



UNDANG-UNDANG MALAYSIA

Akta A1609

AKTA CUKAI PENDAPATAN (PINDAAN) 2019

Tarikh Perkenan Diraja 30 Disember 2019

Tarikh penyiaran dalam *Warta* ... 31 Disember 2019

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 1609

AKTA CUKAI PENDAPATAN (PINDAAN) 2019

Suatu Akta untuk meminda Akta Cukai Pendapatan 1967.

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DIPERBUAT oleh Parlimen Malaysia seperti yang berikut:

Tajuk ringkas

1. Akta ini bolehlah dinamakan Akta Cukai Pendapatan (Pindaan) 2019.

Pindaan am

2. Akta Cukai Pendapatan 1967 [*Akta 53*], yang disebut “Akta ibu” dalam Akta ini, dipinda dengan menggantikan perkataan “Clerk”, di mana-mana jua terdapat dalam seksyen 98 termasuk nota bahu, seksyen 100, 101 dan Jadual 5 dengan perkataan “Secretary”.

Pindaan seksyen 2

3. Seksyen 2 Akta ibu dipinda—
(a) dengan memotong takrif “Clerk”; dan

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

‘ “Secretary” means the Secretary to the Special Commissioners;’.

Pindaan Jadual 5

4. Jadual 5 kepada Akta ibu dipinda—

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

“**1A.** Notwithstanding subparagraph 1(1), if the Chairman deems it fit in the interest of achieving expeditious and efficient conduct of the appeal, he may decide that the appeal shall be heard by any of the following persons sitting alone—

(a) the Chairman;

(b) the Deputy Chairman; or

(c) any other Special Commissioners as the Chairman may determine.”;

- (b) dengan memasukkan selepas perenggan 1A perenggan yang berikut:

“**1B.** If a Special Commissioner who has commenced a hearing of an appeal is unable to complete the hearing of the appeal due to the expiration of the term of his appointment or other reasons—

(a) in the case where the hearing is before three Special Commissioners, the hearing may be heard afresh or be continued by the remaining Special Commissioners with another Special Commissioner, with the consent of the parties; or

(b) in the case where the hearing is before a Special Commissioner sitting alone, the hearing may be heard afresh or be continued by another Special Commissioner, with the consent of the parties.”;

(c) dengan memotong perenggan 4;

(d) dalam proviso (a) kepada perenggan 27, dengan menggantikan perkataan “if the Special Commissioners are required under paragraph 34 to state a case” dengan perkataan “if a notice of appeal is filed under paragraph 34”;

(e) dengan menggantikan tajuk “*Further appeals*” yang terdapat sebelum perenggan 34 dengan tajuk yang berikut:

“*Appeals to the High Court*”;

(f) dengan menggantikan perenggan 34 dengan perenggan yang berikut:

“**34.** (1) Either party to the proceedings before the Special Commissioners may appeal to the High Court on a question of law against a deciding order made in those proceedings.

(2) An appeal under subparagraph (1) shall be by way of a notice in writing filed with the Secretary within twenty-one days from the date of the decision of the Special Commissioners.

(3) A copy of the notice of appeal shall be extended to the Registry of the High Court within the time limited for the filing of an appeal as specified under subparagraph (2).

(4) A duplicate copy of the notice of appeal must be served by the appellant on every other party to the proceedings within the time limited for the filing of an appeal as specified under subparagraph (2).

(5) The appellant shall, within the time limited for the filing of an appeal as specified under subparagraph (2), apply to the Secretary in writing for the notes of proceedings and the grounds of decision.

(6) The appellant shall pay to the Secretary at the time of the filing of the notice of appeal such fee as may be prescribed by the Minister in respect of each deciding order against which he seeks to appeal.

(7) The High Court may, on the application of an intending appellant made by a notice of application, extend the period to file a notice of appeal.”;

(g) dengan memasukkan selepas perenggan 34 perenggan yang berikut:

“**34A.** (1) The appellant shall, within sixty days from the date of the filing of the notice of appeal, prepare and file to the High Court a record of appeal in a number of copies as may be required by the Court.

(2) The record of appeal shall contain—

- (a) a duplicate copy of the notice of appeal;
- (b) the statement of facts and issues;
- (c) the memorandum of appeal;
- (d) the deciding order of the Special Commissioners;
- (e) the notes of proceedings, when available;
- (f) the grounds of decision, when available;
- (g) a duplicate copy of the notice of cross appeal, if any; and
- (h) all such documentary exhibits and other documents the parties consider relevant for the purposes of the appeal.

(3) The record of appeal under subparagraph (2) shall be filed notwithstanding that the notes of proceedings or grounds of decision are not ready within the sixty days period mentioned in subparagraph (1).

(4) When the notes of proceedings or grounds of decision become available, they shall be filed by way of a supplementary record of appeal without leave of the High Court.

34B. (1) The memorandum of appeal shall set forth consecutively, concisely and under distinct heads without any argument or narrative, the grounds of objection to the decision appealed against and the points of law which are alleged to have been wrongly decided.

(2) Where a supplementary record of appeal is filed pursuant to subparagraph 34A(4), the appellant may include in the supplementary record of appeal an amended memorandum of appeal without leave of the High Court.

34C. (1) A draft index of the documents to be included in the record of appeal shall be sent by the appellant to the respondent who may, within forty-eight hours, object to the inclusion or exclusion of any documents.

(2) In the event the parties are unable to agree on the documents to be included in the record of appeal, the matter shall be referred to the Registrar of the High Court who may require the parties to attend before a Judge of the High Court.

(3) The Registrar of the High Court and the parties shall endeavour to exclude from the record of appeal all documents that are not necessary or not relevant to the subject matter of the appeal.

(4) Where in the course of the preparation of the record of appeal one party objects to the inclusion of a document on the ground that it is unnecessary or irrelevant and the other party nevertheless insists on it being included, the record as finally printed or typed

shall, with a view to the subsequent adjustment of the costs of and incidental to such documents, indicate in the index of papers or otherwise, the fact that, and the party by whom, the inclusion of the document was objected to.

(5) The appellant shall serve a copy of the record of appeal to the respondent within the time limited for the filing of a record of appeal within the sixty days period mentioned in subparagraph 34A(1).”;

(h) dengan memotong perenggan 35, 36 dan 37;

(i) dengan menggantikan perenggan 37A dengan perenggan yang berikut:

“**37A.** The appellant shall pay to the Secretary the cost for the notes of proceedings or other documents at such rate as may be prescribed by the Minister.”;

(j) dengan memotong perenggan 38;

(k) dalam perenggan 39—

(i) dengan menggantikan perkataan “a case stated” dengan perkataan “an appeal”; dan

(ii) dalam subperenggan (a) dan (b), dengan menggantikan perkataan “case” dengan perkataan “appeal”;

(l) dengan memotong perenggan 40;

(m) dalam perenggan 41, dengan menggantikan perkataan “cases stated” dengan perkataan “an appeal”; dan

(n) dalam subperenggan 45(b), dengan menggantikan perkataan “summons in chambers” dengan perkataan “notice of application”.

Kecualian

5. (1) Apa-apa rayuan di hadapan tiga orang Pesuruhjaya Khas yang belum selesai sebelum tarikh permulaan kuat kuasa Akta ini hendaklah, pada tarikh permulaan kuat kuasa Akta ini, diteruskan seolah-olah Akta ibu tidak dipinda oleh Akta ini.

(2) Suatu rayuan kepada Mahkamah Tinggi di bawah perenggan 34 Jadual 5 kepada Akta ibu yang dibuat sebelum tarikh permulaan kuat kuasa Akta ini dan yang belum selesai pada tarikh itu hendaklah, pada tarikh permulaan kuat kuasa Akta ini, diteruskan seolah-olah Akta ibu tidak dipinda oleh Akta ini.