



UNDANG-UNDANG MALAYSIA

Akta A273

AKTA CUKAI PENDAPATAN (PINDAAN), 1975

Tarikh Persetujuan Diraja ... 30hb Januari, 1975

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Akta A273

AKTA CUKAI PENDAPATAN (PINDAAN), 1975

Suatu Akta bagi meminda Akta Cukai Pendapatan, 1967.

| 31.1.75 |

MAKA INILAH DIPERBUAT UNDANG-UNDANG oleh Duli Yang Maha Mulia 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 :

1. (1) Akta ini bolehlah dinamakan Akta Cukai Pendapatan (Pindaan), 1975.

Tajuk
ringkas
dan mula
berkuat-
kuasa.

(2) Peruntukan-peruntukan Akta ini, kecuali seksyen 6 yang hendaklah disifatkan sebagai telah mula berkuatkuasa bagi tahun taksiran 1974 dan tahun-tahun taksiran yang kemudiannya, hendaklah berkuatkuasa bagi tahun taksiran 1975 dan tahun-tahun taksiran yang kemudiannya.

2. Akta Cukai Pendapatan, 1967 (kemudian daripada ini disebut Akta ibu) adalah dengan ini dipinda dengan memasukkan selepas sahaja takrif "share" dalam seksyen 2 takrif "shareholders' funds" yang berikut—

Pindaan
bagi
seksyen 2.
Akta 53.

"shareholders' funds" means the aggregate amount of a company's paid up capital (in respect of preference shares and ordinary shares and not including any amount in respect of bonus shares to the extent they were issued out of capital reserve created by revaluation of fixed assets), reserves (other than any capital reserve which was created by revaluation of fixed assets and provisions for depreciation, renewals or replacements and diminution in value of assets), balance of share premium account (not including any amount credited therein at the instance

of issuing bonus shares at premium out of capital reserve created by revaluation of fixed assets), and balance of profit and loss appropriation account;’.

Seksyen
baru 3A.

3. Akta ibu adalah dengan ini dipinda dengan memasukkan seksyen baru 3A yang berikut selepas sahaja seksyen 3—

“Charge
of excess
profit tax.

3A. Subject to and in accordance with this Act, in addition to the income tax chargeable, there shall be charged for each year of assessment in respect of income of any person accruing in or derived from Malaysia or received in Malaysia from outside Malaysia a tax to be known as excess profit tax upon his chargeable income which exceeds in the case of—

- (a) (i) a company (other than a company of the kind mentioned in subparagraph (ii)), twenty-five per cent of the shareholders’ funds as at the first day of the basis period for that year of assessment or two hundred thousand dollars whichever is greater;
- (ii) a company which is not resident in Malaysia for the basis period and which operates in Malaysia through an office, branch, establishment, agent or representative, two hundred thousand dollars;
- (b) every other person, seventy-five thousand dollars.”.

Pindaan
bagi
seksyen 5.

4. Seksyen 5 Akta ibu adalah dengan ini dipinda dengan menambah seksyen-kecil (3) baru yang berikut—

“(3) In ascertaining the chargeable income of any person for the purpose of section 3A there shall not be taken into account any statutory income or adjusted loss in respect of—

- Act 54.* (i) tin mining operations within the meaning of Part II of the Supplementary Income Tax Act, 1967;
- Act 54.* (ii) timber operations within the meaning of Part IV of the Supplementary Income Tax Act, 1967;

- 45/67. (iii) petroleum operations by a petroleum company and dividends paid by a petroleum company out of its income derived from its petroleum operations within the meaning of the Petroleum (Income Tax) Act, 1967.”.

5. Seksyen 6 (1) Akta ibu adalah dengan ini dipinda dengan— Pindaan bagi seksyen 6.

- (a) memasukkan perkataan “income” sebelum sahaja perkataan “tax” yang terdapat dalam perenggan-perenggan (a) dan (b);
- (b) menggantikan noktah yang terdapat di hujung perenggan (b) dengan koma bernoktah; dan
- (c) menambah perenggan (c) baru yang berikut selepas sahaja perenggan (b)—

“(c) excess profit tax shall be charged for each year of assessment at the appropriate rate as specified in Part III of Schedule 1.”.

6. Seksyen 25 Akta ibu adalah dengan ini dipinda dengan menggantikan angka “13 (1) (e)” yang terdapat dalam proviso (a) kepada seksyen-kecil (4) dengan perkataan “13 (1) (d) or (e)”. Pindaan bagi seksyen 25.

7. Seksyen 32 Akta ibu adalah dengan ini dipinda dengan menggantikan perkataan “twenty” yang terdapat dalam perenggan (a) seksyen-kecil (2) dan dalam perenggan (c) seksyen-kecil (3) masing-masing dengan perkataan “thirty”. Pindaan bagi seksyen 32.

8. Seksyen 39 Akta ibu adalah dengan ini dipinda dengan— Pindaan bagi seksyen 39.

- (a) memotong perkataan “or” yang terdapat di hujung perenggan (f) seksyen-kecil (1);
- (b) menggantikan noktah yang terdapat di hujung perenggan (g) seksyen-kecil (1) dengan perkataan “; or”;
- (c) memasukkan perenggan (h) baru yang berikut selepas sahaja perenggan (g) seksyen-kecil (1)—

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

Pindaan
bagi
seksyen 45.

9. Seksyen 45 Akta ibu adalah dengan ini dipinda dengan—

- (a) menggantikan perkataan "Where" yang terdapat di permulaan seksyen-kecil (2) dengan perkataan-perkataan "Subject to subsections (4) and (5), where";
- (b) menambah seksyen-seksyen-kecil (4), (5) dan (6) baru yang berikut—

"(4) Where subsection (2) applies, a wife (or any of the wives) of an individual may elect in writing before the first day of March or any subsequent date (as may be permitted by the Director General) in the year of assessment that her income from employment shall be assessed in her name and not aggregated with the total income of her husband for that year of assessment:

Provided that this subsection shall not apply where the wife or any of those wives is employed in a business which is carried on by her husband or in which her husband is a partner or which is carried on by a controlled company controlled by her or by her husband or by both of them.

(5) Where under subsection (4) the wife's income from employment falls to be assessed for a year of assessment in her name, her total income falling to be aggregated with that of her husband under subsection (2) for that year of assessment shall be reduced by the amount of her employment income separately assessed in her name and she shall be treated as having no chargeable income for that year of assessment in regard to that part of her total income which is aggregated with that of her husband.

(6) Where under subsection (4) the income from employment of a wife or, where there are more than one wife, that of any of the wives falls to be assessed in her name or in the name of each of those wives for any year of assessment, there shall be substituted for the sum of seventy-five thousand dollars referred to in section 3A (b)—

- (a) a fraction thereof in the proportion which her chargeable income for that year of

assessment bears to the aggregate of her chargeable income, the chargeable income of any other wife of her husband which falls to be assessed in that other wife's name and her husband's chargeable income (as ascertained under section 5 (3)) for that year of assessment, for the purpose of determining her liability to excess profit tax; and

- (b) a fraction thereof in the proportion which her husband's chargeable income (as ascertained under section 5 (3)) for that year of assessment bears to the aggregate of his chargeable income (as ascertained under section 5 (3)) and the chargeable income of the wife or wives falling to be assessed in the name of any or each of the wives for that year of assessment, for the purpose of determining her husband's liability to excess profit tax."

10. Seksyen 46 Akta ibu adalah dengan ini dipinda dengan menambah perkataan-perkataan yang berikut selepas sahaja perkataan "dollars" yang terdapat dalam proviso :

Pindaan
bagi
seksyen 46.

"and, where a wife living together with her husband is assessed separately in her name for any year of assessment on the income from her employment while her earned income from any other source falls to be aggregated with the total income of her husband for the same year of assessment pursuant to section 45 (2), such deduction shall be allowed to her in the proportion which that wife's income from such employment bears to the total of her income from such employment and her earned income from any other source which falls to be aggregated with the total income of her husband".

11. Seksyen 47 Akta ibu adalah dengan ini dipinda dengan—

Pindaan
bagi
seksyen 47.

- (a) menggantikan perkataan "subsection (4)" yang terdapat dalam seksyen-kecil (1) dengan perkataan-perkataan "subsections (4) and (5)";
- (b) menggantikan perkataan "In" yang terdapat di permulaan seksyen-kecil (2) dengan perkataan-perkataan "Subject to subsection (5), in";

(c) menggantikan perkataan "total" yang terdapat antara perkataan-perkataan "her" dan "income" dalam proviso kepada seksyen-kecil (2) dengan perkataan "earned"; dan

(d) menambah seksyen-kecil (5) baru yang berikut—

"(5) Where an individual's wife is assessed separately in her name for any year of assessment on the income from her employment, no allowance or deduction shall be made to him in respect of that wife under subsection (1) and in respect of that wife's income from such employment under subsection (2) and the deduction referred to in paragraph (a) or paragraph (b) of subsection (2) shall be allowed to him in the proportion which that wife's earned income from any source other than such employment which is aggregated with his total income bears to the total of that earned income from any source other than such employment and her earned income from such employment."

Pindaan
bagi
seksyen 48.

12. Seksyen 48 Akta ibu adalah dengan ini dipinda dengan menggantikan noktah yang terdapat di hujung seksyen-kecil (1) dengan noktah bertindih dan menambah proviso yang berikut—

"Provided that, where a wife living together with her husband is assessed separately for any year of assessment on the income from her employment under section 45 (4), no deduction shall be allowed to her for that year of assessment under this section."

Pindaan
bagi
seksyen 49.

13. Seksyen 49 Akta ibu adalah dengan ini dipinda dengan menggantikan noktah yang terdapat di hujung seksyen-kecil (1) dengan noktah bertindih dan menambah proviso yang berikut—

"Provided that, where a wife living together with her husband or, where there are more than one wife living together with the husband, any of those wives is assessed separately for any year of assessment on the income from her employment under section 45 (4), in allowing deduction to her, each of those wives and her husband under this subsection for that year of

assessment there shall be substituted for the sum of three thousand dollars—

- (a) a fraction thereof in the proportion which her payments or contributions or both bear to the aggregate of her own, each of the other wives' and her husband's payments or contributions or both for the purpose of the deduction to be allowed to her; and
- (b) a fraction thereof in the proportion which her husband's payments or contributions or both bear to the aggregate of her husband's, her own and those other wives' payments or contributions or both for the purpose of the deduction to be allowed to her husband."

14. Seksyen 50 Akta ibu adalah dengan ini dipinda dengan—

Pindaan
bagi
seksyen 50.

- (a) menggantikan perkataan "In" yang terdapat di permulaan seksyen-kecil (3) dengan perkataan-perkataan "Subject to subsection (4), in"; dan
- (b) menambah seksyen-kecil (4) baru yang berikut—

"(4) Subsection (3) shall not apply for any year of assessment for which an election has been made under section 45 (4) to assess the income of a wife living together with her husband from her employment separately in her name."

15. Seksyen 108 Akta ibu adalah dengan ini dipinda dengan menambah seksyen-kecil (12) baru yang berikut—

Pindaan
bagi
seksyen 108.

"(12) This section shall not apply to excess profit tax charged under section 3A."

16. Seksyen 130 Akta ibu adalah dengan ini dipinda dengan menambah seksyen-kecil (9) baru yang berikut—

Pindaan
bagi
seksyen 130.

"(9) This section shall not apply to excess profit tax charged under section 3A."

17. Jadual 1 kepada Akta ibu adalah dengan ini dipinda dengan—

Pindaan
bagi
Jadual 1.

- (a) memotong proviso kepada perenggan 1 dalam Bahagian I;
- (b) memasukkan perkataan "income" sebelum sahaja perkataan "tax" di mana jua ianya terdapat dalam Bahagian-bahagian I dan II; dan

(c) menambah Bahagian III baru yang berikut—

“Part III

Excess profit tax shall be charged
for each year of assessment at
the rate of 5 per cent”.

Pindaan
bagi
Jadual 3.

18. Jadual 3 kepada Akta ibu adalah dengan ini dipinda dengan—

- (a) memasukkan angka “(1)” selepas sahaja angka “2” dalam perenggan 2;
- (b) memasukkan perkataan-perkataan “subparagraph (2) and” selepas sahaja perkataan-perkataan “subject to” yang terdapat dalam baris 1 perenggan 2 yang sedia ada; dan
- (c) menambah perenggan-kecil (2) baru yang berikut kepada perenggan 2—

“(2) In the case of a motor vehicle (other than a motor vehicle licensed or permitted, by the appropriate authority, for commercial transportation of goods or passengers, such as lorry, truck, bus, mini bus, van, station waggon, taxi cab or hire car) the qualifying plant expenditure incurred on or after the first day of the basis period for the year of assessment 1975 shall be limited to a maximum of fifteen thousand dollars.”.