PARLIMEN MALAYSIA

RANG UNDANG-UNDANG

Chukai Pendapatan (Pindaan) (No. 3) 1971

DR.119/1971

D. R. No. 119 71

RANG UNDANG^2

bernama

Suatu Akta bagi meminda Akta Chukai Pendapatan, 1967.

[ ]

MAKA INI-LAH DI-PERBUAT UNDANG^2 oleh Duli Yang Maha Mulia Seri Paduka Baginda Yang di-Pertuan Agong dengan nasihat dan persetujuan Dewan Negara dan Dewan Ra'ayat yang bersidang dalam Parlimen, dan dengan kuasa daripada-nya, saperti berikut:

1. Akta ini boleh-lah di-namakan Akta Chukai Pendapatan (Pindaan) (No. 3), 1971. Tajok ringkas.

2. (1) Akta Chukai Pendapatan, 1967 ada-lah dengan ini di-pinda mengikut chara yang di-nyatakan dalam Jadual bersama ini. Pindaan. *Akta 53.*

(2) Pindaan yang di-nyatakan dalam Jadual bersama ini hendak-lah berkuatkuasa atau di-sifatkan sa-bagai berkuatkuasa pada tarikh^2 yang di-nyatakan dalam Jadual tersebut.

JADUAL

Pindaan kapada Akta Chukai Pendapatan, 1967

Peruntokan di-pinda	Jenis pindaan
1. Sekshen 2 ...	(1) Masokkan taarif yang berikut sa-lepas sahaja taarif "lease"—

"Malaysia" includes the sea-bed and subsoil of those submarine areas beneath the territorial waters of Malaysia and sea-bed and subsoil of submarine areas which, under the Continental Shelf Act, 1966, or any other written law in force in Malaysia are defined to be the Continental Shelf;". *57/66.*

(2) Pindaan dalam perenggan (1) hendak-lah di-sifatkan sa-bagai berkuatkuasa bagi tahun taksiran 1968 dan tahun^2 taksiran yang kemudian.

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2. Sekshen 35 ...	(1) Gantikan koma bernoktah yang terdapat di-hujong sekshen-kechil (3) (*a*) dengan noktah ber-tindeh dan tambah kapada-nya sharat yang berikut— "Provided that in the case of any item of the stock consisting of immovable properties, stocks, shares or marketable securities, the value thereof at the end of the relevant period shall be taken to be an amount equal to its cost price to that relevant person or its market value at that time, whichever is the lower;". (2) Pindaan dalam perenggan (1) hendak-lah di-sifatkan sa-bagai berkuatkuasa bagi tahun taksiran 1968 dan tahun^2 taksiran yang kemudian.
3. Sekshen 50 ...	(1) Potong perkataan "(otherwise than on death)" yang terdapat dalam sekshen-kechil (1) (*a*) dan (*b*). (2) Pindaan dalam perenggan (1) hendak-lah di-sifatkan sa-bagai berkuatkuasa bagi tahun taksiran 1970 dan tahun^2 taksiran yang kemudian.
4. Sekshen 92 ...	(1) (*a*) Masokkan sa-lepas sahaja sekshen-kechil (1) (*a*) perenggan baharu (*b*) yang berikut— "(*b*) where in a year of assessment (in this paragraph referred to as 'the commencement year') a person commences to receive income in respect of gains or profits from an employment or in respect of any pension, annuity or periodical payment falling under section 4 (*e*), the Director General may in the commencement year make in respect of that person and income from that source an assessment for the year of assessment following the commencement year and for each of the subsequent years of assessment;"; (*b*) Nomborkan sa-mula sekshen-kechil (1) (*b*), (*c*), (*d*) dan (*e*) yang sedia ada masing^2 sa-bagai (*c*), (*d*), (*e*) dan (*f*); (*c*) Gantikan noktah yang terdapat di-hujong sekshen-kechil (1) (*f*) dengan perkataan "; and"; dan (*d*) Tambah perenggan baharu (*g*) yang berikut— "(*g*) the provisions of paragraph (*b*) shall apply to an individual who continues in employment after his West Malaysian credit has been paid to him as they apply to a person who commences to receive income in respect of gains or profits from an employment.".

Peruntokan di-pinda	Jenis pindaan
	(2) Pindaan dalam perenggan (1) hendak-lah di-sifatkan sa-bagai berkuatkuasa bagi tahun taksiran 1972 dan tahun² taksiran yang kemudian.
5. Sekshen 97 ...	(1) (*a*) Gantikan koma yang terdapat di-hujong sekshen-kechil (1) (*c*) dengan koma bernoktah dan masokkan sa-lepas-nya perkataan "or"; dan (*b*) Masokkan perenggan baharu (*d*) yang berikut— "(*d*) a valid notice of appeal against an assessment has been given but the appellant dies before the hearing of the appeal by the Special Commissioners is commenced or completed and no personal representatives of the estate of the deceased appellant applies to the Special Commissioners within two years after his death to proceed with or complete the hearing,". (2) Pindaan dalam perenggan (1) hendak-lah berkuatkuasa mengenaï sa-suatu rayuan yang di-buat pada atau sa-lepas 1hb Januari, 1972.
6. Sekshen 100 ...	(1) Gantikan sempang dan perenggan (*a*) dan (*b*) yang terdapat sa-lepas sahaja perkataan "who" dalam sekshen-kechil (4) dengan perkataan "shall decide whether or not to extend as he thinks proper in the circumstances the period within which the notice of appeal may be given.". (2) Pindaan dalam perenggan (1) hendak-lah berkuatkuasa mulaï dari 1hb Januari, 1972.
7. Sekshen 102 ...	(1) Gantikan sekshen-kechil (5) dan (6) dengan sekshen-kechil baharu (5), (6), (7), (8) dan (9) yang berikut— "(5) Where an appeal has been sent forward to the Special Commissioners pursuant to this section— (*a*) the Director General and the appellant at any time before the hearing of the appeal by the Special Commissioners is completed may come to an agreement of the kind mentioned in section 101 (2) with regard to the assessment to which the appeal relates; or (*b*) the appellant may at any time withdraw the appeal. (6) Where the Director General and the appellant come to an agreement under subsection (5) (*a*), the Director General shall and the appellant may, send a true copy of the agreement to the Special Commissioners.

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(7) Where the Special Commissioners are satisfied that the Director General and the appellant have come to an agreement under subsection (5) (*a*) with regard to the assessment to which an appeal relates—

(*a*) the proceedings before the Special Commissioners relating to the appeal shall abate;

(*b*) the agreement shall have effect as if it had been come to under section 101 (2); and

(*c*) section 101 (8) and (9) shall apply accordingly.

(8) Where the Special Commissioners are satisfied that the appellant has withdrawn his appeal under subsection (5) (*b*)—

(*a*) the proceedings before the Special Commissioners relating to the appeal shall abate; and

(*b*) the assessment to which the appeal relates shall be final and conclusive for the purposes of this Act, the Income Tax Ordinance, 1956, of Sabah, the Inland Revenue Ordinance, 1960, of Sarawak, or the Income Tax Ordinance, 1947, of West Malaysia, as the case may be.

(9) In this section 'appeal' means an appeal against an assessment.".

(2) Pindaan dalam perenggan (1) hendak-lah berkuatkuasa mulaï dari 1hb Januari, 1972.

8. Jadual 3 ... (1) Masokkan sa-lepas sahaja perenggan 37 kepala dan perenggan baharu yang berikut—

"*Qualifying expenditure: Licensed private hospital, maternity home and nursing home*

37A. The provisions of this Schedule relating to industrial building shall apply, *mutatis mutandis,* to a private hospital, maternity home and nursing home licensed under the provisions of any written law for the time being in force relating to registration of private hospital, maternity home and nursing home, or where no such law is in force, approved by the Director General after consultation with the Director General of Health; and in such application—

(*a*) paragraph 13 (*c*) shall be disregarded;

(*b*) the reference to owner in paragraph 16 shall include reference to lessee or tenant as the case may be;

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(c) the reference to capital expenditure incurred on the construction of a building shall include any capital expenditure incurred on the alteration or renovation of rented premises for the purpose of carrying on therein a private hospital, maternity home or nursing home."

(2) Pindaan dalam perenggan (1) hendak-lah di-sifatkan sa-bagai berkuatkuasa bagi tahun taksiran 1968 dan tahun² taksiran yang kemudian.

9. Jadual 5 ... (1) Tambah sa-lepas perenggan 16 perenggan baharu 16A yang berikut—

"16A. Where both parties to an appeal attend, either personally or by a representative of the kind referred to in paragraph 14, at the time and place fixed for the hearing of the appeal, the Special Commissioners may on the application of either or both of the parties grant a postponement of the hearing on such terms as they consider reasonable, including terms as to the costs of the postponement to the Special Commissioners and to the party not applying for postponement, against the party or parties (as the case may be) applying for the postponement."

(2) Gantikan perenggan 17 dengan yang berikut—

"17. (1) Where a party to an appeal fails to attend, either personally or by a representative of the kind referred to in paragraph 14, at the time and place fixed for the hearing of the appeal, the Special Commissioners—

(a) if they are then and there satisfied that the defaulting party is prevented from attending by sickness or other reasonable cause, shall postpone the hearing for what appears to them to be an appropriate time, or they may hear and decide the appeal in the absence of the defaulting party if he requests them to do so;

(b) if they are not so satisfied, may hear and decide the appeal in the absence of the defaulting party, or may postpone the hearing for what appears to them to be an appropriate time.

(2) Where both parties to an appeal fail to attend, either personally or by a representative of the

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kind referred to in paragraph 14, at the time and place fixed for the hearing of the appeal—

(a) if each of the parties fails to satisfy the Special Commissioners that he is prevented from attending by sickness or other reasonable cause, they may either decide the appeal in the absence of both parties or postpone the hearing for what appears to them to be an appropriate time, and where they postpone the hearing they may order either or both parties to pay to them such costs as they consider reasonable;

(b) if the Special Commissioners are then and there satisfied that one of the parties is prevented from attending by sickness or other reasonable cause and are not satisfied that the other party is so prevented, they shall postpone the hearing for what appears to them to be an appropriate time, or they may decide the appeal in the absence of the parties if the party so prevented requests them to do so;

(c) if the Special Commissioners are satisfied that both parties are prevented from attending by sickness or other reasonable cause, they shall postpone the hearing for what appears to them to be an appropriate time, or they may decide the appeal in the absence of the parties if the parties request them to do so.".

(3) Gantikan perkataan "paragraph 25" yang terdapat dalam perenggan 26 dengan perkataan "paragraphs 25 and 31".

(4) Gantikan perkataan "two hundred and fifty dollars" yang terdapat di-hujong perenggan 29 (1) dengan perkataan "five thousand dollars".

(5) Tambah perkataan "Subject to any representation made under paragraph 31" di-permulaan perenggan 30.

(6) Gantikan perenggan 31 dengan perenggan 31 baharu yang berikut—

"31. (1) The Special Commissioners may make an order as to costs under paragraph 29 notwithstanding that the appellant was not present at the hearing of the appeal.

(2) Where the Special Commissioners make an order as to costs under paragraph 29—

(*a*) it shall be included in the deciding order made under paragraph 26, and

(*b*) the appellant or the representative (within the meaning of section 67) may within twenty-one days of the service on him of the deciding order make representation orally or in writing to the Special Commissioners showing cause why the order as to costs ought not to have been made or why the costs ordered ought to be reduced, and the Special Commissioners if satisfied with the representation may remit the costs ordered either wholly or partly.".

(7) Gantikan perkataan "Subject to paragraphs 19 (*d*) and 29" yang terdapat dalam perenggan 32 dengan perkataan "Except as expressly provided in this Schedule".

(8) Masokkan sa-lepas sahaja perenggan 32, perenggan baharu 32A yang berikut—

"32A. (1) Except as provided in paragraph 30, any sum ordered to be paid by the Special Commissioners as costs shall become due and payable on the order for payment being made and shall be recoverable—

(*a*) in the case of costs ordered to be paid to the appellant, as a debt due to him; and

(*b*) in the case of costs ordered to be paid to the Special Commissioners or the Director General, as a debt due to the Government.

(2) In any proceedings for the recovery of costs ordered by the Special Commissioners the production of a certificate signed by one of the Special Commissioners giving the names and addresses of the persons to whom and by whom such costs are to be paid and the amount of the costs due shall be sufficient evidence of the amount so due and sufficient authority for the court to give judgment for that amount.".

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	(9) Potong perenggan 33.
	(10) Tambah perkataan yang berikut sa-lepas sahaja perkataan "Court" yang terdapat di-hujong perenggan 34— "and by paying to the Clerk at the time of making the requisition such fee as may be prescribed from time to time by the Minister in respect of each deciding order against which he seeks to appeal".
	(11) Masokkan sa-lepas sahaja perenggan 37 perenggan baharu 37A yang berikut— "37A. (1) The appellant shall pay to the Clerk the cost of preparing the case stated at such rate as may be prescribed from time to time by the Minister. (2) The Special Commissioners may at any time before a case stated is transmitted to the High Court require the appellant to deposit with the Clerk a sum which in their opinion will cover the cost of preparing copies of the case stated for the High Court and the parties, and where they do so they may refrain from stating the case or prevent the case stated from being transmitted to the High Court unless the required deposit is made. (3) Any party to an appeal may obtain from the Clerk extra copies of the case stated on payment of such fee as may be prescribed from time to time by the Minister.".
	(12) Nomborkan sa-mula perenggan 43 yang sedia ada sa-bagai perenggan 43 (1) dan gantikan perkataan "may authorise publication of" yang terdapat di-dalam-nya dengan perkataan "may publish or authorise publication of".
	(13) Masokkan sa-lepas sahaja perenggan 43 (1) perenggan-kechil (2) baharu yang berikut— "(2) Any publication authorised under sub-paragraph (1) may be obtained from the Special Commissioners or the court on payment of such fee as may be prescribed from time to time by the Minister.".
	(14) Pindaan2 dalam perenggan (1) hingga (13) hendak-lah berkuatkuasa mulaï dari 1hb Januari, 1972.
10. Jadual 9 ...	(1) Masokkan sa-lepas sahaja perenggan 61 suatu perenggan baharu 61A saperti berikut— "Application of this Act to assessment made under repealed law. 61A. (1) Where an assessment under a repealed law is made on a person on or after 1st January, 1972, the

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	provisions of section 97 and Chapter 2 of Part VI of this Act shall apply to such assessment as if the assessment was made under section 90 or 91, as the case may be, of this Act.
	(2) Where sub-paragraph (1) applies, the provisions to the contrary relating to appeal or objection against an assessment contained in a repealed law shall not apply.".

(2) Pindaan dalam perenggan (1) hendak-lah berkuatkuasa mulaï dari 1hb Januari, 1972.

HURAIAN

Rang Undang² ini bertujuan untok meminda Akta Chukai Pendapatan, 1967 bagi maksud² yang berikut—

Pindaan kapada sekshen 2 ...	untok menambah ta'arif "Malaysia", yang termasok pelantar benua.
Pindaan kapada sekshen 35 (3) (*a*)	untok menambah suatu sharat kapada-nya, yang mengadakan peruntokan bagi menentukan nilai stok dalam perniagaan yang mengandongi harta takaleh, saham, sher atau chagaran² yang boleh di-pasarkan.
Pindaan kapada sekshen 92 (1) ...	untok memberi kuasa kapada Ketua Pengarah membuat taksiran² terlebeh dahulu berkenaan dengan sa-saorang yang bermula menerima pendapatan mengenaï pendapatan berkenaan dengan faedah atau keuntongan dari sa-suatu pekerjaan atau berkenaan dengan apa² penchen, anuiti atau bayaran berkala.
Pindaan kapada sekshen 97 ...	untok membuat peruntokan bagi wakil² diri bagi harta pesaka kepunyaan sa-saorang perayu yang mati, memohon kapada Pesuroh-jaya Khas supaya meneruskan pendengaran, atau menyelesaikan pendengaran sa-suatu rayuan dan jika sa-kira-nya tiada permohonan tersebut taksiran yang di-buat

	oleh Ketua Pengarah itu akan di-anggap sa-bagai terakhir dan muktamad.
Pindaan kapada sekshen 102 ...	untok mengadakan peruntokan bagi— (*a*) suatu persetujuan di-chapai sa-belum sa-suatu rayuan di-dengar, di-antara Ketua Pengarah dengan sa-saorang perayu, dan jika Pesurohjaya Khas berpuashati, tindakan2 berhubong dengan rayuan itu hendak-lah ter-henti, dan taksiran itu akan di-anggap sa-bagai telah di-buat mengikut persetujuan itu; dan (*b*) perayu menarek balek rayuan dan dalam hal yang demikian taksiran yang di-maksudkan oleh rayuan itu akan di-anggap sa-bagai terakhir dan muktamad.
Pindaan kapada Jadual 3 ...	untok mengadakan peruntokan bagi elaun modal mengenaï bangunan hospital, rumah rawatan dan rumah bersalin persendirian yang berlesen.
Pindaan kapada Jadual 5 ...	untok mengadakan peruntokan bagi— (*a*) mana2 satu pehak dalam rayuan memohon supaya pendengaran mengenaï ra-yuan itu di-tanggohkan dan jika permohonan itu di-benarkan Pesurohjaya Khas boleh mengaward kos kapada-nya sendiri dan kapada pehak yang tidak memohon penanggohan itu; (*b*) membenar atau tidak mem-benarkan penanggohan me-ngenaï pendengaran rayuan jika sa-kira-nya sa-suatu pehak dalam rayuan tidak hadhir; (*c*) menambah kos bagi Pesu-rohjaya Khas dari $250 hingga $5,000 sa-kira-nya rayuan di-dapati dangkal atau tidak berasas.

Tambahan itu ada-lah perlu kerana belanja perjalanan ka-Malaysia Timor dan juga bayaran[2] hotel di-Malaysia Timor ada-lah tinggi. Kuasa bagi mengaward kos boleh di-jalankan walau pun perayu tidak hadhir dalam pendengaran rayuan; tetapi perayu boleh dalam tempoh 21 hari sa-lepas di-sampaikan kapada-nya perentah keputusan itu yang termasok perentah mengenaï kos, membuat rayuan kapada Pesurohjaya Khas dan Pesurohjaya Khas boleh meremitkan kos itu sama ada kesemua-nya atau sa-bahagian-nya;

(*d*) suatu perakuan yang ditandatangani oleh sa-orang daripada Pesurohjaya Khas di-kemukakan dan di-anggap sa-bagai keterangan yang chukup mengenaï jumlah kos yang kena di-bayar dan sa-bagai kuasa yang chukup bagi Mahkamah menjatohkan hukuman mengenaï jumlah tersebut.

(*e*) memberi kuasa kapada Pesurohjaya Khas menghendaki perayu mendeposit-kan wang dengan Kerani yang berjumlah sama banyak-nya dengan kos bagi menyediakan kes itu untok Mahkamah Tinggi dan jika wang itu tidak di-bayar memberi kuasa kapada Pesurohjaya Khas supaya enggan atau menahan kes itu daripada di-hantar ka-Mahkamah Tinggi;

(*f*) memberi kuasa kapada Mahkamah Tinggi atau Pesurohjaya Khas untok menyiarkan nyataan[2] kes yang di-dengar oleh-nya termasok hujjah[2] dan keputusan[2]-nya. Siaran itu boleh di-dapati dengan membayar bayaran sa-banyak yang akan ditetapkan oleh Menteri.

Pindaan kapada Jadual 9 ... mengadakan peruntokan supaya peruntokan Akta yang tertentu di-pakai bagi sa-suatu taksiran yang di-buat di-bawah undang² yang telah di-mansokhkan pada atau sa-lepas 1hb Januari, 1972. Sakira-nya rayuan di-buat terhadap taksiran itu, maka rayuan itu hendak-lah di-dengar mengikut peruntokan² Akta.

Pindaan² lain ada-lah pindaan² yang kechil. [P.N. (U²) 168.]