



# PARLIMEN MALAYSIA



## **RANG UNDANG-UNDANG**

**Syarikat (Pindaan) 1986**

**DR.22/1986**



**D.R. 22/86**

**Naskhah Sahih—Bahasa Inggeris**

## **RANG UNDANG-UNDANG**

*bernama*

**Suatu Akta untuk meminda Akta Syarikat 1965.**

[ ]

**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 Syarikat (Pindaan) 1986.**

Tajuk  
ringkas  
dan mula  
berkuatkuasa.

(2) Akta ini hendaklah mula berkuatkuasa pada tarikh yang ditetapkan oleh Menteri melalui pemberitahuan dalam *Warta* dan Menteri boleh menetapkan tarikh mula berkuatkuasa yang berlainan bagi peruntukan-peruntukan yang berlainan dalam Akta ini.

**2. Seksyen 4 Akta Syarikat 1965, yang dalam Akta ini disebut “Akta ibu”, adalah dipinda—**

Pindaan  
seksyen 4.  
Akta 125.

(a) dengan memasukkan, sebelum sahaja takrif “annual general meeting” dalam subseksyen (1), takrif-takrif baru yang berikut:

“accounting records”, in relation to a corporation, includes invoices, receipts, orders for payment of money, bills of exchange, cheques, promissory notes, vouchers and other documents of prime entry and also includes such working papers



and other documents as are necessary to explain the methods and calculations by which accounts are made up;

“accounts” means profit and loss accounts and balance-sheets and includes notes or statements required by this Act (other than auditors’ reports or directors’ reports) and attached or intended to be read with profit and loss accounts or balance-sheets;”

(b) dengan memasukkan, selepas sahaja perkataan “prospectus” dalam takrif “prospectus”, perkataan-perkataan “(including an abridged prospectus registered pursuant to section 39A)”;

(c) dengan memasukkan, selepas sahaja perkataan “made” dalam subseksyen (6) (c), perkataan-perkataan “as a non-renounceable rights issue or bonus issue”.

Seksyen  
baru 5A  
dan 5B.

3. Akta ibu adalah dipinda dengan memasukkan, selepas sahaja seksyen 5, seksyen-seksyen baru 5A dan 5B yang berikut:

“Definition of ultimate holding company. 5A. For the purposes of this Act, a corporation shall be deemed to be the ultimate holding company of another corporation if—

(a) the other corporation is a subsidiary of the first-mentioned corporation; and

(b) the first-mentioned corporation is not itself a subsidiary of any corporation.

Definition of wholly-owned subsidiary.

5B. For the purposes of this Act, a corporation shall be deemed to be a wholly-owned subsidiary of another corporation if none of the members of the first mentioned corporation is a person other than—

(a) the second-mentioned corporation;

(b) a nominee of the second-mentioned corporation;



(c) a subsidiary of the second-mentioned corporation, being a subsidiary none of the members of which is a person other than the second-mentioned corporation or a nominee of the second-mentioned corporation; or

(d) a nominee of such a subsidiary.”.

4. Seksyen 26 Akta ibu adalah dipinda dengan memotong perkataan-perkataan “a prospectus or” dalam subseksyen (2) (b). Pindaan seksyen 26.

5. Akta ibu adalah dipinda dengan memasukkan, selepas sahaja seksyen 39, seksyen baru 39A yang berikut: Seksyen baru 39A.

“Abridged prospectus for renounceable rights issues.

39A. (1) Any offer or invitation with respect to shares or debentures of a company shall be deemed to be an offer or invitation to the public if it is an offer or invitation by means of a rights issue which is renounceable in favour of persons other than existing members or debenture holders of that company and an application has been or will be made for permission to deal with or quote such shares or debentures on any stock exchange.

(2) Where subsection (1) applies to any offer or invitation with respect to shares or debentures of a company, an abridged prospectus shall be registered containing the particulars set out in the Fifth Schedule—A.

(3) Any abridged prospectus registered pursuant to subsection (2) shall be deemed to be a prospectus for the purposes of this Act, and all written law and rules of law as to contents of prospectuses (to the extent that may be applicable) and as to liability in respect of statements in and omissions from prospectuses or otherwise relating to prospectuses shall apply to an abridged prospectus and have effect accordingly.



(4) Nothing in this section shall be construed as preventing a full prospectus being registered containing the particulars set out in the Fifth Schedule in respect of an invitation referred to in subsection (1).”.

Pindaan  
seksyen 60.

**6. Seksyen 60 Akta ibu adalah dipinda—**

(a) dengan memasukkan dalam subseksyen

(3) (e) (ii)—

(i) selepas sahaja perkataan “payable”,  
perkataan “on, ”; dan

(ii) selepas sahaja perkataan “with”, tanda  
bacaan koma; dan

(b) dengan menggantikan subseksyen (5) dengan  
yang berikut:

“(5) (a) Where the issuing company—

(i) is a wholly-owned subsidiary of  
another company (the holding  
company); and

(ii) allots shares to the holding company  
or to another wholly-owned sub-  
sidiary of the holding company in  
consideration for the transfer to the  
issuing company of assets, other than  
cash, being assets of any company  
(the transferor company) which is a  
member of the group of companies  
which comprises the holding com-  
pany and all its wholly-owned sub-  
sidiaries,

the issuing company shall not be required  
by subsection (2) to transfer any amount  
in excess of the minimum premium value  
to the share premium account where the  
shares in the issuing company allotted in  
consideration for the transfer are issued  
at a premium.



(b) In paragraph (a), “the minimum premium value” means the amount (if any) by which the base value of the consideration for the shares allotted exceeds the aggregate nominal value of those shares.

(c) For the purposes of paragraph (b), the base value of the consideration for the shares allotted shall be the amount by which the base value of assets transferred exceeds the base value of any liabilities of the transferor company assumed by the issuing company as part of the consideration for the assets transferred.

(d) For the purposes of paragraph (c)—

(i) the base value of the assets transferred shall be taken as the cost of those assets to the transferor company or the amount at which those assets are stated in the transferor company’s accounting records immediately before the transfer, whichever is the less; and

(ii) the base value of the liabilities assumed shall be taken as the amount at which they are stated in the transferor company’s accounting records immediately before the transfer.

(e) Subsection (4) shall not apply in any case to which this subsection applies.”.

7. Seksyen 69L Akta ibu adalah dipinda dengan menggantikan perkataan-perkataan “or at the principal place of business of the company in Malaysia” dalam subseksyen (2) dengan perkataan-perkataan “and shall be open for inspection by any member of the company without charge and by any other person on payment for each inspection of a sum of five ringgit or such lesser sum as the company requires.”.

Pindaan  
seksyen 69L.



Seksyen  
baru 122A.

8. Akta ibu adalah dipinda dengan memasukkan, selepas sahaja seksyen 122, seksyen baru 122A yang berikut:

"Persons  
connected  
with a  
director.

122A. (1) For the purposes of this Division a person shall be deemed to be connected with a director if he is—

- (a) a member of that director's family; or
- (b) a body corporate which is associated with that director; or
- (c) a trustee of a trust (other than a trustee for an employee share scheme or pension scheme) under which that director or a member of his family is a beneficiary; or
- (d) a partner of that director or a partner of a person connected with that director.

(2) In subsection (1) (a), "a member of that directors's family" shall include his spouse, parent, child (including adopted child and step-child), brother, sister and the spouse of his child, brother or sister.

(3) For the purposes of subsection (1) (b), a body corporate is associated with a director if—

- (a) the body corporate is accustomed or is under an obligation, whether formal or informal, or its directors are accustomed, to act in accordance with the directions, instructions or wishes of that director; or
- (b) that director has a controlling interest in the body corporate; or
- (c) that director or persons connected with him, or that director and persons connected with him, are entitled to exercise, or control the exercise of, not less than fifteen per centum of the votes attached to voting shares in the body corporate."



9. Seksyen 132c Akta ibu adalah dipinda dengan menggantikan subseksyen (1) dengan yang berikut:

Pindaan  
seksyen 132c.

“(1) Notwithstanding anything in a company’s memorandum or articles, the directors shall not carry into effect any proposal or execute any transaction for—

(a) the acquisition of an undertaking or property of a substantial value; or

(b) the disposal of a substantial portion of the company’s undertaking or property,

which would materially and adversely affect the performance or financial position of the company, unless the proposal or transaction has been approved by the company in general meeting.”.

10. Akta ibu adalah dipinda dengan memasukkan, selepas sahaja seksyen 132D, seksyen baru 132E yang berikut:

Seksyen  
baru 132F.

“Sub-  
stantial  
property  
tran-  
sactions  
involving  
directors.

132E. (1) A company shall not enter into any arrangement or transaction with a director of the company or its holding company or with a person connected with such a director to acquire from or dispose to such a director or person any non-cash assets of the requisite value unless the arrangement or transaction is first approved by a resolution of the company in general meeting and also, if the director or connected person is a director of its holding company or person connected with such a director, by a resolution of the holding company in general meeting.

(2) An arrangement entered into in contravention of subsection (1) and any transaction entered into in pursuance of the arrangement (whether by the company or any other person) shall be voidable at the instance of the company unless the arrangement and transaction are, within a reasonable period, ratified by the company in general meeting



and also, if the arrangement and transaction are for the transfer of an asset to or by a director of its holding company or a person who is connected with such a director, by a resolution of the holding company in general meeting.

(3) Where an arrangement is entered into with a company by a director of the company or its holding company or a person connected with him in contravention of subsection (1) and any transaction is entered into in pursuance of the arrangement, that director and the person so connected and any director who authorized the arrangement shall, in addition to any other liability, be liable—

(a) to account to the company for any gain which he had made directly or indirectly by the arrangement or transaction; and

(b) jointly and severally with any person liable under this subsection, to indemnify the company for any loss or damage resulting from the arrangement or transaction.

(4) The Court may, on the application of any member of the company, restrain the company from entering into an arrangement or transaction in contravention of subsection (1).

(5) For the purposes of subsection (1), a non-cash asset is of the requisite value if, at the time of the arrangement or transaction for the acquisition or disposal of the asset, its value is not less than ten thousand ringgit but (subject to that) exceeds one hundred thousand ringgit or ten per centum of the company's asset value, that is—

(a) except in a case falling within paragraph (b), the value of the company's net



assets determined by reference to the accounts prepared and laid under Part VI in respect of the last financial year prior to the arrangement or transaction; or

(b) where no accounts have been so prepared and laid before that time, the amount of the company's called-up share capital.

(6) A director of a company or of its holding company, or a person connected with such a director, who enters into an arrangement or transaction with the company in contravention of this section, or a director who authorized the arrangement or transaction, shall be guilty of an offence against this Act.

Penalty: Imprisonment for five years or thirty thousand ringgit or both.”.

**11. Akta ibu adalah dipinda dengan memasukkan, selepas sahaja seksyen 133, seksyen baru 133A yang berikut:**

Seksyen  
baru 133A.

“Prohibition of loans to persons connected with directors.

133A. (1) Subject to the provisions of this section, a company (other than an exempt private company) shall not—

(a) make a loan to any person connected with a director of the company or of its holding company; or

(b) enter into any guarantee or provide any security in connection with a loan made to such person by any other person.

(2) This section shall not apply—

(a) to anything done by a company where the loan is made, or the guarantee or security is provided in relation to a loan made, to a subsidiary or holding company or a subsidiary of its holding company;



(b) to a company whose ordinary business includes the lending of money or the giving of guarantees in connection with loans made by other persons, or to anything done by the company in the ordinary course of that business, if the activities of that company are regulated by any written law relating to banking, finance companies or insurance or are subject to supervision by Bank Negara Malaysia; or

(c) to any loan made to a person connected with a director who is engaged in the full-time employment of a company or its related corporation, as the case may be—

(i) for the purpose of meeting expenditure incurred or to be incurred by him in purchasing or otherwise acquiring a home; or

(ii) in accordance with a scheme for the making of loans to employees approved by the company in general meeting.

(3) Nothing in this section shall operate to prevent the company from recovering the amount of any loan or the amount for which it becomes liable under any guarantee entered into or in respect of any security provided in contravention of this section.

(4) Where a company contravenes this section, any director who authorizes the making of any loan or the entering into of any guarantee contrary to this section shall be guilty of an offence against this Act.

Penalty: Ten thousand ringgit.”.

12. Seksyen 134 Akta ibu adalah dipinda dengan memotong subseksyen (4).



**13.** Seksyen 157 Akta ibu adalah dipinda dengan memotong perkataan-perkataan “or principal place of business in Malaysia” dalam subseksyen (1). Pindaan seksyen 157.

**14.** Seksyen 169 Akta ibu adalah dipinda dengan menggantikan perkataan “(8)” dalam subseksyen (13) dengan perkataan “(11)”. Pindaan seksyen 169.

**15.** Seksyen 179 Akta ibu adalah dipinda dengan memasukkan, selepas sahaja subseksyen (7), subseksyen baru (7A) yang berikut: Pindaan seksyen 179.

“(7A) Notwithstanding subsection (7), where any party concerned in a take-over or merger transaction fails to observe any of the general principles and rules in the Code, the Panel may, after giving the party an opportunity to be heard, invoke such sanction as private reprimand, public censure or temporary or permanent deprivation of enjoyment of the facilities of a stock exchange as it deems fit.”.

**16.** Seksyen 371 Akta ibu adalah dipinda— Pindaan seksyen 371.

(a) dengan menggantikan perkataan-perkataan “six months” di mana jua terdapat dalam subseksyen (3) dengan perkataan-perkataan “three years”;

(b) dengan memasukkan, selepas sahaja subseksyen (4), subseksyen baru (4A) yang berikut:

“(4A) The powers conferred upon the Registrar under subsection (4) in relation to offences against this Act that are punishable only by a fine shall extend to offences committed under sections 50 (1) and 169 (1) even though such offences are punishable under sections 50 and 171 by imprisonment or a fine.”; dan

(c) dengan memasukkan, selepas sahaja perkataan “before” dalam subseksyen (6), perkataan-perkataan “a Magistrate’s Court or”.



Jadual  
Kelima—A  
baru.

17. Akta ibu adalah dipinda dengan memasukkan, selepas sahaja Jadual Kelima, Jadual Kelima—A baru yang berikut:

**FIFTH SCHEDULE—A**

**(Section 39A)**

**ABRIDGED PROSPECTUS**

**Particulars to be Included**

*[Paragraphs 1 to 6 must be incorporated in the front page of the abridged prospectus]*

1. The name of the corporation and its country of incorporation.

2. The following statement by the corporation:

**“THIS DOCUMENT IS IMPORTANT**

*[To be in bold or coloured print]*

If you are in any doubt as to the action you should take, you should consult your stockbroker, bank manager, solicitor, accountant or other professional adviser immediately.

*[To be in bold or coloured print].*

Copies of this document, together with copies of the provisional allotment letter and excess share application form, have been lodged with and registered by the Registrar of Companies in Malaysia who takes no responsibility for the contents of the documents.

Approval in principle has been obtained from the Stock Exchange for this rights issue and for dealing in and quotation of all the new securities arising from this issue, and such new securities will be admitted to the Official List of the Stock Exchange and official quotation will commence after all stock certificates have been issued.

All the documentation relating to this issue has been seen and approved by the directors of the corporation and they collectively and individually accept full responsibility for the accuracy of the information given and confirm that, after making all reasonable enquiries and to the best of their knowledge and belief, there are no other factors the omission of which would make any statement in these documents misleading.”.

3. The particulars of the rights issue.

4. The names of the underwriters of the issue.



5. The last day and time for—
  - (a) splitting;
  - (b) acceptance and payment;
  - (c) renunciation and payment;
  - (d) excess shares application and payment.
6. The date of the prospectus.
7. The registered office of the corporation.
8. The full names, addresses and occupations of all directors, managers and secretaries.
9. The names and addresses of the bankers, solicitors, auditors and registrars.
10. The terms and conditions of the issue. Where listing is sought for shares which will not be identical with shares already listed—
  - (a) a statement of the rights as regards dividends, capital redemption and voting attached to such shares and as to the right of the corporation to create or issue further shares to rank in priority to, or *pari passu* with, them; and
  - (b) a summary of the consents necessary for the creation of such rights.
11. The reasons and purposes of the issue, including a statement or an estimate of the net proceeds of the issue and a statement as to how the proceeds are intended to be applied.
12. The profits, prospects and dividends of the group. There should be disclosed the following:
  - (a) subject to paragraph 29 of the Fifth Schedule, a tabulation for each of the last five financial years, using six vertical columns with headings respectively stating "Year ended: Profit before tax: Profit after tax: Exceptional items: Gross earnings per share: Gross rate of dividends" in that order;
  - (b) a statement as to the financial and trading prospects for the corporation or group, together with any material information which will be relevant thereto, including all special trade factors or risks (if any) which are not mentioned elsewhere in the prospectus and which are unlikely to be known or anticipated by the general public and which could materially affect the profits; and



- (c) a statement by the directors of their opinion that the working capital available is sufficient, or, if not, of how it is proposed to provide the additional working capital thought by the directors to be necessary.

13. (1) Where the date of issue of the prospectus for a rights issue is within six months of the last audited accounts, the last audited accounts shall be disclosed in the prospectus.

(2) Where the date of issue of the prospectus for a rights issue is more than six months but less than twelve months of the last audited accounts, the last audited accounts, together with the half-year interim unaudited profits, shall be included in the prospectus.

14. The net asset backing per share of the corporation and the group as at the date of the last audited accounts and after the rights issue has taken place.”.

## 18. Akta ibu adalah dipinda—

(a) dengan menggantikan perkataan-perkataan “Five hundred dollars” dalam seksyen-seksyen 7 (8), 10 (1), 65 (5), 66 (2), 76 (2), 112 (3), 115 (4), 149 (3), 165 (7), 166 (3), 176 (9), 178 (3), 188 (4), 233 (3), 240 (6), 260 (10), 271 (3), 272 (8), 284 (2) dan 341 (4) dengan perkataan-perkataan “Two thousand ringgit”;

(b) dengan menggantikan perkataan-perkataan “Two hundred and fifty dollars” dalam seksyen-seksyen 21 (2), 23 (3), 27 (6), 29 (6), 58 (5), 59 (7), 70 (8), 75 (6), 80 (4), 105 (2), 110 (2), 121 (3), 154 (3), 164 (9), 175 (2), 181 (5), 186 (3), 189 (4), 190 (5), 226 (5), 243 (3), 254 (3), 272 (3), 272 (7), 280 (4), 281 (1), 307 (2) dan 349 dengan perkataan-perkataan “One thousand ringgit”;

(c) dengan menggantikan perkataan-perkataan “one year or two thousand five hundred dollars” dalam seksyen 27 (7) dan (8) dengan perkataan-perkataan “five years or thirty thousand ringgit”;

(d) dengan menggantikan perkataan-perkataan “two years or five thousand dollars” dalam



seksyen-seksyen 39 (4), 41 (2), 55 (6), 171 (1), 206 (1), 300 (3), 302, 328 (1) dan 364 (2) dengan perkataan-perkataan “five years or thirty thousand ringgit”;

(e) dengan menggantikan perkataan-perkataan “one year or two thousand five hundred dollars” dalam seksyen-seksyen 40 (4), 40 (6), 44 (7), 44 (8), 44 (9) 45 (2), 48 (8), 49 (2), 50 (2), 51 (3), 131 (8), 136 (4), 177 (5), 303 (1), 304 (5) dan 365 (2) dengan perkataan-perkataan “three years or ten thousand ringgit”;

(f) dengan menggantikan perkataan-perkataan “six months or one thousand two hundred and fifty dollars” dalam seksyen 42 (3) dengan perkataan-perkataan “three years or ten thousand ringgit”;

(g) dengan menggantikan perkataan-perkataan “One thousand dollars” dalam seksyen-seksyen 52 (6), 74 (6), 80 (1) dan 81 (2) dengan perkataan-perkataan “Ten thousand ringgit”;

(h) dengan menggantikan perkataan-perkataan “three years or seven thousand five hundred dollars” dalam seksyen-seksyen 64 (10) dan 368 dengan perkataan-perkataan “five years or thirty thousand ringgit”;

(i) dengan menggantikan perkataan-perkataan “twelve months or two thousand five hundred dollars” dalam seksyen-seksyen 94 (1), 208 (5), 209 (5), 234 (5) dan 257 (4) dengan perkataan-perkataan “three years or ten thousand ringgit”;

(j) dengan menggantikan perkataan-perkataan “six months or two thousand five hundred dollars” dalam seksyen 125 (1) dan perkataan-perkataan “six months or one thousand dollars” dalam seksyen 130 (1) dengan perkataan-perkataan “three years or ten thousand ringgit”;



- (k) dengan menggantikan perkataan-perkataan "Two thousand five hundred dollars" dalam seksyen 151 (7) dengan perkataan-perkataan "Ten thousand ringgit";
- (l) dengan menggantikan perkataan-perkataan "One hundred dollars" dalam seksyen-seksyen 157 (3), 160 (4) dan 283 (2) dengan perkataan-perkataan "Five hundred ringgit";
- (m) dengan menggantikan perkataan-perkataan "Two hundred dollars" dalam seksyen 259 (4) dengan perkataan-perkataan "One thousand ringgit";
- (n) dengan menggantikan perkataan-perkataan "six months or five hundred dollars" dalam seksyen 301 dengan perkataan-perkataan "one year or one thousand ringgit";
- (o) dengan menggantikan perkataan-perkataan "three months or five hundred dollars" dalam seksyen 303 (3) dengan perkataan-perkataan "one year or five thousand ringgit";
- (p) dengan menggantikan perkataan-perkataan "two years or ten thousand ringgit" dalam seksyen 364A (1) dengan perkataan-perkataan "five years or thirty thousand ringgit";
- (q) dengan menggantikan perkataan-perkataan "seven years or fifteen thousand dollars" dalam seksyen 366 (1) dengan perkataan-perkataan "ten years or fifty thousand ringgit";
- (r) dengan menggantikan perkataan-perkataan "five years or ten thousand dollars" dalam seksyen 366 (3) dengan perkataan-perkataan "seven years or thirty thousand ringgit"; dan
- (s) dengan menggantikan perkataan-perkataan "fifty dollars" dalam seksyen 370 (1) dengan perkataan-perkataan "two hundred ringgit".



## HURAIAN

Rang Undang-Undang ini bertujuan membuat berbagai pindaan kepada Akta Syarikat 1965 bagi memperuntukan perkara-perkara tertentu berhubung dengan, khususnya, perlindungan pelabur-pelabur. Ia juga mengandungi pindaan-pindaan yang menghapuskan anomali atau menaikkan denda.

2. *Fasal 2* bertujuan meminda seksyen 4 Akta terutamanya untuk mengadakan peruntukan bagi takrif istilah-istilah “accounting records” dan “accounts”.

3. *Fasal 3* bertujuan memasukkan seksyen baru 5A dan 5B untuk mengadakan peruntukan bagi takrif “ultimate holding company” dan “wholly-owned subsidiary”.

4. *Fasal 4* bertujuan meminda seksyen 26 supaya syarikat persendirian yang hendak bertukar menjadi syarikat awam mestilah menyerahkan-simpan dengan Pendaftar suatu penyata pengganti prospektus. Pada masa sekarang syarikat seperti itu boleh sebagai alternatifnya menyerahkan-simpan prospektus.

5. *Fasal 5* bertujuan memasukkan seksyen baru 39A yang menghendaki sesuatu syarikat yang membuat terbitan hak yang boleh dilepaskan di mana saham-saham baru hendak disenaraikan di mana-mana bursa saham supaya mendaftarkan prospektus ringkas dalam bentuk yang dinyatakan dalam Jadual Kelima—A yang baru.

6. *Fasal 6* bertujuan meminda seksyen 60 untuk memperluaskan relif yang diberi oleh subseksyen (5) daripada kehendak-kehendak am seksyen itu berhubung dengan akaun premium saham berkenaan dengan penyusunan semula berkumpulan. Relif itu kini akan juga terdapat bagi hal penyusunan semula berkumpulan di mana balasan bagi menerbitkan saham-saham terdiri dari apa-apa aset tak berbentuk wang tunai.

7. *Fasal 7* bertujuan meminda seksyen 69L untuk menghendaki supaya daftar berhubung dengan pemegang-pemegang saham substansial disimpan hanya di pejabat berdaftar syarikat dan untuk membenarkan daftar itu diperiksa oleh anggota syarikat atau mana-mana orang lain.

8. *Fasal 8* bertujuan memasukkan seksyen baru 122A yang menetapkan hal-hal keadaan dalam mana seseorang itu dianggap ada kaitan dengan pengarah sesuatu syarikat bagi maksud-maksud Penggal 2 Bahagian V Akta itu.



9. *Fasal 9* bertujuan meminda seksyen 132c untuk juga melarang pengarah-pengarah sesuatu syarikat daripada memperoleh sesuatu pengusahaan atau harta yang nilainya substantial tanpa terlebih dahulu mendapat kelulusan daripada syarikat itu dalam mesyuarat agong. Pada masa sekarang larangan itu ialah bagi pelupusan sebahagian substantial daripada pengusahaan atau harta syarikat itu.

10. *Fasal 10* bertujuan memasukkan seksyen baru 132E yang melarang sesuatu syarikat daripada membuat perkiraan atau transaksi yang melaluinya seseorang pengarah syarikat itu atau syarikat pemegangnya atau seseorang yang ada kaitan dengan pengarah itu memperoleh daripada, atau memindahkan atau akan memindahkan kepada, syarikat itu apa-apa aset (selain dari wang tunai) yang melebihi suatu nilai tertentu melainkan jika perkiraan atau transaksi itu diluluskan oleh suatu ketetapan mesyuarat agong; dan jika perkiraan atau transaksi itu dibuat dengan seorang pengarah syarikat pemegang bagi syarikat itu, ia mestilah juga diluluskan oleh suatu ketetapan mesyuarat agong syarikat pemegang itu.

11. *Fasal 11* bertujuan memasukkan seksyen baru 133A untuk melarang sesuatu syarikat daripada memberi pinjaman kepada, atau mengadakan gerenti atau sekuriti untuk pinjaman yang dibuat kepada seseorang yang ada kaitan dengan pengarah.

12. *Fasal 12* bertujuan memotong subseksyen (4) seksyen 134 oleh sebab kemasukan seksyen baru 5B (*Fasal 3*).

13. *Fasal 13* bertujuan meminda seksyen 157 untuk menghendaki supaya sesuatu syarikat itu menyimpan buku-bukunya yang mengandungi minit-minit prosiding mana-mana mesyuarat agong hanya di pejabat berdaftar syarikat itu sahaja. Pada masa sekarang sesuatu syarikat boleh sebagai alternatif menyimpan buku-buku itu di tempat utama perniagaannya di Malaysia.

14. *Fasal 14* bertujuan meminda seksyen 169 untuk menukarkan rujukan di dalamnya kepada subseksyen (8), yang telah ditukarkan kepada (11) oleh Akta Syarikat (Pindaan) 1985 (*Akta A616*).

15. *Fasal 15* bertujuan meminda seksyen 179 untuk membolehkan Panel Pengambilalihan dan Pergabungan supaya mengenakan hukuman-hukuman seperti celaan sulit, celaan awam atau menafikan buat sementara atau secara tetap kemudahan-kemudahan pasaran sekuriti, apabila terdapat pelanggaran terhadap Kod yang telah disediakan di bawah subseksyen (3).



16. *Fasal 16* bertujuan meminda seksyen 371 terutamanya untuk memberi kuasa kepada Pendaftar untuk mengkompaunkan kesalahan-kesalahan yang dilakukan di bawah seksyen 50 (1) dan seksyen 169 (1).

17. *Fasal 17* memasukkan Jadual Kelima-A yang baru yang menetapkan bentuk dan kandungan prospektus ringkas yang tersebut dalam seksyen baru 39A (*Fasal 5*).

18. *Fasal 18* bertujuan meningkat penalti.

BE IT ENACTED by the Duli Yang Maha Mulia Seri Paduka Baginda Yang Di-Pertuan Agong with the advice and consent of the Dewan Negara and Dewan

**IMPLIKASI KEWANGAN**

Rang Undang-Undang ini tidak akan melibatkan Kerajaan dalam apa-apa perbelanjaan wang tambahan. [PN. (U<sup>2</sup>) 1385/II.]

1. (1) This Act may be cited as the Companies (Amendment) Act 1986.

Short title and commencement.

(2) This Act shall come into force on such date as the Minister may, by notification in the Gazette, appoint and the Minister may appoint different dates for the coming into force of different provisions of this Act.

2. Section 4 of the Companies Act 1965, which in this Act is referred to as "the principal Act", is amended—

Amendment of section 4. Act 125.

(a) by inserting, immediately before the definition of "annual general meeting" in subsection (1), the following new definitions:

"accounting records", in relation to a corporation, includes invoices, receipts, orders for payment of money, bills of exchange, cheques, promissory notes, vouchers and other documents of prime entry and also includes such working papers and other documents as are necessary to explain the methods and calculations by which accounts are made up;

"accounts" means profit and loss accounts and balance sheets and includes notes or statements required by this Act (other than