# PARLIMEN MALAYSIA

**RANG UNDANG-UNDANG**

**Cukai Pendapatan (Pindaan) (No.2) 1978**

**DR.11/1978**

# RANG UNDANG-UNDANG

*bernama*

Suatu Akta bagi meminda Akta Cukai Pendapatan 1967.

[ ]

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:

Tajuk ringkas dan mula berkuatkuasa.

**1.** (1) Akta ini bolehlah dinamakan Akta Cukai Pendapatan (Pindaan) (No. 2) 1978.

(2) Peruntukan-peruntukan Akta ini (keculai seksyen 2, 4, 10, 11, 12, 14, 15 dan 18) hendaklah berkuatkuasa bagi tahun taksiran 1979 dan tahun-tahun taksiran yang berikutnya.

(3) Seksyen 2 dan 4 hendaklah disifatkan sebagai telah mula berkuatkuasa bagi tahun taksiran 1973 dan tahun-tahun taksiran yang berikutnya.

(4) Seksyen 10, 11, 12 dan 14 hendaklah disifatkan sebagai telah mula berkuatkuasa pada 1hb Januari 1979.

(5) Seksyen 15 dan 18 hendaklah berkuatkuasa bagi tahun taksiran 1980 dan tahun-tahun taksiran yang berikutnya.

Pindaan bagi seksyen 2. *Akta 53.*

**2.** Seksyen 2 (1) Akta Cukai Pendapatan 1967 (kemudian daripada ini disebut Akta ibu) adalah dipinda dengan memotong perkataan-perkataan ", motion picture films" yang terdapat dalam takrif 'royalty'.

Pindaan bagi seksyen 6.

**3.** Seksyen 6 (1) (*b*) (i) Akta ibu adalah dipinda dengan memasukkan perkataan-perkataan "or interest of the kind referred to in paragraph 33 of Part I, Schedule 6" selepas sahaja perkataan-perkataan "long-term loan".

Pindaan bagi seksyen 15.

**4.** Seksyen 15 (*c*) Akta ibu adalah dipinda dengan memasukkan perkataan "if" sebelum sahaja perkataan-perkataan "the interest".

Pindaan bagi seksyen 39.

**5.** Seksyen 39 (1) (*g*) Akta ibu adalah dipinda dengan memasukkan selepas perkataan-perkataan "State Government" perkataan-perkataan yang berikut:

"or with the approval of the Minister, a statutory authority, or other body the capital or fund of which is wholly or substantially owned by a State Government or a statutory authority".

Pindaan bagi seksyen 48.

**6.** Seksyen 48 Akta ibu adalah dipinda dengan menggantikan seksyen-kecil (2) dengan seksyen-kecil baru yang berikut:

"(2) The appropriate deduction referred to in subsection (1) is—

(*a*) in respect of children falling under subsection (1) (*a*) to (*c*)—

(i) for the first child in order of age, eight hundred ringgit;

(ii) for the second child in order of age, seven hundred ringgit;

(iii) for the third child in order of age, six hundred ringgit;

(iv) for the fourth child in order of age, five hundred ringgit; and

(v) for the fifth child in order of age, four hundred ringgit;

(*b*) in respect of children falling under subsection (1) (*d*), four hundred ringgit for each child.".

Pindaan bagi seksyen 49.

**7.** Seksyen 49 (1) Akta ibu adalah dipinda dengan menggantikan perkataan-perkataan "three thousand dollars" dengan perkataan-perkataan "three thousand five hunderd ringgit".

**8.** Seksyen 54 (2) (*a*) Akta ibu adalah dipinda dengan menggantikan perkataan "Where" dengan perkataan-perkataan "Subject to Section 54A, where". **Pindaan bagi seksyen 54.**

**9.** Akta ibu adalah dipinda dengan memasukkan selepas sahaja seksyen 54 seksyen baru 54A seperti berikut: **Seksyen baru 54A.**

"Exemption of resident companies carrying on sea transport undertakings.

54A. (1) (*a*) Subject to the conditions referred to in subsection (2), the statutory income of a person (being a company) from the business of transporting passengers or cargo by sea to which section 54 (2) (*a*) applies, shall be exempt from tax for a period of twelve years of assessment commencing from the year of assessment within the basis year for which, the first basis period in respect of such business ends:

Provided that where there is any adjusted loss in respect of such business for a basis period for any of the exempt years of assessment, such loss shall be set off against such statutory income.

(*b*) (i) any dividend paid, credited or distributed in a basis period for any of such exempt years of assessment by such company out of income from such business shall be exempt from tax;

(ii) where such dividend is received by a shareholder and that shareholder is a company, any dividend paid by that shareholding company to its shareholders shall to the extent that the dividend so paid is paid out of such exempt dividend, be exempt from tax in the hands of those shareholders; and

(*c*) section 108 shall not apply to such dividend.

(2) (*a*) The total dividend referred to in subsection (1) (*b*) (i) shall not exceed ten per cent of the paid-up capital as at the first day of that basis period;

(*b*) any excess of the audited net profit (before tax) for the basis period over such dividend referred to in subsection (1) (*b*) (i) shall be credited to a fleet acquisition reserve which shall not be reduced during such exempt years of assessment;

(*c*) the company shall incur capital expenditure on the acquisition of ships or vessels, provided that at the end of the basis period for the last exempt year of assessment the capital expenditure so incurred shall not be less than seventy-five per cent of such fleet acquisition reserve at the end of that basis period; and

(*d*) where at any time during the basis period for any of such exempt years of assessment any of the conditions have not been complied with, the exemption provided by subsection (1) shall be deemed never to have had effect.".

Pindaan bagi seksyen 103.

**10.** Seksyen 103 Akta ibu adalah dipinda seperti berikut:

(*a*) memasukkan selepas sahaja seksyen-kecil (5) seksyen-kecil baru (5A) seperti berikut:

"(5A) Where the tax due and payable has been increased under subsection (4) or (5) any balance remaining unpaid upon the expiration of thirty days from the date of such increase shall without any further notice being served be further increased by a sum equal to one per cent of the unpaid balance for each period of thirty days that the balance remains unpaid, and that sum shall be recoverable as if it were tax due and payable under this Act:

Provided that such increase under this subsection shall not be imposed for more than five such periods.";

(*b*) menggantikan perkataan-perkataan "or (5)" dalam seksyen-kecil (6) dengan perkataan-perkataan " , (5) or (5A)"; dan (*c*) menggantikan perkataan-perkataan "Subsection (4)" dalam seksyen-kecil (7) dengan perkataan-perkataan "Subsections (4) and (5A)".

**11.** Seksyen 104 (1) (*b*) Akta ibu adalah dipinda dengan menggantikan perkataan-perkataan "or (5)" dengan perkataan-perkataan ", (5) or (5A)". Pindaan bagi seksyen 104.

**12.** Seksyen 106 (3) Akta ibu adalah dipinda dengan menggantikan perkataan-perkataan "or (5)" dengan perkataan-perkataan ", (5) or (5A)". Pindaan bagi seksyen 106.

**13.** Seksyen 107 (3) Akta ibu adalah dipinda dengan memasukkan tanda "(" selepas sahaja perkataan-perkataan "of any tax". Pindaan bagi seksyen 107.

**14.** Seksyen 109 (1) Akta ibu adalah dipinda dengan memasukkan selepas sahaja perkataan-perkataan "long-term loan" dengan perkataan-perkataan "or interest of the kind referred to in paragraph 33 of Part I, Schedule 6". Pindaan bagi seksyen 109.

**15.** Akta ibu adalah dipinda dengan memasukkan selepas sahaja seksyen 133 satu bahagian baru IXA dan satu seksyen baru 133A seperti berikut: Bahagian baru IXA dan seksyen baru 133A.

"PART IXA

SPECIAL INCENTIVE RELIEF

Special incentive relief. 133A. Notwithstanding any other provisions of this Act, special incentive relief shall be given in accordance with Schedule 7A.".

**16.** Perenggan 1 Bahagian II, Jadual 1, Akta ibu adalah dipinda dengan memasukkan selepas sahaja perkataan-perkataan "long-term loan" dengan perkataan-perkataan "or interest of the kind referred to in paragraph 33 of Part I, Schedule 6". Pindaan bagi Jadual 1.

**17.** Bahagian I Jadual 6 Akta ibu adalah dipinda— Pindaan bagi Jadual 6.

(*a*) dengan memasukkan selepas sahaja perenggan 1A perenggan baru 1B seperti berikut:

"1B. The official income of a former Ruler or Ruling Chief as defined in section 76 (excluding a former Governor or Yang di-Pertua Negara of a State) or a former Consort of a Ruler of a State having the title of Raja Perempuan, Sultanah or Tengku Ampuan."; dan (*b*) dengan memasukkan selepas sahaja perenggan 32 suatu perenggan baru 33 seperti berikut:

"33. Income of any person not resident in Malaysia for the basis year for a year of assessment carrying on the business of banking, in respect of interest derived from Malaysia (other than such interest accruing to a place of business in Malaysia of such person) and paid or credited by any person carrying on the business of banking in Malaysia and licensed under the banking Act 1973.".

Jadual 7A baru.

**18.** Akta ibu adalah dipinda dengan memasukkan selepas sahaja Jadual 7 satu Jadual 7A baru seperti berikut:

"SCHEDULE 7A

(Section 133A)

REINVESTMENT ALLOWANCE

1. Where in the basis period for a year of assessment, a company which is resident in the basis period for a year of assessment has incurred capital expenditure on a factory, or on plant, machinery or other apparatus, used in Malaysia for the purposes of any approved project, there shall be given to the company for that year of assessment a reinvestment allowance of twenty-five per cent of that expenditure.

2. An allowance given under paragraph 1 for expenditure incurred in relation to any approved project—

(*a*) subject to paragraph 4, shall be given only for the year of assessment in the basis period for which that expenditure was incurred; and

(*b*) shall not be given in respect of expenditure incurred more than three years after the first of January 1979.

3. Where an allowance is given to a company under paragraph 1 for a year of assessment, so much of the adjusted income of the company for the basis period for that year as is equal to the amount of the allowance (or to the aggregate amount of any such allowances, as the case may be) shall be exempt from tax for that year of assessment.

4. Where, by reason of an insufficiency or absence of adjusted income of a company from a business of the company for the basis period for a year of assessment, effect cannot be given or cannot be given in full to any allowance or allowances to which the company is entitled under this Schedule for that year in relation to the source consisting of that business, then, notwithstanding the foregoing paragraphs, so much of the allowance or allowances in question as cannot be given for that year shall be deemed to be an allowance to be given to the company under this Schedule for the first subsequent year of assessment for the basis period for which there is adjusted income from that business, and so on for subsequent years of assessment until the company has received the whole of the allowance or allowances to which it is so entitled.

Sambungan muka surat 7 hingga 9 ada di muka surat hadapan