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Act 531

FINANCE ACT 1995

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LAWS OF MALAYSIA

Act 531

FINANCE ACT 1995

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LAWS OF MALAYSIA

Act 531

FINANCE ACT 1995

An Act to amend the Income Tax Act 1967, the Petroleum (Income Tax) Act 1967, the Stamp Act 1949 and the Promotion of Investments Act 1986.

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BE IT ENACTED by the Seri Paduka Baginda Yang di-Pertuan Agong with the advice and consent of the Dewan Negara and Dewan Rakyat in Parliament assembled, and by the authority of the same, as follows:

CHAPTER I

PRELIMINARY

Short title

1. This Act may be cited as the Finance Act 1995.

Amendments of Acts

2. The Income Tax Act 1967 [*Act 53*], the Petroleum (Income Tax) Act 1967 [*Act 543*], the Stamp Act 1949 [*Act 378*] and the Promotion of Investments Act 1986 [*Act 327*] are amended in the manner specified in Chapters II, III, IV and V respectively.

CHAPTER II

AMENDMENTS TO THE INCOME TAX ACT 1967

Commencement of amendments to the Income Tax Act 1967

3. (1) Except for section 6, paragraphs 19(c) and (e), this Chapter shall have effect for the year of assessment 1995 and subsequent years of assessment.

(2) Section 6 (except for subparagraph 6(a)(i)) shall have effect for the year of assessment 1994 and subsequent years of assessment.

(3) Subparagraph 6(a)(i) shall be deemed to have come into force for the year of assessment 1991.

(4) Paragraphs 19(c) and (e) shall come into force on 28 October 1994.

Amendment of section 3

4. The Income Tax Act 1967, which is referred to as the “principal Act” in this Chapter, is amended by inserting after section 3B the following section:

“Nonchargeability to tax in respect of income received in Malaysia from outside Malaysia

3c. Notwithstanding section 3, tax shall not be charged under this Act on income arising from sources outside Malaysia and received in Malaysia by a resident company (other than a company carrying on the business of banking, insurance, shipping and air transport).”.

Amendment of section 6A

5. Subsection 6A(2) of the principal Act is amended—

- (a) in paragraph (a) by substituting for the word “ninety” the words “one hundred and ten”; and
- (b) in paragraph (b) by substituting for the word “fifty” the word “sixty”.

Amendment of section 34B

6. Section 34B of the principal Act is amended—

- (a) in subsection (1)—
 - (i) by substituting for the words “subsection (3)” the words “subsection (2)”; and
 - (ii) by deleting the word “or” at the end of paragraph (a);

(iii) by substituting for the full stop at the end of paragraph (b) the punctuation mark and word “; or”; and

(iv) by inserting after paragraph (b) the following paragraph:

“(c) payment for the use of the services of a research and development company or a contract research and development company.”;

(b) by substituting for the full stop at the end of subsection (2) a colon and inserting thereafter the following proviso:

“Provided that no deduction in respect of that expenditure shall be made under this section to a person being a related company of a research and development company which has been given approval under subsection 27D(1) of the Promotion of Investments Act 1986 and whose period as prescribed under paragraph 29E(2)(b) of that Act has not ended.”; and

(c) by substituting for the full stop at the end of paragraph (4)(b) a semicolon and inserting thereafter the following paragraph:

“(c) a “contract research and development company”, a “related company” and a “research and development company” have the meaning assigned thereto in section 2 of the Promotion of Investments Act 1986.”.

Amendment of section 39

7. The proviso to paragraph 39(1)(l) of the principal Act is amended—

(a) by deleting the word “or” at the end of subparagraph (iv); and

(b) by inserting after subparagraph (v) the following subparagraph:

“(vi) the provision of promotional gifts within Malaysia consisting of articles incorporating a conspicuous advertisement or logo of the business; or”.

Amendment of section 44**8.** Section 44 of the principal Act is amended—

(a) in subsection (1)—

- (i) by deleting the word “and” at the end of paragraph (b);
- (ii) by substituting for paragraph (c) the following paragraph:

“(c) next, by any deduction falling to be so made pursuant to subsection (6); and”;

- (iii) by inserting after paragraph (c) the following paragraph:

“(d) thereafter, in respect of an individual, by any deduction falling to be so made pursuant to subsection (8).”;

(b) in the proviso to subsection (6) by substituting for the words “31 January 1994” the words “30 June 1994”;

(c) in subsection (7), in the definition of “institution”—

- (i) by deleting the word “or” at the end of paragraph (d);
- (ii) by inserting the word “or” at the end of paragraph (e); and
- (iii) by inserting after paragraph (e) the following paragraph:

“(f) a technical or vocational training institute established and maintained by a statutory body;”;

(d) by inserting after subsection (7) the following subsection:

“(8) There shall be deducted pursuant to this subsection from the aggregate income of a person to whom paragraph 34(6)(g) does not apply, for the relevant year reduced by any deduction for that year pursuant to subsection (2) or Schedule

4, 4A or 4B, an amount equal to any gift of money made by him in the basis year for that year, for the provision of library facilities which are accessible to the public and in respect of contributions to public libraries and libraries of schools and institutions of higher education, not exceeding twenty thousand ringgit.”.

Amendment of section 46

9. Section 46 of the principal Act is amended—

- (a) by deleting the word “and” at the end of paragraph (c);
- (b) by substituting for the full stop at the end of paragraph (d) a semicolon; and
- (c) by inserting after paragraph (d) the following paragraphs:
 - “(e) a further five thousand ringgit for that individual if he is a disabled person; and
 - (f) an amount limited to a maximum of two thousand ringgit on fees expended in that basis year by that individual for any course of study in any institution in Malaysia recognized by the Government undertaken for the purpose of acquiring technical, vocational or industrial skills.”.

Amendment of section 47

10. Section 47 of the principal Act is amended—

- (a) by substituting for subsection (1) the following subsection:
 - “(1) In the case of an individual resident for the basis year for a year of assessment who in that basis year had a wife living together with him, there shall, subject to subsections (3) and (4), be allowed for that year of assessment a deduction of—
 - (a) three thousand ringgit for the wife; and
 - (b) a further two thousand five hundred ringgit for the wife if she is a disabled person.”; and

- (b) in subsection (3) by substituting for the words “subsections (1) and (2)” the words “paragraph (1)(a) and subsection (2)”.

Amendment of section 48

11. Section 48 of the principal Act is amended—

- (a) in paragraph (2)(a) by deleting the words “for the first five children in order of age,”; and
- (b) by deleting subsection (7).

Amendment of section 60

12. Section 60 of the principal Act is amended—

- (a) by substituting for the full stop at the end of subparagraph (2)(b)(ii) a semicolon and inserting thereafter the following paragraph:

“(c) where an insurer carries on life business, the income of the life fund shall be treated as a separate source of income from the income of the shareholders’ fund in respect of the life business.”;

- (b) by substituting for subsection (3) the following subsections:

“(3) The adjusted income of the life fund for the basis period for a year of assessment of an insurer resident for the basis year for that year of assessment shall be ascertained by—

(a) taking the aggregate of—

- (i) the amount of gross income for that period from the investments made out of any of the insurer’s life funds; and
- (ii) the amount of any gross proceeds (whether or not of an income nature) which are not gross income to which subparagraph (i) applies and which are first receivable in that period

in connection with the realization of those investments or any rights arising from them; and

(b) deducting from that aggregate where subparagraph (a)(ii) is applicable for that period to gross proceeds receivable in connection with any investments or rights, the cost of acquiring and realizing those investments or rights.

(3A) The adjusted income of the shareholders' fund for the basis period for a year of assessment of an insurer resident for the basis year for that year of assessment shall be ascertained by—

(a) taking the aggregate of—

(i) the amount of gross income for that period from the investments made out of any of the shareholders' funds; and

(ii) the amount of any gross proceeds (whether or not of an income nature) which are not gross income to which subparagraph (i) applies and which are first receivable in that period in connection with the realization of those investments or any rights arising from them; and

(iii) the amount of the actuarial surplus (subject to any adjustment as the Director General may think fit to make in accordance with the provisions of this Act) for that period arising from the life fund as is apportioned to the shareholders' fund; and

(b) deducting from that aggregate where subparagraph (a)(ii) is applicable for that period to gross proceeds receivable in connection with any investments or rights, the cost of acquiring and realizing those investments or rights.”;

(c) by substituting for subsection (4) the following subsections:

“(4) The adjusted income of the life fund of an insurer not resident for the basis year for that year of assessment shall where that business is wholly or partly carried on in Malaysia be ascertained by—

(a) taking the aggregate of—

(i) the amount of gross income for that period from investments made (in Malaysia or elsewhere) out of the insurer’s Malaysian life fund; and

(ii) the amount of any gross proceeds (whether or not of an income nature) which are not gross income to which subparagraph (i) applies and which are first receivable in that period in connection with the realization of those investments or any rights arising from them; and

(b) deducting from that aggregate where subparagraph (a)(ii) is applicable for that period to gross proceeds receivable in connection with any investments or rights, the cost of acquiring and realizing those investments or rights.

(4A) The adjusted income of the shareholders’ fund for the basis period for a year of assessment of an insurer not resident for the basis year for that year of assessment shall, where that business is wholly or partly carried on in Malaysia, be ascertained by—

(a) taking the aggregate of—

(i) the amount of gross income for that period from the investments made out of any of the shareholders’ funds; and

(ii) the amount of any gross proceeds (whether or not of an income nature) which are not gross income to which subparagraph (i) applies and which are first receivable in that period in connection with the realization of those investments or any rights arising from them; and

(iii) the amount of the actuarial surplus (subject to any adjustment as the Director General may think fit to make in accordance with the provisions of this Act) for that period arising from the life fund as is apportioned to the shareholders' fund; and

(b) deducting from that aggregate where subparagraph (a)(ii) is applicable for that period to gross proceeds receivable in connection with any investments or rights, the cost of acquiring and realizing those investments or rights.

(4B) The adjusted income as ascertained under subsections (3A) and (4A) shall be deemed to be the statutory income from that source.”;

(d) in subsection (5)—

(i) in subparagraph (a)(iv) by inserting after the word “recovered” the words “or recoverable”; and

(ii) in paragraph (b) by substituting for subparagraph (i) the following subparagraph:

“(i) claims incurred in that period in connection with his general policies;”;

(e) in subsection (6)—

(i) in subparagraph (a)(iv) by inserting after the word “recovered” the words “or recoverable”; and

(ii) in paragraph (b) by substituting for subparagraph (i) the following subparagraph:

“(i) claims incurred in that period in connection with his Malaysian general policies;”;
and

(f) by inserting after subsection (10) the following subsections:

“(10A) Notwithstanding subsection 43(2) and subsection 60(10), any unabsorbed losses of the life business shall only be available for deduction against the statutory income for the basis period for a year of assessment and subsequent years of assessment in respect of the life fund of the insurer.

(10B) Notwithstanding paragraph 75 of Schedule 3, any unabsorbed allowances of the life business shall only be available for deduction against the adjusted income for the basis period for a year of assessment and subsequent years of assessment in respect of the life fund of the insurer.

(10c) Allowances under Schedule 3 shall only be available for deduction against the adjusted income of the life fund and the balance of such allowances shall not be available as a deduction against the adjusted income of the shareholders' fund.”.

New section 60AB

13. The principal Act is amended by inserting after section 60AA the following section:

“Chargeable income of life fund subject to tax

60AB. The chargeable income in respect of the life fund as determined under subsections 60(3) and 60(4) is subject to tax as specified under Part VIII of Schedule 1.”.

Amendment of section 60E

14. Section 60E of the principal Act is amended—

- (a) by deleting subsection (5);
- (b) in subsection (6) by deleting the words “or income exempt under subsection (5)”; and
- (c) in subsection (7)—
 - (i) by substituting for the definition of “approved operational headquarters company” the following definition:

“approved operational headquarters company” means a company—

- (a) which carries on a business in Malaysia of providing qualifying services to its offices outside Malaysia or to its related companies outside Malaysia; and

- (b) which is approved by the Minister for the purposes of this section;”;
- (ii) by deleting the definition of “foreign company”; and
- (iii) in subparagraph (a)(iii) of the definition of “qualifying services” by substituting for the words “and components” the words “, components and finished products”.

Amendment of section 65A

15. Paragraph 65A(b) of the principal Act is amended by substituting for the word “six” the word “eight”.

Amendment of section 108

16. Section 108 of the principal Act is amended—

- (a) by inserting after subsection (2c) the following subsection:

“(2D) Notwithstanding any other provision of this Act, where a dividend is paid, credited or distributed with or without deduction of tax during the basis year for the year of assessment 1995, the amount of the dividend received by the shareholder shall be deemed to be a dividend of such a gross amount as after deduction of tax at the rate of thirty per cent would be equal to—

- (a) the amount in fact paid or credited; or
- (b) where the dividend consists of property other than money, the amount of the market value of that property at the time of the dividend’s distribution,

and a sum equal to the difference between that gross amount and the amount mentioned in paragraph (a) or (b), as the case may be, shall be deemed to have been deducted from the dividend as tax.”;

(b) by inserting after subsection (4c) the following subsection:

“(4D) In any case where tax has been deducted or deemed to have been deducted at the rate of thirty-two per cent on any dividend paid, credited or distributed during the basis year for the year of assessment 1995 to which subsection (2D) applies, the compared total shall be determined at the rate of thirty per cent.”; and

(c) in subsection (11)—

(i) by substituting for the full stop at the end of subparagraph (b)(ii) the punctuation mark and word “; or”; and

(ii) by inserting after subparagraph (b)(ii) the following paragraph:

“(c) a life insurer in respect of his chargeable income which is subject to tax under Part VIII of Schedule 1.”.

Amendment of section 110

17. Section 110 of the principal Act is amended by inserting after subsection (1c) the following subsection:

“(1D) Notwithstanding subsection (1), where tax on any dividend paid, credited or distributed during the basis year for the year of assessment 1995 has been deducted at the rate of thirty-two per cent, the tax to be set off under subsection (1) shall be the sum deemed to be the tax deducted from such dividend under subsection 108(2D).”.

Amendment of section 154

18. Subsection 154(1) of the principal Act is amended by inserting after paragraph (e) the following paragraph:

“(ea) prescribing penalties for any contravention or failure to comply with any of the provisions of any rules made under this section:

Provided that no such penalty shall exceed the penalty prescribed under section 120;”.

Amendment of Schedule 1**19.** Schedule 1 to the principal Act is amended—

(a) in paragraph 1 of Part I by substituting for the rates the following rates:

<i>“Chargeable Income</i>	<i>RM</i>	<i>Rate of Income Tax</i>
For every ringgit of the first	2,500	0 per cent
For every ringgit of the next	2,500	3 per cent
For every ringgit of the next	5,000	6 per cent
For every ringgit of the next	10,000	7 per cent
For every ringgit of the next	15,000	12 per cent
For every ringgit of the next	15,000	18 per cent
For every ringgit of the next	20,000	23 per cent
For every ringgit of the next	30,000	28 per cent
For every ringgit of the next	50,000	31 per cent
For every ringgit exceeding	150,000	32 per cent”;

(b) in paragraph 2 of Part I by substituting for the words “32 per cent” the words “30 per cent”;

(c) in paragraphs 1 and 2 of Part II by substituting for the words “20% of gross” and “15% of gross” appearing under the column “Rate of income tax” the words “15% of gross” and “10% of gross” respectively;

(d) in Part IV by substituting for the rates the following rates:

<i>“Chargeable Income</i>	<i>RM</i>	<i>Rate of Income Tax</i>
For every ringgit of the first	10,000	1 per cent
For every ringgit of the next	10,000	3 per cent
For every ringgit of the next	10,000	6 per cent
For every ringgit of the next	10,000	9 per cent
For every ringgit of the next	10,000	12 per cent
For every ringgit of the next	25,000	16 per cent
For every ringgit of the next	25,000	20 per cent
For every ringgit of the next	50,000	24 per cent
For every ringgit of the next	100,000	27 per cent
For every ringgit of the next	250,000	30 per cent
For every ringgit exceeding	500,000	32 per cent”;

- (e) in Part V by substituting for the words “15% of gross” the words “10% of gross”; and
- (f) by inserting after Part VII the following Part:

“PART VIII

Notwithstanding Part I and Part II, income tax shall be charged on the chargeable income of a life fund of a resident or non-resident insurer at the rate of 8 per cent.”.

Amendment of Schedule 3

20. Schedule 3 to the principal Act is amended—

(a) in paragraph 37B—

(i) by substituting for subparagraph (c) the following subparagraph:

“(c) industrial, technical or vocational training approved by the Minister;”;

(ii) by substituting for the comma at the end of subparagraph (d) the punctuation mark and word “; or”; and

(iii) by inserting after subparagraph (d) the following subparagraph:

“(e) research undertaken by a research and development company or a contract research and development company as defined in section 2 of the Promotion of Investments Act 1986;” and

(b) in paragraph 62 by inserting after subparagraph (3) the following subparagraph:

“(4) Notwithstanding paragraph 62(1) where an asset in relation to which the person has incurred qualifying plant expenditure for the purposes of a business of his is disposed of by way of gift, its disposal value shall be deemed to be zero if the gift is made to—

(a) a technical or vocational training institute established and maintained by the government or a statutory body;

- (b) a technical or vocational training institute as approved by the Minister; or
- (c) an approved research institute as defined in section 34B.”.

Amendment of Schedule 6

21. Schedule 6 to the principal Act is amended by inserting after paragraph 35 the following paragraph:

“36. Sums received by way of annuities granted under annuity contracts issued by Malaysian life insurers.”.

CHAPTER III

AMENDMENTS TO THE PETROLEUM (INCOME TAX) ACT 1967

Commencement of amendments to the Petroleum (Income Tax) Act 1967

22. (1) Except for section 23, this Chapter shall have effect for the year of assessment 1994 and subsequent years of assessment.

(2) Section 23 shall be deemed to have come into force on 1 June 1991.

Amendment of section 2

23. The Petroleum (Income Tax) Act 1967, which is referred to as the “principal Act” in this Chapter, is amended in section 2 in the definition of “approved scheme” by inserting after the word “means” the words “the Employees Provident Fund or”.

Amendment of section 16

24. Paragraph 16(3)(a) of the principal Act is amended by substituting for the words “fifteen per cent” the words “sixteen per cent”.

Amendment of section 22

25. Section 22 of the principal Act is amended—

(a) by substituting for the full stop at the end of subsection (1) a colon; and

(b) by inserting after subsection (1) the following proviso:

“Provided that in respect of any gift of money made by that chargeable person during the period from 1 November 1993 to 30 June 1994 to the Government low-cost housing fund managed by the Central Bank of Malaysia, there shall be given a further deduction of an amount equal to one half of that gift of money.”.

CHAPTER IV

AMENDMENT TO THE STAMP ACT 1949

Commencement of amendment to the Stamp Act 1949

26. This Chapter shall come into force on 1 January 1995.

Amendment of section 20B

27. The Stamp Act 1949 is amended by substituting for section 20B the following section:

“20B. (1) Every conveyance either on sale or by way of gift or settlement which operates to vest or transfer an undivided interest in real property, shall contain an affidavit of the transferee certifying that the transaction effected by the instrument does not form part of a larger transaction or series of transactions completed or to be completed within a period of twelve months after the date of the first of the instruments employed to complete the conveyance of the property.

(2) Where the transaction effected by the instrument forms part of a larger transaction or series of transactions, *ad valorem* duty upon that instrument and upon every other instrument following shall be calculated on the aggregate of the consideration or market values of the separate parts or parcels being conveyed, whichever is the higher, at the rates specified under of subitem 32(a) in the First Schedule.”.

CHAPTER V

AMENDMENTS TO THE PROMOTION OF INVESTMENTS
ACT 1986

**Commencement of amendments to the Promotion of Investments
Act 1986**

28. This Chapter shall come into force on 28 October 1994 and shall have effect for the year of assessment 1995 and subsequent years of assessment.

Amendment of section 2

29. The Promotion of Investments Act 1986, which is referred to as the “principal Act” in this Chapter, is amended in subsection 2(1)—

- (a) by substituting for the words “Tourist Development Corporation of Malaysia” appearing in the definitions of “hotel” and “tourist project” the words “Ministry of Culture, Arts and Tourism”; and
- (b) by inserting after the definition of “tax relief period” the following definition:

“ “technical or vocational training company” means a company which provides technical or vocational training in Malaysia;”.

Amendment of section 4B

30. Section 4B of the principal Act is amended by substituting for the words “and 26E” the words “, 26E and 26G”.

New section 26G

31. The principal Act is amended by inserting after section 26F the following section:

**“Application for approval for investment tax allowance
to a technical or vocational training company**

26G. (1) Any technical or vocational training company participating or intending to participate in Malaysia may make an application in writing to the Minister for approval for purposes of an investment tax allowance.

(2) An application made under subsection (1) shall be in accordance with such regulations as may be made under this Act.”.

New section 27G

32. The principal Act is amended by inserting after section 27F the following section:

“Grant of approval of application for investment tax allowance made under subsection 26G(1)

27G. (1) The Minister may grant approval in respect of an application for an investment tax allowance made under subsection 26G(1) subject to such terms and conditions as he deems fit:

Provided that where the Minister is satisfied that the company was engaged in an activity or had otherwise incurred capital expenditure in relation thereto, from a date prior to the date from which the activity was deemed as a promoted activity under section 4B, the approval may be granted retrospectively from a date not earlier than 28 October 1994.

(2) The Minister may vary the terms and conditions imposed under subsection (1).

(3) In exercising his powers under subsections (1) and (2), the Minister shall act with the concurrence in writing of the Minister of Finance.”.

Amendment of section 28

33. Section 28 of the principal Act is amended—

(a) in subsection (1)—

(i) by substituting for the words “or 27F” the words “, 27F or 27G”; and

(ii) by inserting after the words “27F(2)” the words “, 27G(1), 27G(2)”; and

(b) in subsection (2)—

(i) by substituting for the words “or 27F(1)” the words “, 27F(1) or 27G(1)”; and

(ii) in paragraph (b) by inserting after the words “27F(2)” the words “, 27G(1), 27G(2)”.

New section 29H

34. The principal Act is amended by inserting after section 29G the following section:

“Investment tax allowance for application under section 26G which has been approved under section 27G

29H. (1) Where a technical or vocational training company which has been granted approval under section 27G has incurred in the basis period for a year of assessment in respect of an activity relating to technical or vocational training capital expenditure for the purposes of that activity, there shall be given to the company for that year of assessment an investment tax allowance of one hundred per cent of that expenditure.

(2) An allowance for expenditure given under subsection (1)—

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

(b) shall be given in respect of expenditure incurred within ten years from the date from which the approval is to take effect:

Provided that where a company incurs capital expenditure from the date from which the approval is to take effect referred to in paragraph (2)(b) in relation to a business which it is about to carry on in respect of an activity relating to technical or vocational training, that expenditure shall be deemed to be incurred in the basis period in which it commences to carry on the business.

(3) Where an allowance is given to a company under subsection (1) for a year of assessment, so much of the statutory income of the business of the company in respect of an activity relating to technical or vocational training for that year of assessment as is equal to the amount of the allowance (or to the aggregate amount of any such allowance, as the case may be) shall be exempt from tax under the principal Act:

Provided that the amount so exempt shall not exceed seventy per cent of the statutory income of that business of the company for that year of assessment.

(4) Where, by reason of an insufficiency or absence of statutory income of the business of the company in respect of an activity relating to technical or vocational training 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 section for that year in relation to the source consisting of that business, then, notwithstanding subsections (1), (2) and (3), 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 section for the first subsequent year of assessment for which there is statutory 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.

(5) Where any income is exempt from tax by virtue of subsection (3), section 23 shall apply to that income (with any necessary modifications) as it applies to income exempt under section 22.

(6) For the purposes of this section and subject to subsection (7), “capital expenditure”, in relation to technical or vocational training, means capital expenditure incurred on a building or on any plant and machinery used in Malaysia in connection with and for the purposes of an activity relating to training.

(7) Notwithstanding subsection (6), “capital expenditure” shall not include capital expenditure incurred on buildings (which are used as living accommodation for persons), plant and machinery where such buildings, plant or machinery are provided wholly or partly for the use of a director or an individual who is a member of the management, administrative or clerical staff.”.

Amendment of section 37

35. Subsection 37(2) of the principal Act is amended by substituting for the word “adjusted” the word “statutory”.

LAWS OF MALAYSIA

Act 531

FINANCE ACT 1995

LIST OF AMENDMENTS

Amending law

Short title

In force from

– NIL –

LAWS OF MALAYSIA**Act 531****FINANCE ACT 1995**

LIST OF SECTIONS AMENDED

Section	Amending authority	In force from
	- NIL -	

