

# UNDANG-UNDANG MALAYSIA

**Akta 315**

**AKTA KEWANGAN 1985**



Beta bersetuju

A stylized signature of the Yang di-Pertuan Agong, consisting of several horizontal and curved lines.

.....  
*Yang di-Pertuan Agong*

22.....hb Mei 1985

# UNDANG-UNDANG MALAYSIA

## Akta 315

### AKTA KEWANGAN 1985

Suatu Akta untuk meminda Akta Cukai Pendapatan 1967 dan Akta Petroleum (Cukai Pendapatan) 1967 dan bagi membuat peruntukan mengenai perkaraperkara yang berkaitan dengannya.

[ ]

MAKA INILAH DIPERBUAT UNDANG-UNDANG oleh Duli Yang Maha Mulia Seri Paduka Baginda Yang di-Pertuan Agong dengan nasihat dan persetujuan Dewan Negara dan Dewan Rakyat yang bersidang dalam Parlimen, dan dengan kuasa daripadanya, seperti berikut

#### BABI PERMULAAN

1. Akta ini bolehlah dinamakan Akta Kewangan 1985 hendaklah sebagaimana yang dipermulaan peruntukkan dalam Akta ini. *Tajuk ringkas dan mula berkuatkuasa*
2. Akta Cukai Pendapatan 1967 dan Akta Petroleum Pindaan (Cukai Pendapatan) 1967 adalah masing-masingnya -Akta. dipinda mengikut cara yang masing-masingnya dinyatakan dalam Bab II dan III. *Pindaan bagi akta-akta. Akta 53 Akta 45/67*

#### BAB II PINDAAN KEPADA AKTA CUKAI PENDAPATAN 1967

3. Peruntukan-peruntukan dalam Bab ini hendaklah Mula berkuatkuasa bagi tahun taksiran 1985 dan tahun-tahun taksiran yang berikutnya. *Mula berkuatkuasanya pindaan-pindaan kepada Akta Cukai Pendapatan 1967.*
4. Seksyen 45 Akta Cukai Pendapatan 1967 adalah Pindaan dipinda dengan menggantikan perkataan-perkataan "one hundred thousand ringgit" dalam subseksyen (6) dengan perkataan-perkataan "three hundred thousand ringgit". *Pindaan seksyen 45. Akta 53*

PINDAAN KEPADA AKTA PETROLEUM  
(CUKAI PENDAPATAN) 1967

Mula  
berkuat  
kuasanya  
pindaan-  
pindaan  
kepada Akta  
Petroleum  
(Cukai  
Pendapatan)  
1967.

5. Peruntukan-peruntukan dalam Bab ini hendaklah berkuatkuasa bagi tahun taksiran 1985 dan tahun-tahun taksiran yang berikutnya.

Pindaan  
seksyen 18.  
Akta 45/67.

6. Subseksyen (1) seksyen 18 Akta Petroleum (Cukai Pendapatan) 1967 yang disebut "Akta ibu" dalam Bab ini, adalah dipinda

(a) dengan menggantikan noktah di hujung perenggan (1) dengan tanda dan perkataan I; or";

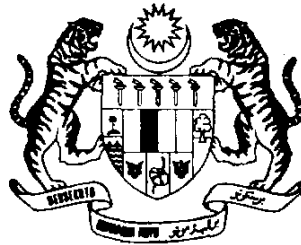
(b) dengan memasukkan selepas sahaja perenggan (1) perenggan baru (m) yang berikut

"(m) any sum paid by way of rentals in respect of a motor vehicle (other than a lorry, truck, bus, mini bus, van or station wagon licensed or permitted by the appropriate authority for commercial transportation of goods or passengers) in excess of twenty-five thousand ringgit

Provided that the maximum amount of deduction of rentals in respect of such motor vehicle in the year of assessment and subsequent years of assessment shall not in the aggregate exceed twenty-five thousand ringgit in respect of the said motor vehicle."

Pindaan  
jadual 2.

7. Jadual 2 kepada Akta ibu adalah dipinda dengan menggantikan perkataan "fifteen" dalam subperenggan (2) perenggan 2 dengan perkataan "twenty-five".



# **LAWS OF MALAYSIA**

**Act 315**

**FINANCE ACT 1985**

## LAWS OF MALAYSIA

## Act 315

## FINANCE ACT 1985

An Act to amend the Income Tax Act 1967 and the Petroleum (Income Tax) Act 1967 and to provide for matters connected therewith.

[ ]

BE IT ENACTED by the Duli Yang Maha Mulia Seri Paduka Baginda Yang di-Pertuan Agong with the advice and consent of the Dewan Negara and Dewan Rakyat in Parliament assembled, and by the authority of the same, as follows:

## CHAPTER I

## PRELIMINARY

1. This Act may be cited as the Finance Act 1985 and shall have effect as provided in this Act.

Short title  
and  
commencement.

2. The Income Tax Act 1967 and the Petroleum (Income Tax) Act 1967 are amended respectively in the manner specified in Chapters II and III respectively.

Amendments of  
Acts. Act  
53. Act  
45/67.

## CHAPTER 11

## AMENDMENTS TO THE INCOME TAX ACT 1967

3. The provisions of this Chapter shall have effect for the year of assessment 1985 and subsequent years of assessment.

Commencement of  
amendments  
to the Income  
Tax Act 1967.

4. Section 45 of the Income Tax Act 1967 is amended by substituting for the words "one hundred thousand ringgit" in subsection (6) the words "three hundred thousand ringgit".

Amendment  
of section 45.  
Act 53.

CHAPTER III

AMENDMENTS TO THE PETROLEUM (INCOME TAX)  
ACT 1967

Commencement of amendments to the Petroleum (Income Tax) Act 1967.

5. The provisions of this Chapter shall have effect for the year of assessment 1985 and subsequent years of assessment.

Amendment of section 18. Act 45/67.

6. Subsection (1) of section 18 of the Petroleum (Income Tax) Act 1967 which in this Chapter is referred to as "the principal Act", is amended

(a) by substituting for the full stop at the end of paragraph (1) the sign and the word `; or"; and

(b) by inserting immediately after paragraph (1) the following new paragraph (m)

"(m) any sum paid by way of rentals in respect of a motor vehicle (other than a lorry, truck, bus, mini bus, van or station wagon licensed or permitted by the appropriate authority for commercial transportation of goods or passengers) in excess of twenty-five thousand ringgit:

Provided that the maximum amount of deduction of rentals in respect of such motor vehicle in the year of assessment and subsequent years of assessment shall not in the aggregate exceed twenty-five thousand ringgit in respect of the said motor vehicle."

Amendment of Schedule 2.

7. Schedule 2 to the principal Act is amended by substituting for the word "fifteen" in subparagraph (2) of paragraph 2 the word "twenty-five".