basis period for the year of assessment in which the certificate is issued.”.

### **Pindaan seksyen 18**

**30.** Perenggan 18(1)(m) Akta ibu dipinda dengan menggantikan perkataan “(other than a lorry, truck, bus, mini bus, van or station wagon licensed or permitted by the appropriate authority for commercial transportation of goods or passengers)” dengan perkataan “other than a motor vehicle licensed by the appropriate authority for commercial transportation of goods or passengers”.

### **Pindaan seksyen 22**

**31.** Subseksyen 22(1) Akta ibu dipinda dengan menggantikan *proviso* dengan *proviso* yang berikut:

“Provided that the amount to be deducted from the assessable income of a chargeable person for that year of assessment in respect of any gift of money made by that chargeable person to an approved institution or organization shall not exceed five per cent of the statutory income from his petroleum operations.”.

### **Pindaan seksyen 33**

**32.** Seksyen 33 Akta ibu dipinda dengan memasukkan selepas subseksyen (1) subseksyen yang berikut:

“(1A) Where the Director General exercises his powers under subsection (1), the occupiers of such lands, buildings and other places shall provide the Director General or an authorized officer with all reasonable facilities and assistance for the exercise of his powers under this section.”.

**Pindaan seksyen 45****33. Seksyen 45 Akta ibu dipinda—**

- (a) dalam subseksyen (1), dengan menggantikan perkataan “may review” dengan perkataan “shall, within twelve months from the date of receipt of the notice of appeal, review”; dan
- (b) dengan memasukkan selepas subseksyen (1) subseksyen yang berikut:

“(1A) Where the Director General requires a period longer than twelve months to carry out the review under subsection (1), the Director General may apply to the Minister for an extension of that period not later than thirty days before the expiry of the twelve month period.

(1B) On receipt of an application under subsection (1A), the Minister may grant such extension as he thinks proper and reasonable in the circumstances provided that such extension shall not exceed a period of six months from the date of expiry of the twelve month period.

(1C) The decision of the Minister under subsection (1B) shall be notified in writing to the Director General and shall be final.”.

**Pindaan seksyen 46****34. Seksyen 46 Akta ibu dipinda—**

- (a) dalam subseksyen (1), dengan memasukkan selepas perkataan “at any time” perkataan “within the twelve month period from the date of receipt of the notice of appeal or, if an extension under subsection 45(1B) has been granted, within the extended period”; dan
- (b) dengan memotong subseksyen (2).

**Pindaan seksyen 54**

**35.** Seksyen 54 Akta ibu dipinda dengan menggantikan perenggan (d) dengan perenggan yang berikut:

“(d) fails to provide reasonable facilities or assistance or both to the Director General or an authorized officer in the exercise of his powers under this Act;”.

**Pindaan Jadual Kedua**

**36.** Jadual Kedua Akta ibu dipinda dengan menggantikan subperenggan 2(2) dengan subperenggan yang berikut:

“(2) In the case of a motor vehicle, other than a motor vehicle licensed by the appropriate authority for commercial transportation of goods or passengers, the qualifying plant expenditure incurred on or after the first day of the basis period for the year of assessment 1991 shall be limited to a maximum of fifty thousand ringgit:

Provided that where the qualifying plant expenditure is incurred on a motor vehicle purchased on or after 28 October 2000, the maximum amount shall be increased to not more than one hundred thousand ringgit if the motor vehicle has not been used prior to purchase and the total cost of the motor vehicle does not exceed one hundred and fifty thousand ringgit.”.

**Pindaan Jadual Ketiga**

**37.** Jadual Ketiga Akta ibu dipinda—

(a) dalam tajuk “*Supplemental provisions*”, dengan memasukkan sebelum perenggan 38 perenggan yang berikut:

“**37A.** Where any matter of procedure or practice is not provided for in this Schedule, the procedure and practice for the time being in force or in use in this subordinate court or in the High Court, as the case may be, shall be adopted and followed with the necessary modifications.”; dan

(b) dalam perenggan 40—

- (i) dengan menggantikan perkataan “precedural” dengan perkataan “procedural”; dan
- (ii) dengan menggantikan perkataan “or the Court of Appeal” dengan perkataan “, the Court of Appeal or the Federal Court” di mana-mana jua terdapat.

#### BAB IV

### PINDAAN KEPADA AKTA CUKAI KEUNTUNGAN HARTA TANAH 1976

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

**38.** Bab ini hendaklah mula berkuat kuasa pada 1 Januari 2001.

#### **Pindaan seksyen 18**

**39.** Akta Cukai Keuntungan Harta Tanah 1976 dipinda dalam subseksyen 18(1) dengan memasukkan selepas perkataan “101” perkataan “, 101(1A), 101(1B), 101(1C)”.

#### BAB V

### PINDAAN KEPADA AKTA SETEM 1949

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

**40.** Bab ini hendaklah mula berkuat kuasa pada 1 Januari 2001.

#### **Pindaan seksyen 2**

**41.** Akta Setem 1949, yang disebut “Akta ibu” dalam Bab ini, dipinda dalam seksyen 2—

- (a) dengan menggantikan takrif “banker” dengan takrif yang berikut:

“banker” means any person licensed under the Islamic Banking Act 1983 [Act 276] or the Banking and Financial Institutions Act 1989 [Act 372] to carry on the business of banking in Malaysia;’;

(b) dalam takrif “contract note”, dengan menggantikan perkataan “broker” dan “stockbroker” di mana-mana jua terdapat dengan perkataan “dealer” ;

(c) dengan memasukkan selepas takrif “conveyance on sale” takrif yang berikut:

‘ “dealer” means any person licensed under the Securities Industry Act 1983 [Act 280] to carry on the business of dealing in securities in Malaysia and is recognized as a member company by a stock exchange;’; dan

(d) dengan memasukkan selepas takrif “instrument” takrif yang berikut:

‘ “insurer” means any person licensed under the Takaful Act 1984 [Act 312] or the Insurance Act 1996 [Act 513] to carry on an insurance business in Malaysia and includes a reinsurer;’.

### **Pindaan seksyen 7**

**42.** Seksyen 7 Akta ibu dipinda dengan memasukkan selepas subseksyen (7) subseksyen yang berikut:

“(8) The Second Schedule may be amended by the Minister of Finance by order published in the *Gazette*.”.

### **Pindaan seksyen 9**

**43.** Seksyen 9 Akta ibu dipinda—

(a) dalam subseksyen (1)—

(i) dengan menggantikan perkataan “Minister of Finance may, in his absolute discretion, by an order published in the *Gazette*,” dengan perkataan “Collector may”; dan

(ii) dalam perenggan (c), dengan menggantikan perkataan “stockbroker or insurer do pay on 1 January, 1 April, 1 July and 1 October” dengan perkataan “the dealer or insurer do pay on the 1<sup>st</sup> day of each calendar month”; dan

- (b) dalam subseksyen (1) termasuk dalam perenggan (a), (b) dan (d), dan subseksyen (2) dan (3), dengan menggantikan perkataan “stockbroker” di mana-mana jua terdapat dengan perkataan “dealer”.

### **Peruntukan khas berhubung dengan seksyen 9**

**44.** (1) Walau apa pun peruntukan subseksyen 9(1) Akta ibu sebelum mula berkuat kuasanya pindaan kepada seksyen 9 dalam seksyen 43 Akta ini, apa-apa pemberikuasaan berkenaan dengan jurubank, broker saham atau penanggung insuran di bawah subseksyen itu hendaklah, pada 1 Januari 2001, diberi oleh Pemungut mengikut seksyen 9 sebagaimana yang dipinda dalam Akta ini.

(2) Sebutan mengenai broker saham dalam subseksyen (1) hendaklah ditafsirkan sebagai sebutan mengenai peniaga mengikut kehendak keadaan.

### **Pindaan seksyen 32A**

**45.** Subseksyen 32A(1) dan (2) Akta ibu dipinda dengan menggantikan perkataan “broker” di mana-mana jua terdapat dengan perkataan “dealer”.

### **Penggantian seksyen 47A**

**46.** Akta ibu dipinda dengan menggantikan seksyen 47A dengan seksyen yang berikut:

#### **“Penalty for late stamping**

**47A.** (1) An instrument which is not stamped within the period specified in or under section 40 or 47 may be stamped on payment of the unpaid duty and a penalty of—

- (a) twenty-five ringgit or fifty per centum of the amount of the deficient duty, whichever sum be the greater, if the instrument is stamped within 3 months after the time for stamping;
- (b) fifty ringgit or one hundred per centum of the amount of the deficient duty, whichever sum be the greater, if the instrument is stamped later than 3 months but not later than 6 months after the time for stamping; or

- (c) one hundred ringgit or two hundred per centum of the amount of the deficient duty, whichever sum be the greater, in any other case.

(2) The Collector may, if he thinks fit, reduce or remit any such penalty or the further amount payable under paragraph 9(1)(c) which does not exceed five thousand ringgit, and the Minister of Finance or any person authorized by him in that behalf may reduce or remit any such penalty or further amount which exceeds five thousand ringgit.”.

### **Pindaan seksyen 80**

47. Subseksyen 80(2) Akta ibu dipinda dengan memotong perkataan “or the further amount payable under paragraph 9(1)(c)”.

### **Pindaan Jadual Pertama**

48. Jadual Pertama Akta ibu dipinda—

- (a) dalam butiran 2, di bawah tajuk “Proper Stamp Duty” dengan menggantikan perkataan “RM5.00” dengan perkataan “RM10.00”,
- (b) dalam butiran 4, di bawah tajuk “Proper Stamp Duty” dengan menggantikan perkataan “RM3.00” dengan perkataan “RM10.00”;
- (c) dalam butiran 22, dengan memasukkan selepas subbutiran (3) subbutiran yang berikut:

“(4) Being the security for payment or repayment of money made for this purpose of pursuing higher education in higher educational institutions.”; RM10.00

- (d) dalam butiran 27—
- (i) di bawah tajuk “Description of Instrument”, dengan menggantikan perkataan “,AGREEMENT FOR FINANCING UNDER THE *Syariah*” dengan perkataan “(including that under the *Syariah*)”;
- (ii) dalam subperenggan (a)(ii), di bawah tajuk “Proper Stamp Duty”, dengan menggantikan perkataan “RM2.50 for every RM500” dengan perkataan “RM5.00 for every RM1,000”;

- (iii) dalam subperenggan (a)(iii)—
- (A) di bawah tajuk “Description of Instrument”, dengan menggantikan perkataan “RM500” dengan perkataan “RM1,000”; dan
  - (B) di bawah tajuk “Proper Stamp Duty”, dengan menggantikan perkataan “RM2.50” perkataan “RM5.00”; dan :
- (iv) dalam perenggan (d), dalam tajuk “Proper Stamp Duty”, dengan menggantikan perkataan “RM5.00” dengan perkataan “RM10.00”;
- (e) dalam butiran 32—
- (i) dalam perenggan (a), di bawah tajuk “Proper Stamp Duty”, dalam butiran berkaitan dengan subbutiran itu—
    - (A) dalam subperenggan (iii), dengan menggantikan perkataan “but not exceeding RM2,000,000;” dengan noktah; dan
    - (B) dengan memotong subperenggan (iv);
  - (ii) dengan menggantikan perenggan (b) dengan perenggan yang berikut:
 

“(b) On sale of any stock,  
 shares or marketable  
 securities, to be computed  
 on the price or value  
 thereof on the date of  
 transfer, whichever is  
 the greater—

For every RM1,000 or                      RM3.00”; dan  
 fractional part of RM1,000
  - (iii) dalam perenggan (c), di bawah tajuk “Proper Stamp Duty”, dengan menggantikan perkataan “RM5.00” dengan perkataan “RM10.00”;
- (f) dalam butiran 50, di bawah tajuk “Proper Stamp Duty”, dengan menggantikan perkataan “RM2.00” dengan perkataan “RM10.00”;

- (g) dalam butiran 50A, di bawah tajuk “Proper Stamp Duty”, dengan menggantikan perkataan “RM3.00” dengan perkataan “RM10.00”;
  - (h) dalam butiran 51, di bawah tajuk “Proper Stamp Duty”, dengan menggantikan perkataan “RM1.00” dengan perkataan “RM10.00”;
  - (i) dalam perenggan 58(1)(a) dan 58(1)(b), subbutiran 58(2), 58(3) dan 58(5), perenggan 58(6)(a) dan 58(6)(b), dan subbutiran 58(7) dan 58(8), di bawah tajuk “Proper Stamp Duty”, dengan menggantikan perkataan “RM2.00” dengan perkataan “RM10.00”;
  - (j) dalam butiran 60, di bawah tajuk “Proper Stamp Duty”—
    - (i) dalam perenggan (a), dengan menggantikan perkataan “RM5.00” dengan perkataan “RM10.00”; dan
    - (ii) dalam perenggan (b), dengan menggantikan perkataan “RM1.00” dengan perkataan “RM10.00”;
  - (k) dalam butiran 61, di bawah tajuk “Proper Stamp Duty”, dengan menggantikan perkataan “RM1.00” dengan perkataan “RM10.00”; dan
  - (l) dalam butiran 78, di bawah tajuk “Proper Stamp Duty”, dengan menggantikan perkataan “RM3.00” dengan perkataan “RM10.00”.
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**UNDANG-UNDANG MALAYSIA**

**Akta 608**

**AKTA KEWANGAN (NO. 2) 2000**

SENARAI PINDAAN

Undang-undang yang  
meminda

Tajuk ringkas

Berkuat kuasa  
dari

– TIADA –

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**UNDANG-UNDANG MALAYSIA****Akta 608****AKTA KEWANGAN (NO. 2) 2000****SENARAI SEKSYEN YANG DIPINDA**

Seksyen

Kuasa meminda

Berkuat kuasa  
dari– TIADA –  

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