

Tajuk : 131. Relief in respect of error or mistake.
Tarikh Kuatkuasa :
Tarikh Tamat Kuatkuasa :
Kategori : Rujukan Perundangan\Akta Cukai Pendapatan 1967 - Seksyen\PART IX - EXEMPTIONS, REMISSION AND OTHER RELIEF\PART IX - EXEMPTIONS, REMISSION AND OTHER RELIEF

Rencana

Akta Cukai Pendapatan 1967
(Akta 53)
Pindaan Sehingga Akta A1349 Tahun 2009

Tarikh Keluaran :
Title : Income Tax Act
Part : PART IX - EXEMPTIONS, REMISSION AND OTHER RELIEF
Chapter : PART IX - EXEMPTIONS, REMISSION AND OTHER RELIEF
Section : 131. Relief in respect of error or mistake.

131. (1) If any person who has paid tax for any year of assessment alleges that an assessment relating to that year is excessive by reason of some error or mistake in a return or statement made by him for the purposes of this Act and furnished by him to the Director General prior to the assessment becoming final and conclusive, he may within six years after the end of the year of assessment within which the assessment was made, make an application in writing to the Director General for relief.

Relief in respect of error or mistake.

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

History

Subsection (2) is amended by Act 624 of 2002 s22, by deleting the words "and subsection 128 (5)", shall have effect for the year of assessment 2003 and subsequent years of assessment.

(3) In determining any application under this section the Director General shall have regard to all the relevant circumstances of the case and in particular-

(a) shall consider whether the granting of relief would result in the exclusion from charge to tax of income of the applicant; and

(b) for that purpose may take into consideration the chargeability of the applicant for years of assessment other than the year to which the application relates and assessments made upon him for those years.

(4) No relief shall be given under this section in respect of an error or mistake as to the basis on which the chargeability of the applicant ought to have been computed if the return or statement containing the error or mistake was in fact made on the basis of, or in accordance with, the practice of the Director General generally prevailing at the time when the return or statement was made.

(5) An application under subsection (1) shall be as nearly as may be in the same form as a notice of appeal under section 99; and, where the applicant is aggrieved by the Director General's decision on the application-

(a) the applicant may within six months after being informed of the decision request the Director General in writing to send the application forward to the Special Commissioners;

(b) the Director General shall within three months after receiving the request send the application forward as if he were sending an appeal forward pursuant to section 102; and

(c) the application shall thereupon be deemed to be an appeal and shall be disposed of accordingly.