

<b>Tajuk</b>	: 97A. Notification of non-chargeability
<b>Tarikh Kuatkuasa</b>	:
<b>Tarikh Tamat Kuatkuasa</b>	:
<b>Kategori</b>	: Rujukan Perundangan\Akta Cukai Pendapatan 1967 - Seksyen\PART VI - ASSESSMENTS AND APPEALS\Chapter 1 - Assessments\

## Rencana

### **Akta Cukai Pendapatan 1967 (Akta 53)**

#### **Pindaan Sehingga Akta 742 Tahun 2012**

<b>Tarikh Keluaran</b>	:
<b>Title</b>	: Income Tax Act
<b>Part</b>	: PART VI - ASSESSMENTS AND APPEALS
<b>Chapter</b>	: Chapter 1 - Assessments
<b>Section</b>	: 97A. Notification of non-chargeability

#### **Notification of non-chargeability**

**97A.** (1) Where in ascertaining the chargeable income of a person, it appears to the Director General that— **"97A.**

**(1) Where in ascertaining the chargeable income of a person, it appears to the Director General that no assessment shall be made in respect of that person for any year of assessment by reason of no adjusted income, statutory income, aggregate income or total income, he may notify that person in writing that no assessment shall be made for that year of assessment and the computation with regard to it."**

**(a) no assessment shall be made in respect of that person for any year of assessment by reason of—**

**(i) absence of adjusted income, statutory income, aggregate income or total income of a person from any of his sources of income; or**

**(ii) exemption granted to that person under this**

Act or the Promotion of Investments Act 1986;  
or

(b) assessment has been made in respect of that person, but that person has no statutory income from a source consisting of a business, the Director General may notify that person in writing—

(i) in respect of paragraph (a), that no assessment shall be made for that year of assessment and provide a computation with regard to it; or

(ii) in respect of paragraph (b), the adjustment, if any, made in respect of that source consisting of a business and provide a computation with regard to it.

## History

Subsection 97A(1) is substituted by Act 742 of 2012 s 16, comes into operation on 1 January 2012. The subsection previously read:

(2) Where a person is dissatisfied with the notification made by the Director General under subsection (1), he may within thirty days from the date of being so notified, appeal to the Special Commissioners as if the notification were a notice of assessment and the provisions of this Act relating to appeals shall apply accordingly with such necessary modifications.

(3) If no notice of appeal against a notification made by the Director General under subsection (1) has been given within the time specified under that subsection or any other extended period thereof, the notification shall be final and conclusive for the purposes of this Act.

(4) Nothing in this section shall prejudice the exercise of any power conferred on the Director General by section 91.

## History

Section 97A is inserted by Act 693 of 2009 s 25, comes into operation on 1 January 2009.