15A. Derivation of special classes of income in certain cases.

15A. Gross income in respect of-

(a) amounts paid in consideration of services rendered by a person or his employee in connection with the use of property or rights belonging to, or the installation or operation of any plant, machinery or other apparatus purchased from, such person;

(b) amounts paid in consideration of technical advice, assistance or services rendered in connection with technical management or administration of any scientific, industrial or commercial undertaking, venture, project or scheme;

(c) rent or other payments made under any agreement or arrangement for the use of any moveable property,

History.

Paragraph 15A( c ) amended by Act 557 of 1997 s7, by deleting the words "not being payments of film rentals, where the duty is leviable under the Cinematograph Film -Hire Duty Act 1965," , in force from 1 January 1997.
Paragraph 15A(c) formerly read:
"(c) rent or other payments, not being payments of film rentals, where the duty is leviable under the Cinematograph Film Hire Duty Act 1965, made under any agreement or arrangement for the use of any moveable property, ".

History

Subparagraph 15A(i) is amended by Act 693 of 2009 s9, come into operation on 9.1.2009, by substituting for the words "or a State Government" the words ", a State Government or a local authority".

(ii) if responsibility for the payment of the above or other payments lies with a person who is a resident for that basis year; or

(iii) if the payment of the above or other payments is charged as an outgoing or expense in the accounts of a business carried on in Malaysia:

Provided that in respect of paragraphs (a) and (b), this section shall apply to the amount attributable to services which are performed in Malaysia.

History.

Section 15A is amended by Act 624 of 2002 s7(a), by substituting for the full stop at the end of subparagraph (iii) a colon, and by Act 624 of 2002 s7(b), by inserting below subparagraph (iii) the following proviso:

"Provided that in respect of paragraphs (a) and (b), this section shall apply to the amount attributable to services which are performed in Malaysia.".

shall come into operation on 21 September 2002.

shall be deemed to be derived from Malaysia-

(i) if responsibility for payment of the above or other payments lies with the Government, a State Government or a local authority;