

Tajuk : 112. Failure to furnish return or give notice of chargeability.

Tarikh Kuatkuasa :

Tarikh Tamat :
Kuatkuasa

Kategori : Rujukan Perundangan\Akta Cukai Pendapatan 1967 - Seksyen\PART VIII - OFFENCES AND PENALTIES\PART VIII - OFFENCES AND PENALTIES\

Rencana

Akta Cukai Pendapatan 1967

(Akta 53)

Pindaan Sehingga Akta 702 Tahun 2010

Tarikh Keluaran :

Title : Income Tax Act

Part : PART VIII - OFFENCES AND PENALTIES

Chapter : PART VIII - OFFENCES AND PENALTIES

Section : 112. Failure to furnish return or give notice of chargeability.

Failure
to furnish
return or
give notice
of chargeability.

112. (1) Any person who makes default in furnishing a return in accordance with section 77 (1) or 77A (1) or in giving a notice in accordance with section 77 (3) shall, if he does so without reasonable excuse, be guilty of an offence and shall, on conviction, be liable to a fine of not less than two hundred ringgit and not more than two thousand ringgit or to imprisonment for a term not exceeding six months or to both.

History

Subsection (1) amended by Act A1151 of 2002 s23(a)(i), by substituting the word "77(1A)" the word "77A(1) and by s23(a)(ii), by substituting for the words "77(2) or (3)" the word "77(3)", with effect from year of assessment 2004 and subsequent years of assessment.

Subsection (1) amended by Act A1069 of 1999 s13(a), by inserting after the words "section 77 (1)" the words " or 77(1A), with effect from 1st January 2000.

Subsection 112(1) amended by Act 513 of 1994 s17, by substituting for the words "not exceeding one thousand ringgit" the words "of not less than two hundred ringgit and not more than two thousand ringgit", in force from 25 February 1994.

(2) In any prosecution under subsection (1) the burden of proving that a return has been made or a notice given shall be upon the accused person.

(2A) Where a person has been convicted of an offence under subsection (1), the court may make a further order that the person shall comply with the relevant provisions of this Act under which the offence has been committed within thirty days, or such other period as the court deems fit, from the date the order is made.

History

Subsection (2A) inserted by Act A1069 of 1999 s13(b), with effect from 1st January 2000.

(3) Where in relation to a year of assessment a person makes default in furnishing a return in accordance with section 77 (1) or 77A (1) or in giving a notice in accordance with section 77(3) and no prosecution under subsection (1) has been instituted in relation to that default-

History

Subsection (3) amended by Act A1151 of 2002 s23(b)(i), by substituting the word "77(1A)" the word "77A(1) and by s23(b)(ii), by substituting for the words "77(2) or (3)" the word "77(3)", with effect from year of assessment 2004 and subsequent years of assessment.

Subsection (3) amended by Act A1069 of 1999 s13(c), by inserting after the words "section 77 (1)" the words "or 77(1A)", with effect from 1st January 2000.

(a) the Director General may require that person to pay a penalty equal to treble the amount of the tax which, before any set-off, repayment or relief under this Act, is payable for that year; and

(b) if that person pays that penalty (or, where the penalty is abated or remitted under section 124 (3), so much, if any, of the penalty as has not been abated or remitted), he shall not be liable to be charged on the same facts with an offence under subsection (1).

(4) The Director General may require any person to pay an additional amount of penalty in accordance with subsection (3) in respect of any additional tax

which is payable by that person for a year of assessment.

History

Subsection 112(4) is inserted by Act 702 of 2010 s11,
has effect of 15 January 2010.