



UNDANG-UNDANG MALAYSIA

Akta 578

AKTA KEWANGAN 1998

Tarikh Persetujuan Diraja 4 Mac 1998

Tarikh diterbitkan dalam
Warta 19 Mac 1998

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 578

AKTA KEWANGAN 1998

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UNDANG-UNDANG MALAYSIA

Akta 578

AKTA KEWANGAN 1998

Suatu Akta untuk meminda Akta Cukai Pendapatan 1967, Akta Petroleum (Cukai Pendapatan) 1967, Akta Cukai Keuntungan Harta Tanah 1976, Akta Setem 1949, Akta Cukai Jualan 1972, Akta Kastam 1967 dan Akta Zon Bebas 1990.

[20 Mac 1998]

MAKA INILAH DIPERBUAT UNDANG-UNDANG oleh Seri Paduka Baginda Yang di-Pertuan Agong dengan nasihat dan persetujuan Dewan Negara dan Dewan Rakyat yang bersidang dalam Parlimen, dan dengan kuasa daripadanya, seperti berikut:

BAB I

PERMULAAN

1. Akta ini bolehlah dinamakan Akta Kewangan 1998. Tajuk ringkas.
2. Akta Cukai Pendapatan 1967, Akta Petroleum (Cukai Pendapatan) 1967, Akta Cukai Keuntungan Harta Tanah 1976, Akta Setem 1949, Akta Cukai Jualan 1972, Akta Kastam 1967 dan Akta Zon Bebas 1990 adalah dipinda mengikut cara yang dinyatakan dalam Bab II, III, IV, V, VI, VII dan VIII masing-masing. Pindaan Akta.
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BAB II

PINDAAN KEPADA AKTA CUKAI PENDAPATAN 1967

3. (1) Kecuali seksyen 7, 8, 10, 14, 15 dan 18 dan perenggan 21(d) dan 21(g), Bab ini hendaklah berkuat kuasa bagi tahun taksiran 1998 dan tahun-tahun taksiran yang berikutnya. Mula berkuat-kuasanya pindaan kepada Akta Cukai Pendapatan 1967.

(2) Seksyen 7, 8, 14 dan 15 dan perenggan 21(g) hendaklah mula berkuat kuasa pada 1 Januari 1999.

(3) Seksyen 10 hendaklah disifatkan telah mula berkuat kuasa pada 17 Oktober 1997.

(4) Seksyen 18 hendaklah berkuat kuasa apabila Akta ini mula berkuat kuasa.

(5) Perenggan 21(d) hendaklah berkuat kuasa bagi tahun taksiran 1999 dan tahun-tahun taksiran yang berikutnya.

Pemotongan
seksyen 3c.
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4. Akta Cukai Pendapatan 1967, yang disebut "Akta ibu" dalam Bab ini, adalah dipinda dengan memotong seksyen 3c.

Pindaan
seksyen 6A.

5. Seksyen 6A Akta ibu adalah dipinda—

(a) dalam subseksyen (1) dengan menggantikan perkataan "and (3)" dengan perkataan ", (3) and (3A)";

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

"(3A) A rebate of four hundred ringgit shall be granted to an individual for a year of assessment in respect of the purchase, evidenced by a receipt, of a personal computer in the basis year for that year of assessment:

Provided that no rebate under this subsection shall be granted to that individual—

(a) for the four following years of assessment;

(b) where the personal computer was used for the purposes of his business; or

(c) where such rebate has been granted to the spouse."; dan

- (c) dalam subseksyen (4) dengan menggantikan perkataan “and (3)” dengan perkataan “, (3) and (3A)”.

6. Akta ibu adalah dipinda dengan memasukkan selepas seksyen 6B seksyen yang berikut: Seksyen baru 6c.

“Tax rebate on fees. *Act 209.* 6C. Income tax charged for each year of assessment upon the chargeable income of an individual shall be rebated in respect of any fee paid to the Government in the basis year for that year of assessment pursuant to any order made under section 3 of the Fees Act 1951, for the issue of an Employment Pass, Visit Pass (Temporary Employment) or Work Pass before any set off is made under section 110 and any credit is allowed under section 132 or 133:

Provided that where the rebate exceeds the income tax charged (before any such rebate) for any year of assessment, the excess shall not be paid to that individual and shall not be available as a credit to set off his tax liability for any subsequent year of assessment.”.

7. Seksyen 25 Akta ibu adalah dipinda—

Pindaan seksyen 25.

- (a) dalam subseksyen (3) dengan menggantikan perkataan “eleven” di mana jua terdapat dengan perkataan “five”;
- (b) dalam subperenggan (4)(a)(i) dengan menggantikan perkataan “nine” di mana jua terdapat dengan perkataan “five”; dan
- (c) dalam perenggan (4)(b) dan (4)(c) dan subseksyen (5) dengan menggantikan perkataan “eleven” di mana jua terdapat dengan perkataan “five”.

8. Seksyen 27 Akta ibu adalah dipinda—

Pindaan seksyen 27.

- (a) dalam perenggan (2)(b) dan (2)(c) dengan menggantikan perkataan “eleven” di mana jua terdapat dengan perkataan “five”; dan

- (b) dalam subseksyen (3) dengan menggantikan perkataan “eleven” di mana jua terdapat dengan perkataan “five”.

Pindaan
seksyen 34.

9. Seksyen 34 Akta ibu adalah dipinda—

- (a) dalam perenggan (4)(a) dengan menggantikan perkataan “seventeen” dengan perkataan “nineteen”;

- (b) dengan memotong perkataan “and” di hujung perenggan (6)(i);

- (c) dengan menggantikan noktah di hujung perenggan (6)(j) dengan perkataan “; and”; dan

- (d) dengan memasukkan selepas perenggan (6)(j) perenggan yang berikut:

“(k) an amount equal to the expenditure incurred by the relevant person in the relevant period for sponsoring any arts or cultural activity approved by the Ministry of Culture, Arts and Tourism:

Provided that the amount deducted shall not exceed two hundred thousand ringgit.”.

Pindaan
seksyen 39.

10. Subseksyen 39(1) Akta ibu adalah dipinda dengan memasukkan selepas perenggan (g) perenggan yang berikut:

“(h) any sum paid by way of a bonus to an employee in excess of two twelfths of his wages or salary;”.

Pindaan
seksyen 44.

11. Seksyen 44 Akta ibu adalah dipinda—

- (a) dengan menggantikan perenggan (1)(d) dengan perenggan yang berikut:

“(d) thereafter, by any deduction falling to be so made pursuant to subsection (8), (9), (10) or (11).”;

- (b) dalam subseksyen (6A) dengan menggantikan perkataan “or manuscript” dengan perkataan “, manuscript or painting”; dan

(c) dengan memasukkan selepas subseksyen (8) subseksyen yang berikut:

“(9) There shall be deducted pursuant to this subsection from the aggregate income of a relevant person who is an individual 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 contribution in kind (the value to be determined by the relevant local authority) made by him in the basis year for that year for the provision of facilities in public places for the benefit of disabled persons.

(10) There shall be deducted pursuant to this subsection from the aggregate income of a relevant person who is an individual 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 the cost or value (as certified by the Ministry of Health) of any gift of medical equipment made by him in the basis year for that year to any healthcare facility approved by that Ministry, and that amount shall not exceed twenty thousand ringgit.

(11) There shall be deducted pursuant to this subsection 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 the value of any gift of painting (to be determined by the National Art Gallery or any state art gallery) made by him in the basis year for that year to the National Art Gallery or any state art gallery.”

Pindaan
seksyen 48.

12. Seksyen 48 Akta ibu adalah dipinda dengan menggantikan perenggan (3)(a) dengan perenggan yang berikut:

“(3) (a) in respect of a child over the age of eighteen years and is receiving instruction at any educational establishment mentioned therein or is serving under articles or indentures with a view to qualifying in a trade or profession (in this subsection referred to as receiving further education) but not including a child receiving instruction at any school, then, if that individual satisfies the Director General that he has directly expended in that basis year for that year of assessment a sum or sums exceeding the ordinary deduction on the maintenance of that child or in making any payment in connection with that child’s further education, there shall be allowed in substitution for the ordinary deduction, a deduction equal to the total sum or sums so expended but not exceeding—

(i) four times the amount of the ordinary deduction if that child is receiving further education in Malaysia;

(ii) four times the amount of the ordinary deduction if that child commenced receiving further education in a place outside Malaysia at any time in the basis year for the year of assessment 1994 or at any time in the basis year for any prior year of assessment; or

(iii) twice the amount of the ordinary deduction if that child commenced

receiving further education in a place outside Malaysia beginning from 1 January 1994 to 16 October 1997.”.

13. Seksyen 60 Akta ibu adalah dipinda—

Pindaan
seksyen 60.

- (a) dengan menggantikan noktah di hujung perenggan (2)(c) dengan noktah bertindih;
- (b) dengan memasukkan selepas perenggan (2)(c) proviso yang berikut:

“Provided that—

- (i) where the insurer also carries on life re-insurance business, the life re-insurance business shall be a separate source from life business and shall be treated as a general business; or
 - (ii) where the insurer also carries on inward life re-insurance business, the inward life re-insurance business shall be a separate source from life business and shall be treated as a general business;”;
- (c) dengan memasukkan selepas proviso kepada perenggan (2)(c) perenggan yang berikut:

“(d) where an insurer carries on only life re-insurance business, the life re-insurance business shall be treated as a general business.”;

- (d) dalam subseksyen (3) dengan memasukkan selepas perkataan “life fund” perkataan “, other than income arising from life re-insurance business,”;

- (e) dalam subperenggan (3A)(a)(iii) dengan memasukkan selepas perkataan “life fund” perkataan “, other than the surplus from life re-insurance business,”;
- (f) dalam subperenggan (3A)(b)(ii) dengan memasukkan selepas perkataan “life fund” perkataan “, other than the deficit from life re-insurance business”;
- (g) dalam subseksyen (4) dengan memasukkan selepas perkataan “the life fund” perkataan “, other than income arising from life re-insurance business,”;
- (h) dalam subperenggan (4A)(a)(iii) dengan memasukkan selepas perkataan “life fund” perkataan “, other than the surplus from life re-insurance business,”;
- (i) dalam subperenggan (4A)(b)(ii) dengan memasukkan selepas perkataan “life fund” perkataan “, other than the deficit from life re-insurance business”;
- (j) dengan memasukkan selepas subseksyen (5B) subseksyen yang berikut:
- “(5C) The adjusted income for the basis period for a year of assessment from the life re-insurance business of a life insurer resident for the basis year for that year of assessment shall consist of an amount arrived at by applying subsection (5) as if references therein to—
- (a) “general business of an insurer” were references to “life re-insurance business of a life insurer”;

- (b) “general policies” were references to “life re-insurance policies”; and
- (c) “reserve fund for unexpired risks” were references to “actuarial valuation reserve” ’;

(k) dengan memasukkan selepas subseksyen (6B) subseksyen yang berikut:

‘(6c) The adjusted income for the basis period for a year of assessment from the life re-insurance business of a life insurer not resident for the basis year for that year of assessment shall, where that business is wholly or partly carried on in Malaysia, consist of an amount arrived at by applying subsection (6) as if references therein to—

- (a) “general business of an insurer” were references to “life re-insurance business of a life insurer”;
- (b) “Malaysian general policies” were references to “Malaysian life re-insurance policies”; and
- (c) “reserve fund for unexpired risks” were references to “actuarial valuation reserve” ’; dan

(l) dengan menggantikan subseksyen (11) dengan subseksyen yang berikut:

‘(11) In this section, sections 60A and 60B—

“general business” means all insurance business which is not life business;

“general policy” means a policy other than a life policy;

“insurer” means a person who carries on insurance business and includes a professional re-insurer;

“investments” include any accretions thereto;

“inward re-insurance” means any re-insurance of a risk under a policy where the risk is outside Malaysia and the original insurance policy—

(a) is issued by an insurer not resident in Malaysia but not issued by a branch in Malaysia of such insurer; or

(b) is issued by a branch outside Malaysia of an insurer resident in Malaysia,

and where any risk is in transit in Malaysia it shall be deemed to be outside Malaysia;

“inward re-insurance contract” means a Malaysian policy in respect of inward re-insurance;

“life business” has the same meaning assigned thereto under section 2 of the Insurance Act 1996;

Act 553.

“life policy” has the same meaning assigned thereto under section 2 of the Insurance Act 1996;

“Malaysian life fund” means the fund established pursuant to section 38 of the Insurance Act 1996;

“Malaysian policy” has the same meaning assigned thereto under section 2 of the Insurance Act 1996;

“offshore insurance” means insurance of a risk under a general policy where the risk is outside Malaysia and the insurance policy is issued by an insurer resident in Malaysia or by a branch in Malaysia of an insurer not resident in Malaysia, and where any risk is in transit in Malaysia it shall be deemed to be outside Malaysia;

“offshore insurance policies” means policies issued in respect of offshore insurance;

“policy” has the same meaning assigned thereto under section 2 of the Insurance Act 1996;

Act 553. “premium” has the same meaning assigned thereto under section 2 of the Insurance Act 1996;

“re-insurance” has the same meaning assigned thereto under section 2 of the Insurance Act 1996;

“revenue account” means the revenue account lodged in respect of life business under section 87 of the Insurance Act 1996.’.

14. Subseksyen 60E(4) Akta ibu adalah dipinda dengan menggantikan perkataan “twelve” dengan perkataan “six”. Pindaan seksyen 60E.

15. Seksyen 91 Akta ibu adalah dipinda— Pindaan seksyen 91.

(a) dalam subseksyen (1) dengan menggantikan perkataan “twelve” dengan perkataan “six”; dan

(b) dalam perenggan (2)(b) dengan menggantikan perkataan “twelve” dengan perkataan “six”.

16. Seksyen 108 Akta ibu adalah dipinda— Pindaan seksyen 108.

(a) dengan memasukkan selepas subseksyen (2D) subseksyen yang berikut:

“(2E) Notwithstanding any other provision of this Act, where a dividend is paid, credited or distributed with or without deduction of tax during the basis year for the year of assessment 1998, the amount of the dividend received by the shareholder shall be deemed to be a dividend of such a gross amount as after deduction of tax at the rate of twenty-eight per cent would be equal to—

- (a) the amount in fact paid or credited; or
- (b) where the dividend consists of property other than money, the amount of the market value of that property at the time of the dividend’s distribution,

and a sum equal to the difference between that gross amount and the amount mentioned in paragraph (a) or (b), as the case may be, shall be deemed to have been deducted from the dividend as tax.”; dan

(b) dengan memasukkan selepas subseksyen (4D) subseksyen yang berikut:

“(4E) In any case where tax has been deducted or deemed to have been deducted at the rate of thirty per cent on any dividend paid, credited or distributed during the basis year for the year of assessment 1998 to which subsection (2E) applies, the compared total shall be determined at the rate of twenty-eight per cent.”.

Pindaan
seksyen 110.

17. Seksyen 110 Akta ibu adalah dipinda—

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

“(1) Any tax which is deducted from any dividend under section 108 or from any interest or royalty under section 109 or from any payment for services, technical advice, assistance, or rental or other income under section 109B (including any amount recovered by the Director General pursuant to section 109(2) or 109B(2) but excluding any increase thereof) shall, when the dividend, interest, royalty, or payment for services, technical advice, assistance, or rental or other income is gross income of a person from a source of his for the basis period for a year of assessment, be set off against the tax charged on his chargeable income, if any, for that year.”; dan

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

“(1E) Notwithstanding subsection (1), where tax on any dividend paid, credited or distributed during the basis year for the year of assessment 1998 has been deducted at the rate of thirty per cent, the tax to be set off under subsection (1) shall be the sum deemed to be the tax deducted from such dividend under section 108(2E).”.

18. Perenggan 120(e) Akta ibu adalah dipinda dengan memasukkan selepas perkataan “section” perkataan “83(5) or”. Pindaan seksyen 120.

19. Jadual 1 kepada Akta ibu adalah dipinda— Pindaan Jadual 1.

(a) dalam Bahagian I—

(i) dalam perenggan 1 dengan memasukkan selepas perkataan “where paragraphs” perkataan “1A.”;

(ii) dengan memasukkan selepas perenggan 1 perenggan yang berikut:

“1A. Except where paragraph 2 provides otherwise, income tax shall be charged for a year of assessment on the chargeable income of a person (other than a company) not resident for the basis year for that year of assessment at the rate of 30 per cent on every ringgit of the chargeable income.”;

(iii) dalam perenggan 2—

(aa) dengan memotong subperenggan (b); dan

(bb) dengan menggantikan angka “30” dengan angka “28”; dan

(b) dalam Bahagian VIII dengan memasukkan selepas perkataan “life fund” perkataan “, other than income arising from life re-insurance business and inward life re-insurance business,”.

20. Jadual 3 kepada Akta ibu adalah dipinda dalam perenggan 37c dengan menggantikan perkataan “re-exported” dengan perkataan “distributed or re-exported and there shall be substituted for the amount of the allowance which would otherwise fall to be made to him under paragraph 12, 16 or 17 an allowance of an amount equal to one-tenth of the qualifying expenditure for that year and for each of the nine following years of assessment”. Pindaan Jadual 3.

Pindaan
Jadual 7A:

21. Jadual 7A kepada Akta ibu adalah dipinda—

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

“1. Where a company which is resident in Malaysia—

(a) has been in operation for not less than twelve months;

(b) has incurred in the basis period for a year of assessment capital expenditure on a factory, plant or machinery used in Malaysia for the purposes of a qualifying project; and

(c) has shown an increase in productivity in the basis period for that year of assessment or in the basis period for the following year of assessment,

there shall be given to the company for that year of assessment a reinvestment allowance of an amount equal to sixty per cent of that expenditure:

Provided that such expenditure shall not include capital expenditure incurred on plant or machinery which is provided wholly or partly for the use of a director, or an individual who is a member of the management, or administrative or clerical staff.”;

(b) dalam perenggan 1A dengan memasukkan selepas perkataan “which” perkataan “has been in operation for not less than twelve months and”;

(c) dengan menggantikan perenggan 2 dengan perenggan yang berikut:

“2. An allowance under paragraph 1 or 1A shall be given in respect of capital expenditure

incurred in the basis periods for five consecutive years of assessment beginning from the year of assessment for the basis period in which the capital expenditure was first incurred.”;

- (d) dengan memasukkan selepas perenggan 2 perenggan yang berikut:

“2A. Where an asset is disposed of at any time within two years from the date of acquisition of that asset, an allowance given under paragraph 1 or 1A in respect of that asset shall be deemed to have not been given to the company to which it would otherwise be entitled.”;

- (e) dengan menggantikan perenggan 3 dengan perenggan yang berikut:

“3. Where an allowance is given to a company under paragraph 1 or 1A for a year of assessment, so much of the statutory income of that business of that company for that year of assessment as is equal to the amount of the allowance (or to the aggregate amount of any such allowances as the case may be) but not exceeding seventy per cent of the statutory income shall be exempt from tax for that year of assessment:

Provided that where the qualifying project is located within the States of Sabah, Sarawak, the Eastern Corridor of Peninsular Malaysia and such other areas which the Minister may from time to time determine or where the qualifying project has achieved the level of productivity as prescribed by the Minister, the amount to be exempt shall be equal to the allowance (or to the aggregate amount of any such allowances as the case may be) but not exceeding the statutory income for that year of assessment.”;

(f) dengan menggantikan perenggan 4 dengan perenggan yang berikut:

“4. Where, by reason of the restriction of the allowance to seventy per cent of the statutory income or of an insufficiency or absence of statutory income from a business of the company for the basis period for a year of assessment, effect cannot be given or cannot be given in full to any allowance or allowances to which the company is entitled under this Schedule for that year of assessment in relation to the source consisting of that business, so much of the allowance or allowances as cannot be given for that year shall be given to the company under this Schedule for the first subsequent year of assessment for the basis period for which there is statutory income from that business, and for subsequent years of assessment until the company has received the whole of the allowance or allowances to which it is so entitled.”;

(g) dalam perenggan 6—

(i) dengan memasukkan selepas perkataan “this Schedule,” perkataan “where paragraph 2A applies or”;

(ii) dengan menggantikan perkataan “twelve” dengan perkataan “six”; dan

(iii) dengan memasukkan selepas perkataan “make such” perkataan “assessment or”;

(h) dalam perenggan 7—

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

“(b) for the period prescribed under section 29(2), 29A(3), 29B(2), 29C(2) or 29G(2) of the Promotion

of Investments Act 1986 in respect of a promoted activity or promoted product for which the company has been granted approval under section 27, 27A, 27B, or 27F of that Act;” dan

(ii) dengan memotong subperenggan (c);

(i) dengan menggantikan subperenggan 8(a) dengan subperenggan yang berikut:

“(a) a project undertaken by a company, in expanding, modernising or automating its existing business in respect of manufacturing or processing of a product or any related product within the same industry or in diversifying its existing business into any related product within the same industry;” dan

(j) dalam perenggan 9—

(i) dengan memasukkan selepas takrif “capital expenditure” takrif yang berikut:

‘ “disposed of” means sold, conveyed, transferred, assigned, or alienated with or without consideration;’;

(ii) dengan menggantikan noktah di hujung takrif “Eastern Corridor of Peninsular Malaysia” dengan koma bernoktah; dan

(iii) dengan memasukkan selepas takrif “Eastern Corridor of Peninsular Malaysia” takrif yang berikut:

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

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

Mula
berkuat-
kuasanya
pindaan
kepada Akta
Petroleum
(Cukai
Pendapatan)
1967.

22. (1) Kecuali seksyen 24, 27 dan 28, Bab ini hendaklah berkuat kuasa bagi tahun taksiran 1998 dan tahun-tahun taksiran yang berikutnya.

(2) Seksyen 24 hendaklah disifatkan telah mula berkuat kuasa pada 17 Oktober 1997.

(3) Seksyen 27 dan 28 hendaklah mula berkuat kuasa pada 1 Januari 1999.

Pindaan
seksyen 16.
Akta 543.

23. Akta Petroleum (Cukai Pendapatan) 1967, yang disebut "Akta ibu" dalam Bab ini, adalah dipinda dalam seksyen 16—

(a) dalam perenggan (3)(a) dengan menggantikan perkataan "seventeen" dengan perkataan "nineteen"; dan

(b) dengan memasukkan selepas subseksyen (7D) subseksyen yang berikut:

"(7E) There shall be deducted from the relevant gross income an amount equal to the amount of expenditure incurred by the relevant chargeable person in the relevant period for sponsoring any arts or cultural activity approved by the Ministry of Culture, Arts and Tourism:

Provided that the amount deducted shall not exceed two hundred thousand ringgit."

Pindaan
seksyen 18.

24. Subseksyen 18(1) Akta ibu adalah dipinda dengan memasukkan selepas perenggan (k) perenggan yang berikut:

"(l) any sum paid by way of a bonus to an employee in excess of two twelfths of his wages or salary;"

25. Seksyen 22 Akta ibu adalah dipinda—

Pindaan
seksyen 22.

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

“(1B) 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 contribution in kind (the value to be determined by the relevant local authority) made by him in the basis period for that year of assessment to the Government or State Government for the provision of facilities in public places for the benefit of disabled persons.

(1C) 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 the cost or value (as certified by the Ministry of Health) of any gift of medical equipment made by him in the basis period for that year of assessment to any healthcare facility approved by that Ministry, and that amount shall not exceed twenty thousand ringgit.

(1D) 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 the value of any gift of painting (to be determined by the National Art Gallery or any state art gallery) made by him in the basis period for that year of assessment to the National Art Gallery or any state art gallery.”.

Pindaan
seksyen 23. **26.** Subseksyen 23(1) Akta ibu adalah dipinda dengan menggantikan perkataan “forty” dengan perkataan “thirty-eight”.

Pindaan
seksyen 39. **27.** Seksyen 39 Akta ibu adalah dipinda—
 (a) dalam subseksyen (1) dengan menggantikan perkataan “twelve” dengan perkataan “six”; dan
 (b) dalam perenggan (2)(b) dengan menggantikan perkataan “twelve” dengan perkataan “six”.

Pindaan
seksyen 50. **28.** Subseksyen 50(2) Akta ibu adalah dipinda dengan menggantikan perkataan “twelve” dengan perkataan “six”.

BAB IV

PINDAAN KEPADA AKTA CUKAI KEUNTUNGAN HARTA TANAH 1976

Mula berkuat-
kuasanya
pindaan
kepada
Akta Cukai
Keuntungan
Harta
Tanah 1976. **29.** (1) Seksyen 30 hendaklah mula berkuat kuasa pada 1 Januari 1999.

(2) Seksyen 31 dan 32 hendaklah disifatkan telah mula berkuat kuasa pada 17 Oktober 1997.

Pindaan
seksyen 15.
Akta 169. **30.** Akta Cukai Keuntungan Harta Tanah 1976, yang disebut “Akta ibu” dalam Bab ini, adalah dipinda dalam subseksyen 15(1) dengan menggantikan perkataan “dua belas” dengan perkataan “enam”.

Pindaan
Jadual 2. **31.** Jadual 2 kepada Akta ibu adalah dipinda dalam perenggan 34A—

(a) dengan menggantikan noktah bertindih di hujung sub-subperenggan (2)(b) dengan noktah;

- (b) dengan memotong proviso kepada subperenggan (2); dan
- (c) dengan menggantikan subperenggan (3) dengan subperenggan yang berikut:

“(3) Bagi maksud perenggan ini, harga perolehan aset yang boleh dikenakan cukai hendaklah—

- (a) jika subperenggan (2)(a) terpakai, disifatkan sama dengan jumlah wang yang ditentukan mengikut formula—

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

iaitu A ialah bilangan syer yang disifatkan sebagai aset yang boleh dikenakan cukai;

B ialah jumlah bilangan syer terbitan dalam syarikat yang relevan pada tarikh pemerolehan aset yang boleh dikenakan cukai; dan

C ialah nilai tertentu bagi harta tanah atau syer atau kedua-duanya yang dipunyai oleh syarikat yang relevan pada tarikh pemerolehan aset yang boleh dikenakan cukai;

- (b) jika subperenggan (2)(b) terpakai, ditentukan mengikut perenggan 4 atau 9.”.

Pindaan
Jadual 5.

32. Jadual 5 kepada Akta ibu adalah dipinda dengan menggantikan Bahagian III dengan Bahagian yang berikut:

“ **BAHAGIAN III**

Dalam hal seorang individu yang bukan warganegara dan bukan juga pemastautin tetap, kadar cukai yang berikut hendaklah terpakai:

Kategori pelupusan — *Kadar cukai*

Pelupusan dalam tempoh lima tahun selepas tarikh pemerolehan aset yang boleh dikenakan cukai 30 peratus

Pelupusan dalam tahun keenam selepas tarikh pemerolehan aset yang boleh dikenakan cukai atau selepas itu 5 peratus”

BAB V

PINDAAN KEPADA AKTA SETEM 1949

Mula
berkuat-
kuasanya
pindaan
kepada Akta
Setem 1949.

33. Bab ini hendaklah disifatkan telah mula berkuat kuasa pada 1 Januari 1998.

Pindaan
seksyen 55.
Akta 378.

34. Akta Setem 1949 adalah dipinda dalam subseksyen 55(2) dengan menggantikan perkataan “one ringgit” dengan perkataan “ten ringgit”.

BAB VI

PINDAAN KEPADA AKTA CUKAI JUALAN 1972

Mula
berkuat-
kuasanya
pindaan
kepada Akta
Cukai Jualan
1972.

35. Bab ini hendaklah disifatkan telah mula berkuat kuasa pada 17 Oktober 1997.

36. Seksyen 14 Akta Cukai Jualan 1972 adalah dipinda dengan menggantikan noktah di hujung seksyen itu dengan noktah bertindih dan dengan memasukkan proviso yang berikut selepas itu:

Pindaan seksyen 14. Akta 64.

“Dengan syarat bahawa walaupun seseorang dikecualikan di bawah perintah itu, orang itu boleh memohon supaya diberi lesen sebagai pengilang berlesen, dan dengan itu peruntukan-peruntukan Akta ini hendaklah terpakai bagi orang itu.”

BAB VII

PINDAAN KEPADA AKTA KASTAM 1967

37. (1) Bab ini, kecuali perenggan 38(d) dan seksyen 47, 48, 49, 51, 52 dan 53, hendaklah disifatkan telah mula berkuat kuasa pada 17 Oktober 1997.

Mula berkuat-kuasanya pindaan kepada Akta Kastam 1967.

(2) Perenggan 38(d) dan seksyen 47, 48, 49, 51, 52 dan 53 hendaklah mula berkuat kuasa pada tarikh yang ditetapkan oleh Menteri melalui pemberitahuan dalam *Warta*.

38. Akta Kastam 1967, yang disebut “Akta ibu” dalam Bab ini, adalah dipinda dalam subseksyen 2(1)—

Pindaan seksyen 2. Akta 235.

(a) dengan memasukkan selepas takrif “export” takrif yang berikut:

‘ “export by air” includes exportation in any manner or by any means by air;’;

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

‘ “import by air” includes importation in any manner or by any means by air;’;

(c) dengan memasukkan selepas takrif “legal landing place” takrif yang berikut:

‘ “licensed carrier” means a person approved by the Director General to operate vehicles by road for the carriage of any goods in transit or any dutiable goods under this Act or under the Excise Act 1976;’; dan

Act 176.

(d) dengan menggantikan takrif “value” berhubung dengan barang-barang yang diimport dengan takrif yang berikut:

‘ “value” in relation to imported goods means customs value as determined under subsection 142(35B);’.

Pindaan
seksyen 21.

39. Akta ibu adalah dipinda dengan menggantikan seksyen 21 dengan seksyen yang berikut:

“Time of importation and exportation when duty is imposed or repealed. 21. When by virtue of an order made under section 11(1) a customs duty is fixed on any goods which previously were not dutiable goods or any customs duty on goods is abolished or when the importation or exportation of any goods is prohibited or any such prohibition is abolished by an order made under section 31 and it becomes necessary for the purpose of this Act to determine the time at which an importation or exportation of any goods made and completed shall be deemed to have had effect, such importation or exportation shall, notwithstanding anything in this Act contained, be deemed to be the time at which the goods are released by the proper officer of customs.”.

Pindaan
seksyen 24.

40. Seksyen 24 Akta ibu adalah dipinda dengan memasukkan selepas perkataan “airport” perkataan “and such goods may be cleared at an inland clearance depot or an inland customs station”.

Pindaan
seksyen 29.

41. Seksyen 29 Akta ibu adalah dipinda dengan memasukkan selepas perkataan “airport” perkataan “and such goods may be cleared at an inland clearance depot or an inland customs station”.

Pindaan
seksyen 35.

42. Seksyen 35 Akta ibu adalah dipinda—

(a) dalam perenggan (a) dengan memotong perkataan “or” di hujung perenggan itu;

(b) dalam perenggan (b) dengan menggantikan noktah di hujung perenggan itu dengan koma bernoktah dan memasukkan perkataan “or” selepas itu; dan

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

“(c) if they have been cleared by a proper officer of customs at an inland clearance depot or at an inland customs station on their route out of Malaysia through a customs port or airport.”.

43. Proviso kepada subseksyen 66(1) Akta ibu adalah dipinda— Pindaan seksyen 66.

(a) dalam perenggan (b) dengan memasukkan sebelum perkataan “inland customs station” di mana-mana jua terdapat perkataan “inland clearance depot or”; dan

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

“(c) where the bill of lading, airway bill, invoice or other document covering any such goods landed at a customs port or airport shows them to be consigned to a person at an inland clearance depot or at an inland customs station, such goods may be forwarded by rail or road to an inland clearance depot or to an inland customs station, and such goods shall be deemed for the purposes of this Part, and Part IX, to have first arrived on reaching such inland clearance depot or inland customs station;”.

44. Subseksyen 80(2) Akta ibu adalah dipinda dengan menggantikan perenggan (a), (b), (c) dan (d) dengan perenggan yang berikut: Pindaan seksyen 80.

“(a) at an inland clearance depot or at an inland customs station or at a customs port where goods are loaded if export is by sea;

- (b) at an inland clearance depot or at an inland customs station where goods are loaded or at the place of export if export is by rail;
- (c) at the place of export if export is by road, but the Director General may allow the declaration to be made to a proper officer of customs at an inland clearance depot or at an inland customs station if such export by road is on their route to a customs port or airport or any other place approved by him;
- (d) at an inland clearance depot or at an inland customs station or at a customs airport where goods are loaded if export is by air.”.

Seksyen
baru 87A.

45. Akta ibu adalah dipinda di bawah tajuk “Non-dutiable goods” dengan memasukkan selepas seksyen 87 seksyen yang berikut:

“Provisional declaration of exported goods. 87A. (1) Notwithstanding sections 80(1), 84, 85, 86 and 87, the Director General may allow any document approved by him to be used as a provisional declaration, in lieu of the prescribed form, for goods if—

- (a) such goods are to be exported by air, sea, rail or in any other manner approved by the Director General;
- (b) unnecessary delay will be occasioned in preparing the prescribed form;
- (c) such goods are not subject to a drawback claim under sections 93 and 99;
- (d) such goods are not prohibited from export; and
- (e) the exporter of such goods makes personally or by his agent to a proper officer of customs at the place of export where the provisional declaration was approved, a declaration substantially

in the prescribed form within 7 days after the release of such goods.

(2) The provisional declaration referred to in subsection (1) shall give a full and true account of the number, description and quantity, weight or measure, value and destination of such goods.

(3) Paragraphs (a), (b), (c) and (d) of subsection (2) of section 80 shall also be applicable to a provisional declaration under this section in relation to places where such provisional declaration may be made.”.

46. Akta ibu adalah dipinda dengan memasukkan selepas seksyen 91 seksyen yang berikut: Seksyen baru 91A.

“Licensed carrier. 91A. (1) The Director General may grant a licence to any person to act as a licensed carrier subject to such terms and conditions as he may deem fit to impose and may suspend or withdraw such licence.

(2) In granting a licence under subsection (1), the Director General may require such security to be furnished as he may consider adequate to cover the customs duty payable on the goods moved and for the faithful and incorrupt conduct of such licensed carrier and of his agents and employees acting for him both as regards the customs and his employers.”.

47. Akta ibu adalah dipinda dengan memasukkan selepas seksyen 100 seksyen yang berikut: Seksyen baru 100A.

“Records of imported goods. 100A. (1) Every person who has possession of documents and records pertaining to valuation of goods imported shall preserve for a period of six years following the importation of the goods all records that relate to the purchase of, importation of, cost of, value of, payment for and disposal of the goods.

(2) Any person who contravenes subsection (1) shall be guilty of an offence and—

(a) where the value of the goods can be ascertained, shall be liable to a fine of not less than two times and not more than ten times the value of the goods; or

(b) where the value of the goods cannot be ascertained, shall be liable to a fine of not less than one hundred thousand ringgit and not more than five hundred thousand ringgit.”.

Pindaan
seksyen 115.

48. Perenggan 115(1)(b) Akta ibu adalah dipinda dengan menggantikan subperenggan (i) dengan subperenggan yang berikut:

“(i) for property other than dutiable or uncustomed goods, its open market value, and for dutiable or uncustomed goods, their value, on the date on which the property or goods are so returned;”.

Seksyen
baru 125A.

49. Akta ibu adalah dipinda dengan memasukkan selepas seksyen 125 seksyen yang berikut:

“Confidentiality of information. 125A. (1) Any information relating to valuation is confidential and any proper officer of customs or any person who in the ordinary course of his duties come into possession of or has control of or access to such information shall not—

(a) communicate such information; or

(b) suffer or permit any person to have access to such information.

(2) Any person who contravenes subsection (1) shall be guilty of an offence.

(3) Notwithstanding subsection (1), it shall not be an offence—

(a) as regards information relating to the valuation of imported goods, if disclosure is made—

(i) on the order of a court; or

(ii) after written consent has been obtained from the person or government giving such information; and

(b) as regards information relating to the valuation of exported goods, if the Director General deems it expedient or necessary to allow disclosure of certain information to such person as he thinks fit.”.

50. Subseksyen 133(1) Akta ibu adalah dipinda—

Pindaan
seksyen 133.

(a) dalam perenggan (e) dengan memotong perkataan “or” di hujung perenggan itu;

(b) dalam perenggan (f) dengan menggantikan koma di hujung perenggan itu dengan koma bernoktah dan memasukkan perkataan “or” selepas itu; dan

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

“(g) being so required under section 87A fails to make a declaration in the prescribed form, within the stipulated period thereunder, of goods exported,”.

51. Seksyen 142 Akta ibu adalah dipinda dengan memasukkan selepas perenggan (35A) perenggan yang berikut:

Pindaan
seksyen 142.

“(35B) to determine the customs value of imported goods;”.

Seksyen
baru 143A.

52. Akta ibu adalah dipinda dengan memasukkan selepas seksyen 143 seksyen yang berikut:

“Appeal on valuation of imported goods. 143A. (1) Notwithstanding section 143, any person aggrieved by a decision of the Director General on the valuation of imported goods may appeal therefrom to the court.

(2) On an appeal under subsection (1), the court may—

- (i) dismiss the appeal;
- (ii) substitute for the amount decided upon by the Director General another amount; or
- (iii) make such other decision as the court deems fit.”.

BAB VIII

PINDAAN KEPADA AKTA ZON BEBAS 1990

Mula berkuat-kuasanya pindaan kepada Akta Zon Bebas 1990.

53. Bab ini hendaklah mula berkuat kuasa pada tarikh yang ditetapkan oleh Menteri melalui pemberitahuan dalam *Warta*.

Pindaan seksyen 2. Akta 438.

54. Akta Zon Bebas 1990, yang disebut “Akta ibu” dalam Bab ini, adalah dipinda dalam subseksyen 2(1) dengan menggantikan takrif “nilai” berkaitan dengan barang-barang yang diimport dengan takrif yang berikut:

“ “nilai” berkaitan dengan barang-barang yang diimport mempunyai erti yang diberikan kepada di bawah seksyen 2 Akta Kastam 1967;”.

Pindaan seksyen 27.

55. Perenggan 27(1)(b) Akta ibu adalah dipinda dengan menggantikan subperenggan (i) dengan subperenggan yang berikut:

“(i) bagi harta selain barang-barang berduti atau tak berkastam, nilai pasaran terbukanya, dan bagi barang-barang berduti atau tak berkastam, nilainya, pada tarikh harta atau barang-barang itu dipulangkan;”.