

**Tajuk** : 104. Recovery from persons leaving Malaysia.

**Tarikh Kuatkuasa** :

**Tarikh Tamat** :

**Kuatkuasa** :

**Kategori** : Rujukan Perundangan\Akta Cukai Pendapatan 1967 - Seksyen\PART VII - COLLECTION AND RECOVERY OF TAX\PART VII - COLLECTION AND RECOVERY OF TAX\

## Rencana

### **Akta Cukai Pendapatan 1967**

**(Akta 53)**

### **Pindaan Sehingga Akta 719 Tahun 2011**

**Tarikh Keluaran** :

**Title** : Income Tax Act

**Part** : PART VII - COLLECTION AND RECOVERY OF TAX

**Chapter** : PART VII - COLLECTION AND RECOVERY OF TAX

**Section** : 104. Recovery from persons leaving Malaysia.

104. (1) The Director General, where he is of the opinion that any person is about or likely to leave Malaysia without paying-

(a) all tax payable by him (whether or not due or due and payable);

(b) all sums payable by him under subsection 103(1A), (3), (4), (5), (6), (7) or (8) or subsection 107B(3) or (4) or subsection 107c(9) or (10);

#### History

Paragraph 104 (1)(b) is substituted by Act 719 Of 2011 s 18, comes into force on 18 January 2011. The Paragraph previously read:

(b) all sums payable by him under subsection 103 (1A), (3), (4), (5), (6), (7) or (8), or subsection 107B(4) or 107C(10);

Paragraph 104 (1)(b) is amended by Act 693 of 2009 s 28(a), by substituting for the words "103(3), (4), (5), (6), (7) or (8)" the words "103(1A), (3), (4), (5), (6), (7) or (8), or subsection 107B(4) or 107C (10)", comes into force on 9 January 2009.

Paragraph 104(1)(b) is amended by Act A1151 of

Recovery  
from  
persons  
leaving  
Malaysia.  
[ *Am. Act*  
274;  
*Act 293; Act 1151; Act 693*]

2002 s17, by substituting for the words "103(4), (5) or (5A)" the words "103(3), (4), (5), (6), (7) or (8)", with effect from year of assessment 2004 and subsequent years of assessment.

(c) all debts payable by him under section 107A (2) or 109 (2) or , 109B(2) or 109F(2),

#### History

Paragraph 104(1)(c) is amended by Act 693 of 2009 s 28(b), by substituting for the words "or 109B (2)," the words ", 109B(2) or 109F(2),", comes into force on 9 January 2009.

may issue to any Commissioner of Police or Director of Immigration a certificate containing particulars of the tax, sums and debts so payable with a request for that person to be prevented from leaving Malaysia unless and until he pays all the tax, sums and debts so payable or furnishes security to the satisfaction of the Director General for their payment.

(2) Subject to any order issued or made under any written law relating to banishment or immigration, any Commissioner of Police or Director of Immigration who receives a request under subsection (1) in respect of any person shall take or cause to be taken all such measures (including the use of reasonable force and the seizure, removal or retention of any certificate of identity and any passport, exit permit or other travel document relating to that person) as may be necessary to give effect to it.

(3) The Director General shall cause notice of the issue of a certificate under subsection (1) to be served personally or by registered post on the person to whom the certificate relates:

Provided that the non-receipt of the notice by that person shall not invalidate anything done under this section.

(4) Where a person in respect of whom a certificate has been issued under subsection (1)-

(a) produces a written statement signed on or after the date of the certificate by the Director General or an authorized officer to the effect that all the tax, sums and debts specified in the certificate have been paid or that security has been furnished for their payment; or

(b) pays all the tax, sums and debts specified in the certificate to the officer in charge of a police station or to an immigration officer,

the statement or the payment, as the case may be, shall be sufficient authority for allowing that person to leave Malaysia.

(5) No legal proceedings shall be instituted or maintained against the Government, a State Government, a police officer or any other public officer in respect of anything lawfully done under this section or section 115(2).

(6) In this section-

"Commissioner of Police" includes a Chief Police Officer;

"Director of Immigration" means the Director of Immigration in Sabah, Sarawak or West Malaysia;

"immigration officer" means a public officer having official duties in connection with the control of immigration into Malaysia or any part of Malaysia;

"person" includes any person who is a director within the meaning of section 75A.

## History

Subsection 104(6) is amended by Act 693 of 2009-

(i) by substituting for the full stop at the end of the definition of "immigration officer" a semicolon; and

(ii) by inserting after the definition "immigration officer" the following definition:

' "person" includes any person who is a director within the meaning of section 75A.'

Come into force on 9 January 2009.