

**Tajuk** : 113. Incorrect returns.  
**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 1349 Tahun 2009**

**Tarikh Keluaran** :  
**Title** : Income Tax Act  
**Part** : PART VIII - OFFENCES AND PENALTIES  
**Chapter** : PART VIII - OFFENCES AND PENALTIES  
**Section** : 113. Incorrect returns.

Incorrect  
returns.

113. (1) Any person who-

(a) makes an incorrect return by omitting or understating any income of which he is required by this Act to make a return on behalf of himself or another person; or

(b) gives any incorrect information in relation to any matter affecting his own chargeability to tax or the chargeability to tax of any other person,

shall, unless he satisfies the court that the incorrect return or incorrect information was made or given in good faith, be guilty of an offence and shall, on conviction, be liable to a fine of not less than one thousand ringgit and not more than ten thousand ringgit and shall pay a special penalty of double the amount of tax which has been undercharged in consequence of the incorrect return or incorrect information or which would have been undercharged if the return or information had been accepted as correct.

#### History

Subsection 113(1) amended by Act 513 of 1994 s18, by substituting for the words "not exceeding five thousand ringgit" the words "of not less than one thousand ringgit and not more than ten thousand ringgit", in force from 25 February 1994.

(2) Where a person-

(a) makes an incorrect return by omitting or understating any income of which he is required by this Act to make a return on behalf of himself or another person; or

(b) gives any incorrect information in relation to any matter affecting his own chargeability to tax or the chargeability to tax of any other person,

then, if no prosecution under subsection (1) has been instituted in respect of the incorrect return or incorrect information, the Director General may require that person to pay a penalty equal to the amount of tax which has been undercharged in consequence of the incorrect return or incorrect information or which would have been undercharged if the return or information had been accepted as correct; and, 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).