

Tajuk : 120. Other offences.

Tarikh Kuatkuasa :

Tarikh Tamat :

Kuatkuasa :

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

Rencana

Akta Cukai Pendapatan 1967

(Akta 53)

Pindaan Sehingga Akta 742 Tahun 2012

Tarikh Keluaran :

Title : Income Tax Act

Part : PART VIII - OFFENCES AND PENALTIES

Chapter : PART VIII - OFFENCES AND PENALTIES

Section : 120. Other offences.

120. (1) Any person who without reasonable excuse-

History

Renumbering the existing section as subsection (1), by Act A1069 of 1999 s16(a), with effect from 1st January 2000.

(a) fails to comply with a notice given under section 78, 79, 80 (3), 81, 84 (1), 85 or 87;

History

Paragraph (a) is amended by Act A1093 of 2000 s20 (a), by deleting the words "82(3) or (5)," , with effect from 1st January 2001.

(b) fails to furnish a return in accordance with subsection 83(1) or to prepare and render a statement in accordance with subsection 83(1A) or 83A(1);

History

Paragraph 120(1)(b) is amended by Act 742 of 2012 s 19, by inserting after the words "subsection 83(1A)" the words "or 83A(1)", comes into operation on 1

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Paragraph 120(b) is substituted by Act 702 of 2010 s 12, comes into operation on 15 January 2010. The paragraph previously read:

"(b) fails to comply with an order made under section 83 (1);"

Paragraph (b) amended by Act A1093 of 2000 s20 (b), by deleting the words "82(3) or " , with effect from 1st January 2001.

(c) fails to give the notice required by section 83 (2), (3) or (4);

(d) contravenes section 84 (2), 86 (1), 89 or 153 (1);

History

Paragraph (d) amended by Act A1093 of 2000 s20 (c), by deleting the words "82(1) or (6)," , with effect from 1st January 2001.

Paragraph (d) amended by Act A1069 of 1999 s16(b) (i), by deleting the word "or" at the end of paragraph (d), with effect from 1st January 2000.

(e) fails to comply with a direction given under section 83 (5) or 107; or

History

Paragraph (e) is amended by Act 683 of 2007 s28(a) by inserting after the semicolon at the end of paragraph (e) the word "or", comes into operation on 1 August 2008.

Paragraph (e) is amended by Act A1093 of 2000 s20 (d), by deleting the word "or " at the end of paragraph (e) , with effect from 1st January 2001.

Paragraph (e) amended by Act A1069 of 1999 s16(b) (ii), by substituting for the comma at the end of paragraph (e) the words "; or " , with effect from 1st January 2000.

Paragraph 120(e) amended by Act 578 of 1998 s18, by inserting after the word "section" the words "83(5)

or", in force from 20 March 1998.

(f) fails to furnish an estimate in accordance with section 107C (2), 107C (3) or 107C (4)(a),

History

Paragraph (f) is amended by Act 683 of 2007 s28(b) by substituting for the word "; or" at the end of paragraph (f) a comma, comes into operation on 1 August 2008.

Paragraph (f) amended by Act A1093 of 2000 s20(e), by substituting for the comma at the end of paragraph (f) the words "; or ", with effect from 1st January 2001.

Paragraph (f) inserted by Act A1069 of 1999 s16(b) (iii), with effect from 1st January 2000.

(g) *(Deleted by Act 683 of 2007)*

History

Paragraph (g) is deleted by Act 683 of 2007 s28(c), into operation on 1 August 2008. The paragraph previously read:

"(g) fails to render a statement or provide information required in the statement referred to in section 108(5),".

Paragraph (g) inserted by Act A1093 of 2000 s20(f), with effect from 1st January 2001.

shall be guilty of an offence and shall, on conviction, be liable to a fine of not less than two hundred ringgit and not more than two thousand ringgit or to imprisonment for a term not exceeding six months or to both.

(2) Where a person has been convicted of an offence under subsection (1), the court may take further order that the person shall comply with the relevant provisions of this Act under which the offence has been committed within thirty days, or such other period as the court deem fit, from the date the order is made.

History

Subsection (2) inserted by Act A1069 of 1999 s16(c),
with effect from 1st January 2000.

History

Section 120 amended by Act 513 of 1994 s25, by substituting for the words "not exceeding one thousand ringgit" the words "of not less than two hundred ringgit and not more than two thousand ringgit", in force from 25 February 1994.