



LAWS OF MALAYSIA

Act A1698

**INLAND REVENUE BOARD OF MALAYSIA
(AMENDMENT) ACT 2023**

Date of Royal Assent	27 December 2023
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Act A1698

**INLAND REVENUE BOARD OF MALAYSIA
(AMENDMENT) ACT 2023**

An Act to amend the Inland Revenue Board of Malaysia Act 1995.

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ENACTED by the Parliament of Malaysia as follows:

Short title and commencement

1. (1) This Act may be cited as the Inland Revenue Board of Malaysia (Amendment) Act 2023.

(2) This Act comes into operation on a date to be appointed by the Minister by notification in the *Gazette*.

Amendment of section 6

2. The Inland Revenue Board of Malaysia Act 1995 [Act 533], which is referred to as the “principal Act” in this Act, is amended in section 6—

(a) in subsection (1)—

(i) in paragraph (d), by deleting the word “and” at the end of that paragraph; and

- (ii) by inserting after paragraph *(d)* the following paragraphs:

“(*da*) a person representing the State of Sabah who shall be appointed by the Minister after consultation with the Chief Minister of Sabah;

(*db*) a person representing the State of Sarawak who shall be appointed by the Minister after consultation with the Premier of Sarawak; and”;

(*b*) in subsection (2)—

- (i) by substituting for the words “paragraph (1)(*e*)” the words “paragraphs (1)(*da*), (*db*) and (*e*)”; and

- (ii) in the national language text, by substituting for the words “berkedudukan atau berpengalaman” the words “berkedudukan dan berpengalaman”.

Amendment of section 7

3. Section 7 of the principal Act is amended by substituting for the words “paragraph 6(1)(*d*)” the words “paragraph 6(1)(*d*), (*da*), (*db*)”.

Amendment of section 9

4. Section 9 of the principal Act is amended—

(*a*) by substituting for subsection (1) the following subsection:

“(1) The Minister may, at any time, without giving any reason therefor, revoke the appointment of—

(*a*) any member appointed under paragraph 6(1)(*d*) or (*e*);

(b) a member appointed under paragraph 6(1)(da) after consultation with the Chief Minister of Sabah provided that another person shall be appointed forthwith as required under paragraph 6(1)(da) in place of that member whose appointment has been so revoked; or

(c) a member appointed under paragraph 6(1)(db) after consultation with the Premier of Sarawak provided that another person shall be appointed forthwith as required under paragraph 6(1)(db) in place of that member whose appointment has been so revoked.”; and

(b) in subsection (2), by substituting for the words “paragraph 6(1)(d)” the words “paragraph 6(1)(d), (da), (db)”.

Amendment of section 28

5. Paragraph 28(a) of the principal Act is amended—

(a) in subparagraph (ii), by deleting the word “or” at the end of that subparagraph; and

(b) by inserting after subparagraph (iii) the following subparagraphs:

“(iv) an Islamic bank duly licensed under the Islamic Financial Services Act 2013 [*Act 759*];

(v) any other financial institution duly licensed under the Islamic Financial Services Act 2013;

(vi) a development financial institution duly regulated under the Development Financial Institutions Act 2002 [*Act 618*]; or

(vii) a co-operative society duly registered under the Co-operative Societies Act 1993 [*Act 502*];”.