

Tajuk : 77 . Return of income by a person other than a company, trust body or co-operative society.
Tarikh Kuatkuasa :
Tarikh Kuatkuasa Tamat :
Kategori : Rujukan Perundangan\Akta Cukai Pendapatan 1967 - Seksyen\PART V - RETURNS\PART V - RETURNS\

Rencana

Akta Cukai Pendapatan 1967

(Akta 53)

Pindaan Sehingga Akta A1349 Tahun 2009

Tarikh Keluaran :

Title : Income Tax Act

Part : PART V - RETURNS

Chapter : PART V - RETURNS

Section : 77 . Return of income by a person other than a company, trust body or co-operative society.

77. (1) Every person, other than a company, trust body or co-operative society to which section 77A applies, shall for each year of assessment furnish to the Director General a return in the prescribed form not later than 30 April in the year following that year of assessment:

Provided that that person has-

(a) chargeable income for that year of assessment;
or

(b) no chargeable income for that year of assessment, but has chargeable income or has furnished a return or has been required under this Act to furnish a return, for the year of assessment immediately preceding that year of assessment.

(1A) Where subsection 45(2) applies, a reference to a person under paragraph 1(a) includes a reference to an individual where his wife or her husband who elects, as the case may be, is carrying on a business."

(2) Where a person is required to furnish a return under paragraph (b) of the proviso to subsection (1), the Director General may by way of notification waive that requirement for any year of assessment.

Return of income by a person other than a company, trust body or co-operative society.

History

Section 77 is amended by Act A1151 of 2002 s7, by substituting for the marginal note "Return of income and notice of chargeability" to "Return of income by a person other than a company, trust body or co-operative society" with effect from year of assessment 2004 and subsequent years of assessment..

Act A1151
Act 631

(3) An individual who arrives in Malaysia during a particular year of assessment and-

(a) is chargeable to tax for that particular year; or

(b) is not chargeable to tax for that particular year but is chargeable to tax for the year of assessment following that particular year,

shall, within two months of his arrival give notice to the Director General that he will be so chargeable.

(4) for the purposes of this section, a return for a year of assessment shall-

(a) specify the chargeable income and the amount of tax payable (if any) on that chargeable income for that year; and

(b) contain such particulars as may be required by the Director General.

History

Section 77(1A) and 77(1B) (these sections are actually substituted by Act A1151 of 2002 with effect from year of assessment 2004 and subsequent years of assessment) are amended by Act 631 of 2003 by substituting the word "six" the word "seven" which has effect for the year of assessment 2003. Section 77(1A) and section 77(1B) can be referred to at the explanation below.

Section 77 is substituted by Act A1151 of 2002 s7, with effect from year of assessment 2004 and subsequent years of assessment.

Section 77 formerly read-

"77. (1) The Director General may for any year of assessment require any person, other than a company to which subsection (1A) applies, by notice in writing to furnish him within a time specified in the notice (not being less than thirty days from the date of service of the notice) with a return in the prescribed form containing such particulars as may be required for the purpose of ascertaining the chargeable income (if any) of that person for that year.

History.

Subsection (1) amended by Act A1069 of 1999 s2 (a), by inserting after the words "any person" the words ", other than a company to which subsection (1A) applies,", with effect from 1st January 2000 and, shall have effect for the year of assessment 2001 and subsequent years of assessment.

(1A) Every company shall for each year of assessment furnish to the Director General a return in the prescribed form within six months from the date following the close of the accounting period which constitutes the basis period for the year of assessment.

History.

Subsection (1A) inserted by Act A1069 of 1999 s2 (b), with effect from 1st January 2000 and, shall have effect for the year of assessment 2001 and subsequent years of assessment.

(1B) Notwithstanding subsection (1A), where there is a change in the accounting period of a company such that the accounts are not closed on any date in a year, that company shall furnish a return in the prescribed form for that year and the year of assessment in which the accounts are closed within six months from the date following the close of the accounting period.

History.

Subsection (1B) inserted by Act A1069 of 1999 s2 (b), with effect from 1st January 2000 and, shall have effect for the year of assessment 2001 and subsequent years of assessment.

(1C) For the purposes of subsection (1A), a return for a year of assessment shall-

(a) specify the chargeable income and the amount of tax payable (if any) on that chargeable income for that year; and

(b) contain such particulars as may required by the Director General in respect of that company.

History.

Subsection (1C) inserted by Act A1069 of 1999 s2 (b), with effect from 1st January 2000 and, shall

have effect for the year of assessment 2001 and subsequent years of assessment.

(2) Every person, other than a company to which subsection (1A) applies, who is chargeable to tax for a year of assessment shall, before 15 April of the following year of assessment, give notice to the Director General that he is so chargeable, unless he has been required to make a return under subsection (1).

History.

Subsection (2) amended by Act A1069 of 1999 s2 (c), by inserting after the words "Every person" the words ", other than a company to which subsection (1A) applies," with effect from 1st January 2000 and, shall have effect for the year of assessment 2001 and subsequent years of assessment.

Subsection (2) substituted by Act A 1055 of 1999 s5, with effect from 1-1-2000 and shall have effect for the year of assessment 2000 in respect of the basis period ending in the year 2000 and subsequent years of assessment.

Subsection (2) formerly read:

" (2) Every person chargeable to tax for any year of assessment who has not been required within three months after the beginning of that year to make a return for that year under subsection (1) shall within fourteen days after the expiration of that period give notice to the Director General that he is so chargeable."

(3) An individual who-

(a) arrives in Malaysia during a particular year of assessment;

(b) is not chargeable to tax for that particular year; and

(c) will be chargeable to tax for the year of assessment following that particular year if the provisions of this Act for ascertaining chargeable income and charging tax are the same for that following year as they are for that particular year,

shall within two months of his arrival give notice to the Director General that he will be so chargeable.

(4) *Deleted by Act 1093*

History

Subsection (4) deleted by Act 1093 of 2000 s8, with effect from year of assessment 2001.

Subsection (4) formerly read:

"(4) The Director General may allow a return to be furnished on an electronic medium or by way of electronic transmission."

Subsection (4) inserted by Act A1069 of 1999 s2(d), with effect from 1st January 2000 and, shall have effect for the year of assessment 2001 and subsequent years of assessment.

(5) Deleted by Act 1093

History

Subsection (5) deleted by Act 1093 of 2000 s8, with effect from year of assessment 2001.

Subsection (5) formerly read:

" (5) For the purposes of subsection (4), the electronic medium to be used for the furnishing of returns and the software and hardware requirements for the electronic transmission of returns shall be as may be determined by the Director General.

Subsection (5) inserted by Act A1069 of 1999 s2(d), with effect from 1st January 2000 and, shall have effect for the year of assessment 2001 and subsequent years of assessment.