

Tajuk : 82A. Duty to keep documents for ascertaining chargeable income and tax payable.
Tarikh Kuatkuasa :
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Tarikh Keluaran :

Title : Income Tax Act 1967

Part : PART V - RETURNS

Chapter : PART V - RETURNS

Section : 82A. Duty to keep documents for ascertaining chargeable income and tax payable.

Duty to keep documents for ascertaining chargeable income and tax payable

82A. (1) Subject to this section, every person who is required to furnish a return of his income for a year of assessment under this Act shall keep and retain in safe custody sufficient documents for a period of seven years from the end of that year of assessment for the purposes of ascertaining his chargeable income and tax payable.

(2) Where a person referred to in subsection (1) has not furnished a return as required under this Act for a year of assessment, that person shall keep and retain the documents referred to in subsection (1) that relate to that year of assessment for a period of seven years after the end of the year in which the return is furnished.

(3) The Director General may waive all or any of the provisions of subsection (1) in respect of any income or deductions.

(4) Any person who is required by this section to keep documents and -

(a) does so electronically shall retain them in an electronically readable form and shall keep the documents in such a manner as to enable the documents to be readily accessible and convertible into writing; or

(b) has originally kept documents in a manual form and subsequently converts those documents into an electronic form shall retain those documents prior to the conversion in their original form.

(5) All documents that relate to any income in Malaysia shall be kept and retained in Malaysia.

(6) For the purposes of this section, "documents" means -

(a) statement of income and expenditure; and

(b) invoices, vouchers, receipts and such other documents as are necessary to verify the particulars in a return.

History

Section 8A is inserted by Act 624 of 2002 s17, shall have effect for the year of assessment 2003 and subsequent years of assessment.