

**Tajuk** : 103A. Payment of tax by companies [deleted by Act A1151].

**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 A1349 Tahun 2009**

**Tarikh Keluaran** :

**Title** : Income Tax Act

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

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

**Section** : 103A. Payment of tax by companies [deleted by Act A1151].

103A. *Deleted by Act A1151*

Payment of tax  
by companies  
*Act 1069; Act 1093; Act A 1151  
Act 631*

## History

**Section 103A deleted by Act A1151 of 2002 s16, with effect from year of assessment 2004.**

**Section 103A formerly read:**

" 103A. (1) This section shall apply only to companies.

(2) Except as provided in subsection (3), tax payable under an assessment for a year of assessment shall be due and payable on the due date whether or not that company appeals against the assessment.

(3) Where an assessment is made under section 90(2A), 91, 92 or 96A, or where an assessment is increased under section 101(2), the tax payable under the assessment or increased assessment shall be due and payable on the service of the notice of assessment or composite assessment or increased assessment, as the case may be, on the company assessed whether or not that company appeals against the assessment or increased assessment.

## History

Subsection (3) is amended by Act 1093 of 2000 s13, by inserting after the words "made under section" the words "90(2A)", with effect from year of assessment 2001.

(4) Where any tax due and payable under subsection (2) has not been paid by the due date, so much of the tax as is unpaid upon the expiration of that date shall without any further notice being served be increased by a sum equal to ten per cent of the tax so unpaid, and that sum shall be recoverable as if it were tax due and payable under this Act.

(5) Where the tax due and payable has been increased under subsection (4), any balance remaining unpaid upon the expiration of sixty days from the due date shall without any further notice being served be further increased by a sum equal to five per cent of the balance unpaid, and that sum shall be recoverable as if it were tax due and payable under this Act.

(6) Subject to subsection (8), where any tax due and payable under subsection (3) has not been paid within thirty days after the service of the notice, so much of the tax as is unpaid upon the expiration of that period shall without any further notice being served be increased by a sum equal to ten per cent of the tax so unpaid, and that sum shall be recoverable as if it were tax due and payable under this Act.

(7) Where the tax due and payable has been increased under subsection (6), any balance remaining unpaid upon the expiration of sixty days from the date of such increase shall without any further notice being served be further increased by a sum equal to five per cent of the balance unpaid, and that sum shall be recoverable as if it were tax due and payable under this Act.

(8) Where any tax is payable in accordance with subsection (3), the Director General may allow the tax to be paid by instalments in such amounts and on such dates as he may determine and in the event of default in payment of any one instalment on the date specified for payment the balance of the tax then outstanding shall be due and payable on that date and shall without any further notice being served be increased by a sum equal to ten per cent of that balance, and that sum shall be recoverable as if it were tax due and payable under this Act.

(9) Where the tax due and payable has been

increased under subsection (8), any balance remaining unpaid upon the expiration of sixty days from the date of such increase shall without any further notice being served be further increased by a sum equal to five per cent of the balance unpaid, and that sum shall be recoverable as if it were tax due and payable under this Act.

(10) Subsections (6) and (7) shall apply ( with any necessary modification ) in relation to a debt due and payable under section 108(5) or 108(7) as it applies in relation to tax due and payable on the service of the notice in accordance with subsection (3).

(11) Notwithstanding the foregoing subsections, where tax due and payable is increased by a sum under subsection (4), (5), (6), (7), (8) or (9), the Director General may in his discretion for any good cause shown remit the whole or any part of that sum and, where the amount remitted has been paid, the Director General shall repay the same.

(12) For the purposes of this section, "due date" means the last day of the seventh month from the date following the close of the accounting period.

#### History

**Ammended by Act 631:**  
Subsection 103A(12) of the principal Act, which has effect for the year of assessment 2003, is amended by substituting for the word "sixth" the word "seventh".

#### History

**Section (103A) inserted by Act A1069 of 1999 s9, with effect from 1st January 2000 and, shall have effect for the year of assessment 2001 and subsequent years of assessment. "**