



UNDANG-UNDANG MALAYSIA

Akta A1576

AKTA CUKAI PENDAPATAN (PINDAAN) 2018

Tarikh Perkenan Diraja 26 Disember 2018

Tarikh penyiaran dalam *Warta* 27 Disember 2018

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)**.

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Akta A1576

AKTA CUKAI PENDAPATAN (PINDAAN) 2018

Suatu Akta untuk meminda Akta Cukai Pendapatan 1967.

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DIPERBUAT oleh Parlimen Malaysia seperti yang berikut:

Tajuk ringkas dan permulaan kuat kuasa

1. (1) Akta ini bolehlah dinamakan Akta Cukai Pendapatan (Pindaan) 2018.

(2) Seksyen 3, 4 dan 5 berkuat kuasa bagi tahun taksiran 2019 dan tahun-tahun taksiran yang berikutnya.

(3) Seksyen 2, 6, 7, 8, 9 dan 10 mula berkuat kuasa apabila berkuatkuasanya Akta ini.

Pindaan seksyen 75B

2. Akta Cukai Pendapatan 1967 [*Akta 53*], yang disebut “Akta ibu” dalam Akta ini, dipinda dalam subperenggan 75B(1)(a)(i) dengan memasukkan selepas perkataan “partnership” perkataan “or persons qualified to act as secretaries under the Companies Act 2016 who is a citizen or permanent resident of Malaysia and ordinarily resides in Malaysia;”.

Pindaan seksyen 77A

3. Seksyen 77A Akta ibu dipinda dengan menggantikan subseksyen (4) dengan subseksyen yang berikut:

“(4) The return furnished by a company under this section shall be based on financial statements made in accordance with the requirements of the Companies Act 2016.”.

Pindaan seksyen 82

4. Subseksyen 82(5) Akta ibu dipinda dengan menggantikan perkataan “accounts audited by a professional accountant, together with a report made by that accountant which shall contain, in so far as they are relevant, the matters set out in subsections 174(1) and (2) of the Companies Act 1965” dengan perkataan “financial statements made in accordance with the requirements of the Companies Act 2016.”.

Pindaan seksyen 99

5. Seksyen 99 Akta ibu dipinda—

- (a) dalam subseksyen (1), dengan menggantikan perkataan “A person” dengan perkataan “Subject to subsection (1A), a person”; dan
- (b) dengan memasukkan selepas subseksyen (1) subseksyen yang berikut:

“(1A) A person who has failed to furnish a return for a basis period for a year of assessment in accordance with subsection 77A(1) may appeal against the assessment made by the Director General under subsection 90(3) by furnishing a return for that basis period for that year of assessment together with the written notice of appeal referred to in subsection (1) within the time stipulated for giving of the notice.”.

Pindaan seksyen 117

6. Seksyen 117 Akta ibu dipinda dengan memasukkan selepas subseksyen (1) subseksyen yang berikut:

“(1A) Any person who receives any classified material, knowing or having reasonable ground to believe at the time when he receives it that such classified material is communicated or disclosed to him in contravention of this Act, shall not use the classified material, or produce or disclose the classified material to any other person.

(1B) Any person who contravenes subsection (1A), shall be guilty of an offence and shall, on conviction, be liable to a fine not exceeding four thousand ringgit or to imprisonment for a term not exceeding one year or to both.”.

Pindaan seksyen 132

7. Seksyen 132 Akta ibu dipinda dengan memasukkan selepas subseksyen (1) subseksyen yang berikut:

“(1A) For the purposes of this section, arrangements made with a view to affording relief from double taxation include any arrangements which modify the effect of arrangements so made.”.

Pindaan seksyen 132B

8. Seksyen 132B Akta ibu dipinda dengan memasukkan selepas subseksyen (1) subseksyen yang berikut:

“(1A) Where any arrangements have effect by virtue of this section, section 138 shall not prevent the disclosure to a duly authorized servant or agent of the government with which the arrangements have been made of such information as is required to be disclosed under the arrangements.”.

Seksyen baharu 132c

9. Akta ibu dipinda dengan memasukkan selepas seksyen 132B seksyen yang berikut:

“International obligations

132c. (1) Notwithstanding section 132, 132A or 132B, if the Minister by statutory order declares that—

- (a) arrangements specified in the order have been made by the Government to give effect to Malaysia’s international obligations in relation to tax under this Act or other taxes of every kind under any written law; and
- (b) it is expedient that those arrangements should have effect,

then, so long as the order remains in force, notwithstanding anything in any written law, those arrangements shall have effect in relation to tax under this Act or other taxes of every kind under written law.

(2) Where any arrangements have effect by virtue of this section, section 138 shall not prevent the disclosure to a duly authorized servant or agent of the government with which the arrangements have been made of such information as is required to be disclosed under the arrangements.

(3) Any order made under this section shall be laid before the Dewan Rakyat.”.

Pindaan seksyen 154

10. Perenggan 154(1)(c) Akta ibu dipinda dengan menggantikan perkataan “or 132B” dengan perkataan “, 132B or 132c;”.