



# **LAWS OF MALAYSIA**

**Act 863**

**MEASURES FOR THE COLLECTION, ADMINISTRATION  
AND ENFORCEMENT OF TAX ACT 2024**

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### MEASURES FOR THE COLLECTION, ADMINISTRATION AND ENFORCEMENT OF TAX ACT 2024

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# LAWS OF MALAYSIA

Act 863

## MEASURES FOR THE COLLECTION, ADMINISTRATION AND ENFORCEMENT OF TAX ACT 2024

An Act to provide for measures relating to the implementation of the collection, administration and enforcement of tax by amending the Income Tax Act 1967, the Real Property Gains Tax Act 1976, the Stamp Act 1949, the Petroleum (Income Tax) Act 1967, the Windfall Profit Levy Act 1998, the Sales Tax Act 2018 and the Service Tax Act 2018.

[ ]

**ENACTED** by the Parliament of Malaysia as follows:

### PART I

#### PRELIMINARY

##### **Short title**

**1.** This Act may be cited as the Measures for the Collection, Administration and Enforcement of Tax Act 2024.

##### **Amendment of Acts**

**2.** The Income Tax Act 1967 [*Act 53*], the Real Property Gains Tax Act 1976 [*Act 169*], the Stamp Act 1949 [*Act 378*], the Petroleum (Income Tax) Act 1967 [*Act 543*], the Windfall

Profit Levy Act 1998 [Act 592], the Sales Tax Act 2018 [Act 806] and the Service Tax Act 2018 [Act 807] are amended in the manner specified in Parts II, III, IV, V, VI, VII and VIII respectively.

## PART II

### AMENDMENTS TO THE INCOME TAX ACT 1967

#### **Commencement of amendments to the Income Tax Act 1967**

**3.** (1) Sections 4, 6, 7, 8 and 9 come into operation on 1 January 2025.

(2) Section 5 has effect for the year of assessment 2025 and subsequent years of assessment.

#### **Amendment of section 66A**

**4.** The Income Tax Act 1967, which is referred to as the “principal Act” in this Part, is amended by inserting after subsection 66A(3) the following subsections:

“(4) The tax identification number referred to in subsection (1) which has been assigned under this section and made accessible by the Director General to any person shall not be construed as classified material defined in subsection 138(5).

(5) Where for any year of assessment a tax identification number is made accessible by the Director General to any person, the Director General shall not be liable for any loss or damage suffered by any person due to any error or omission arising in the service of providing access to the tax identification number, provided that the error or omission was made in good faith and in the ordinary course of the discharge of the duties of the Director General or occurred or arose as a result of any defect or breakdown in the service or in the equipment used for the provision of the service.

(6) A person who, for any reason, has access to a tax identification number of any other person shall not use or cause or allow to be used the tax identification number for any purpose other than for the purposes of this Act.

(7) Any person who contravenes subsection (6), shall be guilty of an offence and shall, on conviction, be liable to a fine not exceeding four thousand ringgit or to imprisonment for a term not exceeding one year or to both.”.

**Amendment of section 77B**

5. Subsection 77B(1A) of the principal Act is amended by substituting for the words “a person who is a company, limited liability partnership, trust body and co-operative society” the words “the person referred to in subsection (1)”.

**Amendment of section 82C**

6. Subsection 82C(8) of the principal Act is amended by substituting for the words “three days from the date” the words “seventy-two hours from the time”.

**Amendment of section 113A**

7. Section 113A of the principal Act is amended—

(a) by renumbering the existing section as subsection (1);  
and

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

“(2) Where a person—

(a) makes an incorrect return, information return or report by omitting the information required to be provided in accordance with any rules made under paragraph 154(1)(c)

to implement or facilitate the operation of an arrangement having effect under sections 132, 132A and 132B, where such arrangement relates to the automatic exchange of information or the furnishing of a country-by-country report, on behalf of himself or another person; or

- (b) gives any incorrect information in relation to any information required to be provided in accordance with any rules made under paragraph 154(1)(c) to implement or facilitate the operation of an arrangement having effect under sections 132, 132A and 132B, where such arrangement relates to the automatic exchange of information or the furnishing of a country-by-country report, on behalf of himself or another person,

then, if no prosecution under subsection (1) has been instituted in respect of the incorrect return, information return or report, or incorrect information, the Director General may by notice in writing require that person to pay a penalty of not less than twenty thousand ringgit and not more than one hundred thousand ringgit and, if that person pays that penalty, or where the penalty is abated or remitted under subsection 124(3), so much, if any, of the penalty as has not been abated or remitted, he shall not be liable to be charged on the same facts with an offence under subsection (1).”.

### **Amendment of section 125**

**8.** Subsection 125(2) of the principal Act is amended by substituting for the words “or 113(2)” the words “, 113(2), 113A(2) or 113B(4)”.

**Amendment of Schedule 5**

**9.** Paragraph 12 of Schedule 5 to the principal Act is amended by substituting for the proviso the following proviso:

“Provided that the appellant shall give a written notice to the Special Commissioners and the Director General within a period of six months from the date the appellant receives a written notice from the Director General under subsection 102(1).”.

**PART III**

**AMENDMENTS TO THE REAL PROPERTY GAINS TAX ACT 1976**

**Commencement of amendments to the Real Property Gains Tax Act 1976**

**10.** This Part comes into operation on 1 January 2025.

**Amendment of section 13**

**11.** The Real Property Gains Tax Act 1976, which is referred to as the “principal Act” in this Part, is amended in section 13—

(a) by substituting for subsection (4) the following subsection:

“(4) Where a person makes a return under this Act, the return shall be furnished to the Director General in the prescribed form in an electronic medium or by way of electronic transmission in accordance with section 57A.”;

(b) by inserting after subsection (6) the following subsection:

“(6A) The notification referred to in subsection (6) shall be furnished to the Director General in an electronic medium or by way of electronic transmission in accordance with section 57A.”; and

(c) by substituting for subsection (7) the following subsection:

“(7) For the purposes of section 21B, a person who disposes of a chargeable asset shall serve the notification referred to in subsection (6) on the acquirer within sixty days from the date of the disposal and such notification shall be deemed to have been served on the acquirer on the day on which the notification is furnished to the Director General in accordance with subsection (6A).”.

#### **Amendment of section 14**

**12.** Subsection 14(5) of the principal Act is amended—

- (a) by substituting for the words “furnished to” the words “served on”; and
- (b) by substituting for the words “furnished such” the words “served such”.

#### **Amendment of section 15**

**13.** Subsection 15(4) of the principal Act is amended—

- (a) by substituting for the words “furnished to” the words “served on”; and
- (b) by substituting for the words “furnished such” the words “served such”.

#### **Substitution of section 21A**

**14.** The principal Act is amended by substituting for section 21A the following section:

##### **“Certificate of non-chargeability**

**21A.** (1) The Director General shall notify the disposer in a certificate of non-chargeability in the prescribed form in an electronic medium or by way of an electronic transmission in accordance with section 57A where he is satisfied that no chargeable gain has arisen.

(2) The certificate of non-chargeability referred to in subsection (1) shall be deemed to have been notified to the disposer in accordance with subsection (1) on the day the return under section 13 is furnished to the Director General.”.

**Amendment of section 21B**

**15.** Subsection 21B(5) of the principal Act is amended by substituting for the words “notice of non-chargeability” the word “notification”.

**Amendment of section 29**

**16.** Section 29 of the principal Act is amended by inserting after subsection (2) the following subsection:

“(2A) Where a person has been convicted of an offence under subsection (1), the court may make a further order requiring the person to comply with the relevant provision of this Act under which the offence has been committed within thirty days, or such other period as the court considers appropriate, from the date the order is made.”.

**Amendment of section 36**

**17.** Section 36 of the principal Act is amended—

(a) by renumbering the existing section as subsection (1);  
and

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

“(2) Where a person has been convicted of an offence under subsection (1), the court may make a further order requiring the person to comply with

the relevant provision of this Act under which the offence has been committed within thirty days, or such other period as the court considers appropriate, from the date the order is made.”.

### **Amendment of section 57A**

**18.** Section 57A of the principal Act is amended by substituting for subsection (1) the following subsection:

“(1) Any person or class of persons—

(a) shall, if so required under this Act; or

(b) may, if so allowed by the Director General,

furnish any form prescribed under this Act in an electronic medium or by way of an electronic transmission.”.

### **Amendment of Schedule 3**

**19.** Subparagraph 9(1) of Schedule 3 to the principal Act is amended in paragraph (c) of the proviso, by substituting for the words “in writing addressed to the Director General” the words “furnished to the Director General in the prescribed form in an electronic medium or by way of an electronic transmission in accordance with section 57A”.

## **PART IV**

### **AMENDMENTS TO THE STAMP ACT 1949**

#### **Commencement of amendments to the Stamp Act 1949**

**20.** (1) Sections 22, 25, 26, 27, 34, 36, 37, 38, 40 and 41 come into operation on 1 January 2025.

(2) Sections 21, 23, 24, 28, 29, 30, 31, 32, 33, 35, 39 and 42 come into operation on 1 January 2026.

**Amendment of section 3A**

**21.** The Stamp Act 1949, which is referred to as the “principal Act” in this Part, is amended in section 3A—

(a) by substituting for subsection (1) the following subsection:

“(1) For the purpose of ascertaining whether an instrument is chargeable with duty under this Act or whether such duty has been paid, the Collector may by notice in writing, require any person—

(a) to deliver to the Collector for examination any instrument, book, account, record or other document within the time specified in the notice; or

(b) to attend personally before the Collector and produce for examination any instrument, book, account, record or other document.”;

(b) in subsection (2)—

(i) by substituting for the words “all books and documents” the words “all instruments, books, accounts, records, documents, objects, articles, materials and things”;

(ii) by substituting for the words “any books or documents” the words “any instrument, book, account, record, document, object, article, material or thing”; and

(iii) by deleting the words “, and may, without fee or reward, make extracts from or copies of any such books or documents”;

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

“(2A) The Collector may, when entering any land, building or place pursuant to subsection (2)—

- (a) search and inspect any such instrument, book, account, record, document, object, article, material or thing; and
- (b) make extracts from, or copies of, any such instrument, book, account, record, document, object, article, material or thing without fee or reward.

(2B) Where the Collector exercises his powers under subsections (2) and (2A), the owners or occupiers of such lands, buildings and places shall provide the Collector with reasonable facilities and assistance for the performance of his duties under this Act.”;

- (d) in subsection (3), by substituting for the words “books or documents” wherever appearing the words “instruments, books, accounts, records, documents, objects, articles, materials or things”;

- (e) by inserting after subsection (3) the following subsection:

“(3A) Where in the opinion of the Collector it is necessary for the purpose of ascertaining the duty payable on an instrument to examine any instrument, book, account, record or other document kept otherwise than in the national language, the Collector may by notice in writing require any person to furnish within a time specified in the notice (not being less than thirty days from the date of service of the notice) a translation in the national language of the instrument, book, account, record or other document in question:

Provided that in East Malaysia this subsection shall have effect as if the words “or English language” were inserted after the words “national language” wherever they occur.”; and

(f) by substituting for subsection (5) the following subsection:

“(5) Any person who—

- (a) without reasonable excuse, fails to comply with the notice under subsection (1) or (3A);
- (b) obstructs or refuses to give access to the Collector into any land, building or place pursuant to subsection (2) or (2A);
- (c) obstructs or hinders the Collector, or any valuer duly authorized by the Collector, in the exercise of any of the Collector’s powers under this section;
- (d) refuses to produce any instrument, book, account, record or other document in his custody or under his control on being required to do so by the Collector for the purposes of this Act;
- (e) fails to provide reasonable facilities or assistance to the Collector in the exercise of his powers pursuant to subsection (2B); or
- (f) refuses or fails to comply with any direction given by the Collector or any valuer duly authorized by the Collector to answer any question lawfully asked of him by the Collector or such valuer for the purposes of this section,

shall be guilty of an offence and shall be liable on conviction to a fine not exceeding ten thousand ringgit.”.

#### **Amendment of section 12A**

**22.** Section 12A of the principal Act is amended by inserting after the words “Item 32(a)” the words “or (aa)”.

**Amendment of section 15**

**23.** Subsection 15(1) of the principal Act is amended in the proviso by substituting for paragraph (a) the following paragraph:

“(a) no such instrument shall be deemed to be duly stamped unless—

(i) the instrument is stamped with the duty to which it would but for this section be liable; or

(ii) a return is furnished together with the instrument to the Collector in accordance with section 35A, and the instrument is assessed under paragraph 36(1)(b) and the Collector has certified under section 37 either that the full duty with which the instrument is chargeable has been paid, or that the instrument is not chargeable with duty; and”.

**Amendment of section 15A**

**24.** Subsection 15A(1) of the principal Act is amended by substituting for the proviso the following proviso:

“Provided that no such instrument shall be deemed to be duly stamped unless—

(a) the instrument is stamped with the duty to which it would but for this section be liable; or

(b) a return is furnished together with the instrument to the Collector in accordance with section 35A, and the instrument is assessed under paragraph 36(1)(b) and the Collector has certified under section 37 either that the full duty with which the instrument is chargeable has been paid, or that the instrument is not chargeable with duty.”.

**Amendment of section 17**

**25.** Section 17 of the principal Act is amended by inserting after the words “Item 32(a)” wherever appearing the words “or (aa)”.

**Amendment of section 20**

**26.** Subsection 20(4) of the principal Act is amended by substituting for the words “section 12A and Item 32(a)” the words “section 12A, and Item 32(a) or (aa)”.

**Amendment of section 20B**

**27.** Subsection 20B(2) of the principal Act is amended by inserting after the words “Item 32(a)” the words “or (aa)”.

**New sections 35A and 35B**

**28.** The principal Act is amended by inserting before section 36 the following sections:

**“Return**

**35A.** (1) Every person, other than an authorized person under section 9, shall furnish to the Collector a return in the prescribed form together with an instrument which is executed and chargeable with duty by an electronic medium in accordance with section 77A.

(2) For the purposes of this section, a return for a year of assessment shall—

- (a) specify the description of instrument and the amount of duty with which the instrument is chargeable; and
- (b) contain such particulars as may be required by the Collector.

**Duty to keep record**

**35B.** Where an instrument is chargeable with duty, the person who is liable to pay the duty chargeable on such instrument shall keep the instrument and all relevant documents in connection with such instrument for a period of seven years from the date the duty is paid for the purpose of ascertaining that the proper amount of stamp duty has been paid on the instrument.”.

**Amendment of section 36**

**29.** Section 36 of the principal Act is amended—

(a) by substituting for the shoulder note the following shoulder note:

**“Adjudication and assessment as to proper stamp”;**

(b) by substituting for subsection (1) the following subsection:

“(1) Where a person has furnished a return together with an instrument in accordance with section 35A—

(a) the Collector shall be deemed to have made an assessment of duty on the instrument based on the information furnished in the return; or

(b) the Collector shall assess the duty on the instrument, if any, with which in his judgment an instrument is chargeable.”;

(c) by inserting after subsection (1) the following subsection:

“(1A) The Collector may determine the instruments falling under paragraph (1)(a) in any manner as the Collector thinks fit.”;

- (d) by substituting for subsection (2) the following subsection:

“(2) For the purposes of this Act, where the Collector is deemed to have made an assessment under paragraph (1)(a)—

(a) the return referred to in that subsection shall be deemed to be an assessment; and

(b) the duty payable on the instrument shall be due and payable on the day the Collector is deemed to have made an assessment.”; and

- (e) by inserting after subsection (2) the following subsections:

“(2A) For the purposes of paragraph (1)(b), the Collector may require any of the following:

(a) an abstract of the instrument;

(b) an affidavit setting out all the facts and circumstances affecting the liability of the instrument to duty or the amount of the duty chargeable thereon; or

(c) any other evidence which he considers necessary for the adjudication or determination of duty.

(2B) The Collector may refuse to assess the duty under paragraph (1)(b) until such abstract, affidavit or other evidence has been furnished accordingly.”.

### **Amendment of section 37**

**30.** Section 37 of the principal Act is amended—

- (a) by substituting for subsection (1) the following subsection:

“(1) Where a return together with an instrument has been furnished to the Collector in accordance with

section 35A for an assessment under section 36, 36A, 36AA, 36B or 36CA and—

- (a) the Collector has determined that the instrument is already fully stamped; or
- (b) the duty assessed by the Collector under section 36, 36A, 36AA, 36B or 36CA, as the case may be, or such a sum as, with the duty already paid in respect of the instrument, is equal to the duty so assessed, has been paid,

the Collector shall certify by indorsement on the instrument that the full duty or minimum duty, initial duty, advance duty or additional duty, as the case may be, stating the amount with which the instrument is chargeable has been paid.”; and

- (b) in subsection (2A), by substituting for the words “the person bringing the instrument to the Collector” the words “the person furnishing the return together with the instrument to the Collector in accordance with section 35A”.

#### **Amendment of section 40**

**31.** Section 40 of the principal Act is amended by substituting for the words “Where an instrument is brought to the Collector pursuant to subsection 36(1), the instrument shall be stamped in accordance with the assessment of the Collector” the words “An instrument shall be stamped in accordance with the assessment of the Collector under paragraph 36(1)(b)”.

#### **Amendment of section 42**

**32.** Subsection 42(2) of the principal Act is amended by substituting for the words “When any such instrument is brought to him for stamping” the words “When a return together with such instrument is furnished to the Collector,”.

**Amendment of section 43**

**33.** Section 43 of the principal Act is amended by substituting for the words “bring the cheque or promissory note to the Collector for assessment of duty in accordance with” the words “furnish a return together with the cheque or promissory note to the Collector in accordance with section 35A for assessment of duty under”.

**Amendment of section 49**

**34.** Section 49 of the principal Act is amended by deleting the words “section 43 or”.

**New section 50B**

**35.** The principal Act is amended by inserting after section 50A the following section:

**“Relief in respect of error or mistake**

**50B.** (1) If any person who has paid duty for any instrument alleges that the duty relating to that instrument is excessive by reason of some error or mistake in a return made by him, he may within twenty-four months after the return is furnished, make an application in writing to the Collector for relief.

(2) On receiving an application under subsection (1), the Collector shall inquire into the matter and shall give, by way of repayment of duty, such relief in respect of the alleged error or mistake as appears to him to be just and reasonable.”.

**Amendment of section 52**

**36.** Paragraph (a) of the proviso to subsection 52(1) of the principal Act is amended by deleting the words “43 or”.

**Amendment of section 53**

**37.** Section 53 of the principal Act is amended by deleting the words “43 or” wherever appearing.

**Amendment of section 63**

**38.** Subsection 63(2) of the principal Act is amended by deleting the words “43.”.

**New sections 72B, 72C and 72D**

**39.** The principal Act is amended by inserting after section 72A the following sections:

**“Penalty for failure to keep record and other offences**

**72B.** Any person who, without reasonable excuse—

- (a) fails to keep and retain the books, records and documents as required under subsection 9(7);
- (b) fails to notify the Collector as required under subsection 15(6A);
- (c) fails to notify the Collector as required under subsection 15A(6); or
- (d) fails to keep the instrument and all relevant documents as required under section 35B,

shall be guilty of an offence and shall be liable on conviction to a fine not exceeding ten thousand ringgit.

**Failure to furnish return**

**72c.** (1) Any person who fails to furnish a return with the instrument which is executed and chargeable with duty in accordance with section 35A without reasonable excuse shall be guilty of an offence and shall be liable on conviction to a fine not exceeding ten thousand ringgit.

(2) Where a person has been convicted of an offence under subsection (1), the court may make a further order that the person shall comply with the relevant provision of this Act under which the offence has been committed within thirty days, or such other period as the court considers appropriate, from the date the order is made.

(3) Where a person fails to furnish a return with the instrument which is executed and chargeable with duty in accordance with section 35A and no prosecution under subsection (1) has been instituted in relation to such failure, the Collector may require that person to pay a penalty of not less than two hundred ringgit and not more than two thousand ringgit.

(4) The Collector may, if he thinks fit, reduce or remit the penalty referred to in subsection (3).

### **Incorrect returns**

**72D.** (1) Where a person—

- (a) makes an incorrect return by omitting or understating any duty of which he is required by this Act to make a return; or
- (b) gives any incorrect information in relation to any matter affecting his own chargeability to duty,

unless he satisfies the court that the incorrect return or incorrect information was made or given in good faith, such person shall be guilty of an offence and shall be liable on conviction to a fine of not less than one thousand ringgit and not more than ten thousand ringgit and shall pay a special penalty equal to the amount of duty which has been undercharged in consequence of the incorrect return or incorrect information or which would have been undercharged if the return or information had been accepted as correct.

(2) Where a person—

- (a) makes an incorrect return by omitting or understating any duty of which he is required by this Act to make a return; or
- (b) gives any incorrect information in relation to any matter affecting his own chargeability to duty,

and where no prosecution under subsection (1) has been instituted in respect of the incorrect return or incorrect information, the Collector may require that person to pay a penalty equal to the amount of duty which has been undercharged in consequence of the incorrect return or incorrect information or which would have been undercharged if the return or information had been accepted as correct.

(3) The Collector may, if he thinks fit, reduce or remit the penalty referred to in subsection (2).”.

#### **Amendment of section 74**

**40.** Section 74 of the principal Act is amended by substituting for the words “shall be liable to a fine of five thousand ringgit” the words “shall be guilty of an offence and shall be liable on conviction to a fine of not less than one thousand ringgit and not more than twenty thousand ringgit”.

#### **New section 76A**

**41.** The principal Act is amended by inserting after section 76 the following section:

##### **“Identification of officials**

**76A.** Any person exercising the right of access or the right to take possession conferred by section 3A shall carry a warrant in the prescribed form issued by the Collector of Stamp Duties which shall identify the holder and his office and shall be produced by the holder on demand to any person having reasonable grounds to make the demand.”.

**New section 77D**

**42.** The principal Act is amended by inserting after section 77C the following section:

**“Forms**

**77D.** The Collector may prescribe such forms as may be required for the purposes of this Act.”.

PART V

AMENDMENTS TO THE PETROLEUM (INCOME TAX) ACT 1967

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

**43.** This Part comes into operation on 1 January 2025.

**Amendment of section 34B**

**44.** The Petroleum (Income Tax) Act 1967, which is referred to as the “principal Act” in this Part, is amended in subsection 34B(7) by substituting for the words “three days from the date” the words “seventy-two hours from the time”.

**Amendment of Third Schedule**

**45.** Paragraph 10 of the Third Schedule to the principal Act is amended by substituting for the proviso the following proviso:

“Provided that the appellant shall give a written notice to the Special Commissioners and the Director General within a period of six months from the date the appellant receives a written notice from the Director General under subsection 46(1).”.

## PART VI

## AMENDMENT TO THE WINDFALL PROFIT LEVY ACT 1998

**Commencement of amendment to the Windfall Profit Levy Act 1998**

**46.** This Part comes into operation on the coming into operation of this Act.

**New section 27A**

**47.** The Windfall Profit Levy Act 1998 is amended by inserting after section 27 the following section:

**“Use of electronic service**

**27A.** (1) Notwithstanding any other provision of this Act, the Director General may provide an electronic service to any registered user for—

- (a) the filing or furnishing of any application, return, declaration or any other document; and
- (b) the service of any notice, direction, order, permit, receipt or any other document.

(2) Where—

- (a) any application, return, declaration or any other document are made and transmitted to the Director General through the electronic service; or
- (b) any notice, direction, order, permit, receipt or any other document is obtained by the registered user through the electronic service,

the Director General shall not be liable for any loss or damage suffered by the registered user by reason of any error or omission of whatever nature or howsoever arising appearing in any application, return, declaration, notice, direction, order, permit, receipt or any other document if such error or omission occurred or arose as a result of

any defect or breakdown in the electronic service or in the equipment used for the provision of the service or without the knowledge of the Director General.

(3) Any application, return, declaration or any other document made and transmitted by the registered user shall be deemed to have been filed or furnished at the time the application, return, declaration or any other document is received by the Director General.

(4) For the purposes of this section, “registered user” means any person who is authorized in writing by the Director General to gain access to and use the electronic service.”.

## PART VII

### AMENDMENTS TO THE SALES TAX ACT 2018

#### **Commencement of amendments to the Sales Tax Act 2018**

**48.** This Part comes into operation on the coming into operation of this Act.

#### **Amendment of section 26**

**49.** The Sales Tax Act 2018, which is referred to as the “principal Act” in this Part, is amended in subsection 26(2) by substituting for the words “within thirty days from” the words “not later than the last day of the month following”.

#### **Amendment of section 27**

**50.** Section 27 of the principal Act is amended—

(a) by substituting for subsection (5) the following subsection:

“(5) Where any person has obtained control of any taxable goods or has imported any taxable goods, the Director General may require the person to account for the taxable goods.”; and

(b) by substituting for subsection (6) the following subsection:

“(6) Where any person fails to account for the taxable goods under subsection (5) by reason that—

(a) the taxable goods have been sold by such person;

(b) the taxable goods have been exported or removed by way of sale; or

(c) the taxable goods have been lost or destroyed,

the Director General may assess to the best of his judgment the amount of sales tax that would have been chargeable in respect of the taxable goods if the goods had been sold by such person and shall forthwith notify the person of the assessment in writing.”.

### **Amendment of Schedule**

**51.** The Schedule to the principal Act is amended in relation to section 25, in column (2), by substituting for paragraph 1 the following paragraph:

‘1. Substitute for subsection (1) the following subsection:

“(1) The first taxable period of every taxable person shall begin from the date he should have been registered under section 13 and end on the last day of the following two months and the subsequent taxable period shall be a period of three months ending on the last day of any month of any calendar year.”.’.

PART VIII

AMENDMENT TO THE SERVICE TAX ACT 2018

**Commencement of amendment to the Service Tax Act 2018**

**52.** This Part comes into operation on the coming into operation of this Act.

**Amendment of section 26**

**53.** The Service Tax Act 2018 is amended in subsection 26(2) by substituting for the words “within thirty days from” the words “not later than the last day of the month following”.