

**Tajuk** : 138. Certain material to be treated as confidential.

**Tarikh Kuatkuasa** :

**Tarikh Tamat Kuatkuasa** :

**Kategori** : Rujukan Perundangan\Akta Cukai Pendapatan 1967 - Seksyen\PART X - SUPPLEMENTAL\Chapter 1 - Administration\

## Rencana

### **Akta Cukai Pendapatan 1967**

**(Akta 53)**

### **Pindaan Sehingga Akta A1349 Tahun 2009**

**Tarikh Keluaran** :

**Title** : Income Tax Act

**Part** : PART X - SUPPLEMENTAL

**Chapter** : Chapter 1 - Administration

**Section** : 138. Certain material to be treated as confidential.

138. (1) Subject to this section, every classified person shall regard and deal with classified material as confidential; and, if he is an official, he shall make and subscribe before the prescribed authority a declaration in the prescribed form that he will do so.

Certain material to be treated as confidential.

(2) No classified material shall be produced or used in court or otherwise except-

(a) for the purposes of this Act or another tax law;

(b) in order to institute or assist in the course of a prosecution for any offence committed in relation to tax or in relation to any tax or duty imposed by another tax law; or

(c) with the written authority of the Minister or of the person or partnership to whose affairs it relates.

(3) No official shall be required by any court-

(a) to produce or disclose classified material which has been supplied to him or another official otherwise than by or on behalf of the person or partnership to whose affairs it relates; or

(b) to identify the person who supplied that material.

(4) Nothing in this section shall prevent-

(a) the production or disclosure of classified material to the Auditor General (or to public officers under his direction and control) or the use of classified material by the Auditor General, to such an extent as is necessary or expedient for the proper exercise of the functions of his office;

(b) the Director General from publicising, from time to time in any manner as he may deem fit, the following particulars in respect of a person who has been found guilty or convicted of any offence under this Act or dealt with under section 113 (2) or section 124-

(i) the name, address and occupation or other description of the person;

(ii) such particulars of the offence or evasion as the Director General may think fit;

(iii) the year or years of assessment to which the offence or evasion relates;

(iv) the amount of the income not disclosed;

(v) the aggregate of the amount of the tax evaded and penalty (if any) charged or imposed;

(vi) the sentence imposed or other order made:

Provided that the Director General may refrain from publicising any particulars of any person to whom this paragraph applies if the Director General is satisfied that, before any investigation or inquiry has been commenced in respect of any offence or evasion falling under section 113 or 114, that person has voluntarily disclosed to the Director General or to any authorized officer complete information and full particulars relating to such offence or evasion.

(5) In this section-

"another tax law" means any Ordinance wholly repealed by this Act, any written law relating to estate duty, film hire duty, payroll tax or turnover tax and any other written law declared by the Minister by statutory order to be another tax law for the purposes of this section;

"classified material" means any return or other document made for the purposes of this Act and

relating to the income of any person or partnership and any information or other matter or thing which comes to the notice of a classified person in his capacity as such;

"classified person" means-

(a) an official;

(b) the Auditor-General and public officers under his direction and control;

History

Paragraph 138(5)(b) amended by Act A955 of 1996 s5(a), by deleting the word "or" appearing at the end of paragraph (b), in force from 2 August 1996.

(c) any person advising or acting for a person who is or may be chargeable to tax, and any employee of a person so acting or advising if he is an employee who in his capacity as such has access to classified material; or

History

Paragraph 138(5)(c) amended by Act A955 of 1996 s5(b), by inserting the word "or" at the end of paragraph ( c ), in force from 2 August 1996.

(d) any employee of the Inland Revenue Board of Malaysia.

History

Paragraph 138(5)( d ) inserted by Act A955 of 1996 s5( c ), in force from 2 August 1996.

"official" means a person having an official duty under or employed in carrying out the provisions of this Act.