

Tajuk : 102. Disposal of appeals.

Tarikh Kuatkuasa :

Tarikh Tamat :  
Kuatkuasa :

Kategori : Rujukan Perundangan\Akta Cukai Pendapatan 1967 - Seksyen\PART VI - ASSESSMENTS  
AND APPEALS\Chapter 2 - Appeals\

## Rencana

### **Akta Cukai Pendapatan 1967**

**(Akta 53)**

### **Pindaan Sehingga Akta A1349 Tahun 2009**

**Tarikh Keluaran :**

**Title :** Income Tax Act

**Part :** PART VI - ASSESSMENTS AND APPEALS

**Chapter :** Chapter 2 - Appeals

**Section :** 102. Disposal of appeals.

Disposal  
of appeals.

102. (1) Subject to subsection (3), the Director General may send an appeal forward to the Special Commissioners at any time within the twelve-month period from the date of receipt of the notice of appeal or, if an extension under section 101(1B) has been granted, within the extended period if he is of the opinion that there is no reasonable prospect of coming to an agreement with the appellant in accordance with section 101 (2) in respect of the appeal and if section 101 (3) and (4) are not applicable; and, where he sends an appeal forward under this subsection, he shall give the appellant written notice that he has done so.

#### History

Subsection (1) amended by Act A 600 of 2000 s10(a), by inserting after the words "at any time" the words "within the twelve month-period from the date of receipt of the notice of appeal or, if an extension under section 101(1B) has been granted, within the extended period", with effect from 16 June 2000.

(2) *(Deleted by Act 600 of 2000)*

#### History

Subsection (2) deleted by Act A 600 of 2000 s10(b), with effect from 16 June 2000.

Subsection (2) formerly read:

" Subject to subsection (3), if an appellant has complied to the best of his ability with all requirements (if any) of

the Director General under section 101 (1), he may after the expiration of a period of six months beginning with the giving of the notice of appeal request the Director General in writing to send the appeal forward to the Special Commissioners; and the Director General shall send the appeal forward accordingly within three months after receiving any such request."

(3) No appeal shall be sent forward to the Special Commissioners if the Director General and the appellant have or are deemed to have come to an agreement in respect of it in accordance with section 101(2), (3) or (4).

(4) Where an appeal is sent forward to the Special Commissioners pursuant to this section, the appeal shall be sent forward in the manner provided by Schedule 5 and that Schedule shall have effect for regulating the hearing and determination of the appeal and otherwise as provided therein.

(5) Where an appeal has been sent forward to the Special Commissioners pursuant to this section-

(a) the Director General and the appellant at any time before the hearing of the appeal by the Special Commissioners is completed may come to an agreement of the kind mentioned in section 101(2) with regard to the assessment to which the appeal relates; or

(b) the appellant may at any time withdraw the appeal.

(6) Where the Director General and the appellant come to an agreement under subsection (5) (a), the Director General shall and the appellant may, send a true copy of the agreement to the Special Commissioners.

(7) Where the Special Commissioners are satisfied that the Director General and the appellant have come to an agreement under subsection (5)(a) with regard to the assessment to which an appeal relates-

(a) the proceedings before the Special Commissioners relating to the appeal shall abate;

(b) the agreement shall have effect as if it had been come to under section 101(2); and

(c) section 101(8) and (9) shall apply accordingly.

(8) Where the Special Commissioners are satisfied that the appellant has withdrawn his appeal under subsection (5) (b)-

(a) the proceedings before the Special Commissioners relating to the appeal shall abate; and

(b) the assessment to which the appeal relates shall be final and conclusive for the purposes of this Act, the Income Tax Ordinance 1956, of Sabah, the Inland Revenue Ordinance 1960, of Sarawak or the Income Tax Ordinance 1947, of West Malaysia, as the case may be.

(9) In this section "appeal" means an appeal against an assessment.