

**Akta Cukai Pendapatan 1967
(Akta 53)
Pindaan Sehingga Akta 755 Tahun 2013**

Tarikh Keluaran :
Title : Income Tax Act
Part : PART VII - COLLECTION AND RECOVERY OF TAX
Chapter : PART VII - COLLECTION AND RECOVERY OF TAX
Section : 103 . Payment of tax.

103. (1) Except as provided in subsection (2), tax payable under an assessment for a year of assessment shall be due and payable on the due date whether or not that person appeals against the assessment.

Payment of [Am. 264; Act Act P.U.(A) 406/91. Act Act 631]	A	tax. Act 274; 293; 1151
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(1A) Where an assessment or additional assessment has been made under section 91A, the tax or additional tax payable under the assessment shall be due and payable on the day the amended return is furnished whether or not that person appeals against the assessment or additional assessment:

Provided that where the amended return is furnished within a period of sixty days after the due date and the amount of tax due and payable has not been paid within the period of sixty days from the due date, so much of the tax as is unpaid upon the expiration of that period shall without any further notice being served be further increased by a sum equal to five per cent of the tax so unpaid, and that sum shall be recoverable as if it were tax due and payable under this Act.

History

Subsection 103(1A) is inserted by Act 693 of 2009 s 27(a), has effect for the year of assessment 2009 and subsequent years of assessment.

(2) Where an assessment is made under section 90(3), 91, 92 or 96A, or where an assessment is increased under section 101(2), the tax payable under the assessment or increased assessment shall, on the service of the notice of assessment or composite assessment or increased assessment, as the case may

be, be due and payable on the person assessed at the place specified in that notice whether or not that person appeals against the assessment or increased assessment.

(3) Where any tax due and payable under subsection (1) has not been paid by the due date, so much of the tax as is unpaid upon the expiration of that date shall without any further notice being served be increased by a sum equal to ten per cent of the tax so unpaid, and that sum shall be recoverable as if it were tax due and payable under this Act.

(4) Where the tax due and payable has been increased under subsection (3), any balance remaining unpaid upon the expiration of sixty days from the due date shall without any further notice being served be further increased by a sum equal to five per cent of the balance unpaid, and that sum shall be recoverable as if it were tax due and payable under this Act.

(5) Subject to subsection (7), where any tax due and payable under subsection (2) has not been paid within thirty days after the service of the notice, so much of the tax as is unpaid upon the expiration of that period shall without any further notice being served be increased by a sum equal to ten per cent of the tax so unpaid, and that sum shall be recoverable as if it were tax due and payable under this Act.

(6) Where the tax due and payable has been increased under subsection (5), any balance remaining unpaid upon the expiration of sixty days from the date of such increase shall without any further notice being served be further increased by a sum equal to five per cent of the balance unpaid, and that sum shall be recoverable as if it were tax due and payable under this Act.

(7) Where any tax is payable in accordance with subsection (2), the Director General may allow the tax to be paid by instalments in such amounts and on such dates as he may determine and in the event of default in payment of any one instalment on the date specified for payment the balance of the tax then outstanding shall be due and payable on that date and shall without any further

notice being served be increased by a sum equal to ten per cent of that balance, and that sum shall be recoverable as if it were tax due and payable under this Act.

(8) Where the tax due and payable has been increased under subsection (7), any balance remaining unpaid upon the expiration of sixty days from the date of such increase shall without any further notice being served be further increased by a sum equal to five per cent of the balance unpaid, and that sum shall be recoverable as if it were tax due and payable under this Act.

(9) Notwithstanding the foregoing subsections, where tax due and payable is increased by a sum under subsection (1A), (3), (4), (5), (6), (7) or (8), the Director General may in his discretion for any good cause shown remit the whole or any part of that sum and, where the amount remitted has been paid, the Director General shall repay that amount.

History

Subsection 103(9) is amended by Act 693 of 2009 s 27(b) by inserting after the words "sum under subsection" the words "(1A)".

(10) Where section 45(2) applies for a year of assessment, the portion of the tax charged for that year upon the husband or the wife in whose name the assessment was made which is attributable to the total income for that year of the wife who elects or the husband who elects, as the case may be, may, if necessary, be collected from the wife who elects or the husband who elects; and this Part shall apply (with any necessary modifications) as if, on the day on which a notice of assessment or a notice of increased assessment for that year is served on the husband or the wife that notice of assessment or notice of increased assessment had been served on the wife who elects or the husband who elects, as the case may be:

Provided that nothing in this subsection shall be construed as conferring on the wife who elects or the husband who elects, as the case may be. any right of

appeal under section 99.

(11) For the purposes of subsection (10), the part of the tax charged for a year of assessment upon the husband or the wife which is attributable to the total income for that year of the wife who elects or the husband who elects, as the case may be, shall be determined in accordance with the formula-

$$\frac{A}{B} \times C$$

where-

(a) in the case of the wife who elects-

A is that wife's total income for a year of assessment;

B is the aggregate of the husband's and that wife's or wives' total income; and

C is the tax charged for the year of assessment where section 45(2)(a) applies; or

(b) in the case of the husband who elects-

A is that husband's total income for a year of assessment;

B is the aggregate of the wife's and that husband's total income; and

C is the tax charged for the year of assessment where section 45(2)(b) applies.

(12) For the purposes of this section, "due date" means-

(a) in the case of a company, trust body, co-operative society or limited liability partnership the last day of the seventh month from the date following the close of the accounting period;

History

Paragraph 103(12)(a) is amended by Act 755 of 2013, by substituting for the words “or co-operative society” the words “, co-operative society or limited liability partnership”, comes into force on 26 December 2012

Paragraph 103(12) (a), of the principal Act amended by Act 639 of 2004 s22(a), by deleting the word "and" appearing at the end of the paragraph;, with effect from year of assessment 2004 and subsequent years of assessment.

Paragraph 103(12) (a), of the principal Act formerly read as :
(a) in the case of a company, trust body or co-operative society the last day of the seventh month from the date following the close of the accounting period; and

Paragraph 103(12)(a) of the principal Act, amended by Act 631 2003 s14 which is amended by substituting for the word “sixth” the word “seventh” with effect for the year of assessment 2004 and subsequent years of assessment.

Paragraph 103(12)(a) of the principal Act, formerly read as:
(a) in the case of a company, trust body or co-operative society the last day of the sixth month from the date following the close of the accounting period; and

(b) in the case of a person referred to under paragraph 77(1)(a), 30 June in the year following the year of assessment; and";and

History

Paragraph 103(12) (b), of the principal Act amended by Act 639 of 2004 s22(b), by substituting for paragraph (b) as above ;, with effect from year of assessment 2004 and subsequent years of assessment.

Paragraph 103(12) (b), of the principal Act formerly read as :
(b) in any other case, 30 April in the year following the year of assessment.

(c) in any other case other than the cases referred to in paragraphs (a) and (b), 30 April in the year following the year of assessment."

History

Paragraph 103(12) (c), of the principal Act amended by Act 639 of 2004 s22(c), by inserting after paragraph (b), new paragraph (c) as above ;, with effect from year of assessment 2004 and subsequent years of assessment.

History

Section 103 substituted by Act A1151 of 2002 s15, with effect from year of assessment 2004 and subsequent years of assessment.
Section 103 formerly read:

"103. (1) Subject to this section, tax payable under an assessment or a composite assessment shall on the service of the notice of assessment or composite assessment on the person assessed, other than a company to which section 103A applies, be due and payable at the place specified in that notice whether or not that person appeals against the assessment.

History

Subsection (1) amended by Act A1069 of 1999 s8(a), by inserting after the word "assessed" the words ", other than a company to which section 103A applies," with effect from 1st January 2000 and, shall have effect for the year of assessment 2001 and subsequent years of assessment.

(2) Subject to this section, where tax payable under an assessment is increased on appeal, the additional tax payable by virtue of the increased assessment shall on the service of the notice of increased assessment on the person assessed, other than a company to which section 103A applies, be due and payable at the place specified in that notice, whether or not that person makes any appeal against the increased assessment.

History

Subsection (2) amended by Act A1069 of 1999 s8(b), by inserting after the word "assessed" the words ", other than a company to which section 103A applies," with effect from 1st January 2000 and, shall have effect for the year of assessment 2001 and subsequent years of assessment.

(3) Where any tax is payable in accordance with subsection (1) or (2) the Director General may allow the tax to be paid by instalments in such amounts and on such dates as he may determine.

(4) Subject to subsection (3), where any tax due and payable on the service of a notice in accordance with subsection (1) or (2) has not been paid within thirty days after the service of that notice (or within such longer period as may be allowed by the Director General), so much of the tax as is unpaid upon the expiration of those days or that period, as the case may be, shall without any further notice being served be increased by a sum equal to ten per cent of the tax so unpaid, and that sum shall be recoverable as if it were tax due and payable under this Act.

(5) In any case to which subsection (3) applies, in the event of default in payment of any one instalment on its due date for payment the balance of the tax then outstanding shall be due and payable on that date and shall without any further notice being served be increased by a sum equal to ten per cent of that balance, and that sum shall be recoverable as if it were tax due and payable under this Act:

Provided that, where the instalment to which the default relates is subsequently paid, the Director General may treat it as having been paid on its due date.

(5A) Where the tax due and payable has been increased under subsection (4) or (5) any balance remaining unpaid upon the expiration of sixty days from the date of such increase shall without any further notice being served be further increased by a sum equal to five per cent of the balance unpaid and that sum shall be recoverable as if it were tax due and payable under this Act.

(6) Notwithstanding the foregoing subsections, where tax due and payable is increased by a sum under subsections (4), (5) or (5A), the Director General may in his discretion for any good cause shown remit the whole or any part of that sum and, where the amount remitted has been paid, the Director General shall repay the same.

(7) *(Deleted by A1069)*

History

Subsection (7) deleted by Act A1069 of 1999 s 8(c), with effect from 1st January 2000 and, shall have effect for the year of assessment 2001 and subsequent years of assessment. Subsection (7) formerly read:

" Subsections (4) and (5A) shall apply (with any necessary modifications) in relation to a debt due and payable under section 108 (5) or (7) as it applies in relation to tax due and payable on the service of a notice in accordance with subsection

(1) and (2) of this section."

Subsection 103(7) amended by Act 557 of 1997 s16, by deleting the words "107A (2) or " and " or 109(2) or 109B(2)", in force from 25 October 1996. Subsection 103(7) formerly read:

" Subsections (4) and (5A) shall apply (with any necessary modifications) in relation to a debt due and payable under section 107A(2) or 108 (5) or (7) or 109(2) or 109B(2) as it applies in relation to tax due and payable on the service of a notice in accordance with subsection (1) and (2) of this section."

(8) Where section 45(2) has applied for a year of assessment, the portion of the tax charged for that year upon the husband or the wife in whose name the assessment was made which is attributable to the total income for that year of the wife who elects or the husband who elects, as the case may be, may, if necessary, be collected from the wife who elects or the husband who elects; and this Part shall apply (with any necessary modifications) as if, on the day on which a notice of assessment or a notice of increased assessment for that year is served on the husband or the wife, that notice of assessment or notice of increased assessment, had been served on the wife who elects or the husband who elects, as the case may be:

Provided that nothing in this subsection shall be construed as conferring on the wife who elects or the husband who elects, as the case may be, any right of appeal under section 99.

History

Subsection (8) substituted by Act 608 of 2000 s16(a), with effect from year of assessment 2001. Subsection (8) formerly read:

" (8) Where section 45(2) has applied to an individual and a wife of his for a year of assessment, the portion of the tax charged for that year upon that individual which is attributable to the total income for that year of that wife may, if necessary, be collected from that wife; and this Part shall apply (with any necessary modifications) as if, on the day on which a notice of assessment

relating to an assessment for that year or a notice of increased assessment relating to an increased assessment for that year is served on that individual, that notice of assessment or notice of increased assessment, as the case may be, had been served on that wife:

Provided that nothing in this subsection shall be construed as conferring on that wife any right of appeal under section 99."

(9) For the purposes of subsection (8), the part of the tax charged for a year of assessment upon the husband or the wife which is attributable to the total income for that year of the wife who elects or the husband who elects, as the case may be, shall be determined in accordance with the formula-

$$\frac{A}{B} \times C$$

where-

(a) in the case of the wife who elects-

A is that wife's total income for a year of assessment;

B is the aggregate of the husband's and that wife's or wives' total income; and

C is the tax charged for the year of assessment where section 45(2)(a) applies; or

(b) in the case of the husband who elects-

A is that husband's total income for a year of assessment;

B is the aggregate of the wife's and that husband's total income; and

C is the tax charged for the year of assessment where section 45(2)(b) applies.

History

Subsection (8) substituted by Act 608 of 2000 s16(a), with effect from year of assessment 2001.

Subsection (8) formerly read:

"(9) For the purposes of subsection (8), the part of the tax charged for a year of assessment upon an individual which is attributable to the total income for that year of a wife of his shall be taken to be an amount which bears the same proportion to that tax as that total income of that wife bears to the aggregate of his total income (if any) and her total income (or, where section 45 (2) applies to him and to two or more wives of his, the aggregate of his total income, if any, and the total income, if any, of each of those wives) for that year."