

Tajuk : 124. Power to compound offences and abate or remit penalties.

Tarikh Kuatkuasa :

Tarikh Kuatkuasa Tamat :

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

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Tarikh Keluaran :

Title : Income Tax Act

Part : PART VIII - OFFENCES AND PENALTIES

Chapter : PART VIII - OFFENCES AND PENALTIES

Section : 124. Power to compound offences and abate or remit penalties.

Power to
compound
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penalties.

124. (1) Where any person has committed any offence under this Act, the Director General may at any time before conviction compound the offence and order that person to pay such sum of money, not exceeding the amount or of the maximum fine and any special penalty to which that person would have been liable if he had been convicted of the offence, as he thinks fit:

Provided that the Director General shall not exercise his powers under this section unless that person in writing admits that he has committed the offence and requests the Director General to deal with the offence under this section.

(2) Where under this section the Director General compounds an offence committed by any person and makes an order accordingly-

(a) the order shall be made in writing under the hand of the Director General and there shall be attached to it the written admission and request referred to in subsection (1);

(b) the order shall specify-

(i) the offence committed;

(ii) the sum of money ordered to be paid;
and

(iii) the date on which payment is to be made or the dates on which instalments of that sum are to be paid, as the case may be,

and, where the order provides for payment by instalments and there is default in payment of any instalments, the whole of the balance then outstanding shall become due and payable forthwith;

(c) a copy of the order shall be given, if he so requests, to the person who committed the offence;

(d) that person shall not be liable to any prosecution or, as the case may be, any further prosecution in respect of the offence and, if any such prosecution or further prosecution is brought, it shall be a good defence for that person to prove that the offence has been compounded under this section;

(e) the order shall be final and shall not be subject to any appeal;

(f) the order may be enforced in the same way as the judgment of a subordinate court (as defined in Schedule 5) for the payment of the amount stated in the order or the amount outstanding, as the case may be; and

(g) the order shall, on production to any court, be treated as proof of the commission of the offence by that person and of the other matters set out therein.

(3) The Director General may abate or remit any penalty imposed under this Act except a penalty imposed on conviction.