

MEASURES FOR THE COLLECTION, ADMINISTRATION AND ENFORCEMENT OF TAX BILL 2025

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A BILL

i n t i t u l e d

An Act to provide for measures relating to the implementation of the collection, administration and enforcement of tax by amending the Income Tax Act 1967, the Real Property Gains Tax Act 1976, the Stamp Act 1949, the Labuan Business Activity Tax Act 1990 and the Petroleum (Income Tax) Act 1967.

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ENACTED by the Parliament of Malaysia as follows:

PART I

PRELIMINARY

Short title

1. This Act may be cited as the Measures for the Collection, Administration and Enforcement of Tax Act 2025.

Amendment of Acts

2. The Income Tax Act 1967 [*Act 53*], the Real Property Gains Tax Act 1976 [*Act 169*], the Stamp Act 1949 [*Act 378*], the Labuan Business Activity Tax Act 1990 [*Act 445*] and the Petroleum (Income Tax) Act 1967 [*Act 543*] are amended in the manner specified in Parts II, III, IV, V and VI respectively.

PART II

AMENDMENTS TO THE INCOME TAX ACT 1967

Commencement of amendments to the Income Tax Act 1967

3. (1) Section 4 has effect for the year of assessment 2027 and subsequent years of assessment.

(2) Paragraphs 5(a) and (c) and subparagraph 5(b)(ii) come into operation on 1 January 2027.

(3) Subparagraph 5(b)(i) has effect for the year of assessment 2026 and subsequent years of assessment.

(4) Paragraph 5(d) comes into operation on 1 January 2026.

Amendment of section 82B

4. The Income Tax Act 1967, which is referred to as the “principal Act” in this Part, is amended in section 82B—

(a) in the shoulder note, by substituting for the words “**chargeable income and tax payable**” the words “**chargeable income, tax payable, etc.**”;

(b) by inserting after subsection (1) the following subsection:

“(1A) Where a person referred to in paragraphs 86(1)(a) and (b) has furnished to the Director General a return in accordance with section 86, that person shall provide information and furnish documents as may be determined by the Director General for the purpose of ascertaining the divisible income or the divisible loss from the business of a partnership on an electronic medium or by way of electronic transmission within thirty days after the due date for furnishing of the return.”; and

(c) in subsection (2), by substituting for the words “subsection (1)” the words “subsections (1) and (1A)”.

Amendment of section 152A

5. Section 152A of the principal Act is amended—

(a) in subsection (3), by substituting for the words “in writing” the words “in a prescribed form”;

(b) in subsection (3A)—

(i) by inserting after the words “subsection 75(1)” the words “or 86(1)”; and

(ii) by substituting for the words “in writing” the words “in a prescribed form”;

(c) by inserting after subsection (3A) the following subsection:

“(3B) The authorization referred to in subsections (3) and (3A) shall be furnished to the Director General on an electronic medium or by way of electronic transmission in accordance with this section.”; and

(d) in subsection (4), by inserting after the words “subsection (3)” the words “or (3A)”.

PART III

AMENDMENTS TO THE REAL PROPERTY GAINS TAX ACT 1976

Commencement of amendments to the Real Property Gains Tax Act 1976

6. (1) Sections 7, 8, 9, 10, 11 and 12 come into operation on 1 January 2026.

(2) Section 13 comes into operation on 1 January 2027.

Amendment of section 13

7. The Real Property Gains Tax Act 1976, which is referred to as the “principal Act” in this Part, is amended in section 13 by inserting after subsection (7) the following subsections:

“(8) A person who disposes of a chargeable asset and is required to make a return under this section may notify the acquirer the amount of tax payable on the chargeable gain for the disposal in the return made under subsection (1) for the purposes of section 21B.

(9) The notification made under subsection (8) shall be deemed to have been served on the acquirer by the disposer on an electronic medium or by way of electronic transmission on the day which the return made under subsection (1) is furnished to the Director General.”.

Amendment of section 13A

8. Section 13A of the principal Act is amended by inserting after subsection (1) the following subsection:

“(1A) The person referred to in subsection (1) shall furnish to the Director General an amended return in the prescribed form on an electronic medium or by way of electronic transmission in accordance with section 57A.”.

Amendment of section 19A

9. Paragraph 19A(5)(a) of the principal Act is amended by substituting for the words “in writing” the words “in the prescribed form”.

Amendment of section 36

10. Paragraph 36(1)(b) of the principal Act is amended by substituting for the words “section 27 or subsection 28(3)” the words “section 27, subsection 28(3), section 28A or 28B”.

New section 43A

11. The principal Act is amended by inserting after section 43 the following section:

“Power to issue guidelines

43A. (1) The Director General may issue guidelines as the Director General thinks expedient or necessary to clarify the provisions of this Act or to facilitate the compliance of the law or any other matter relating to this Act.

(2) The Director General may revoke, revise or amend the whole or any part of any guidelines issued under this section.”.

Amendment of section 51

12. Section 51 of the principal Act is amended by inserting after subsection (1) the following subsection:

“(1A) The Director General may, by notice in writing, withdraw at any time the declaration made under subsection (1).”.

Amendment of section 57A

13. Section 57A of the principal Act is amended—

(a) in subsection (3), by substituting for the words “in writing” the words “in a prescribed form”; and

(b) by inserting after subsection (3) the following subsection:

“(3A) The authorization referred to in subsection (3) shall be furnished to the Director General on an electronic medium or by way of electronic transmission in accordance with this section.”.

PART IV

AMENDMENTS TO THE STAMP ACT 1949

Commencement of amendments to the Stamp Act 1949

14. This Part comes into operation on 1 January 2026.

Amendment of section 4A

15. The Stamp Act 1949, which is referred to as the “principal Act” in this Part, is amended in subsection 4A(3) by substituting for the words “not exceeding two hundred and fifty ringgit” the words “of not less than one thousand ringgit and not exceeding ten thousand ringgit”.

Amendment of section 9

16. Subsection 9(3) of the principal Act is amended by substituting for the words “two hundred ringgit or ten per centum” the words “five hundred ringgit or twenty per centum”.

Amendment of section 12A

17. Section 12A of the principal Act is amended by substituting for the words “Item 32(a) or (aa)” the words “Item 32(a), (aa) or (ab)”.

Amendment of section 17

18. Section 17 of the principal Act is amended by substituting for the words “Item 32(a) or (aa)” wherever appearing the words “Item 32(a), (aa) or (ab)”.

Amendment of section 20

19. Subsection 20(4) of the principal Act is amended by substituting for the words “Item 32(a) or (aa)” the words “Item 32(a), (aa) or (ab)”.

Amendment of section 20B

20. Subsection 20B(2) of the principal Act is amended by substituting for the words “Item 32(a) or (aa)” the words “Item 32(a), (aa) or (ab)”.

Amendment of section 35A

21. Subsection 35A(2) of the principal Act is amended by deleting the words “for a year of assessment”.

Amendment of section 36

22. Section 36 of the principal Act is amended by substituting for subsection (2) the following subsection:

“(2) For the purposes of this Act, where—

(a) the return is furnished together with an instrument within the period specified in section 43 or 47, and the Collector is deemed to have made an assessment under paragraph (1)(a)—

(i) the return shall be deemed to be an assessment; and

(ii) the duty payable on the instrument shall be due and payable and the instrument shall be stamped within thirty days from the date of the assessment by the Collector; or

(b) the return is furnished together with an instrument not within the period specified in section 43 or 47, and the Collector is deemed to have made an assessment under paragraph (1)(a)—

(i) the return shall be deemed to be an assessment; and

- (ii) the duty payable on the instrument shall be due and payable and the instrument shall be stamped within thirty days from the date of the assessment by the Collector together with the penalty payable under section 47A.”.

Amendment of section 36D

23. Subsection 36D(2) of the principal Act is amended by inserting after the words “section 36B” the words “, 36CA”.

Amendment of section 47A

24. Subsection 47A(1) of the principal Act is amended by inserting after the words “in or under” the words “subsection 36(2),”.

Amendment of section 61

25. Section 61 of the principal Act is amended by substituting for the words “not exceeding two thousand five hundred ringgit” the words “of not less than two thousand five hundred ringgit and not exceeding fifty thousand ringgit”.

Amendment of section 63

26. Subsection 63(1) of the principal Act is amended by substituting for the words “not exceeding one thousand five hundred ringgit” the words “of not less than one thousand ringgit and not exceeding ten thousand ringgit”.

Amendment of section 64

27. Section 64 of the principal Act is amended by substituting for the words “not exceeding one thousand five hundred ringgit” the words “of not less than one thousand ringgit and not exceeding ten thousand ringgit”.

Amendment of section 72A

28. Section 72A of the principal Act is amended by substituting for the words “not exceeding five thousand ringgit” the words “of not less than two thousand five hundred ringgit and not exceeding fifty thousand ringgit”.

New section 76B

29. The principal Act is amended by inserting after section 76A the following section:

“Power to issue guidelines

76B. (1) The Collector may issue guidelines as the Collector thinks expedient or necessary to clarify the provisions of this Act or to facilitate the compliance of the law or any other matter relating to this Act.

(2) The Collector may revoke, revise or amend the whole or any part of any guidelines issued under this section.”.

Amendment of section 77A

30. Paragraph 77A(1)(f) of the principal Act is amended by inserting after the words “39(4)” the words “, 50B(2)”.

PART V

**AMENDMENTS TO THE LABUAN BUSINESS ACTIVITY
TAX ACT 1990**

**Commencement of amendments to the Labuan Business Activity
Tax Act 1990**

31. (1) Sections 32, 33, 34, 35, 36, 37, 38 and 40, paragraphs 39(a), (b), (f), (g) and (h) and subparagraph 39(c)(ii) come into operation on 1 January 2026.

(2) Subparagraph 39(c)(i) and paragraphs 39(d) and (e) come into operation on 1 January 2027.

Amendment of section 3A

32. The Labuan Business Activity Tax Act 1990, which is referred to as the “principal Act” in this Part, is amended in section 3A by substituting for the words “in the prescribed form” the words “in the form as determined by the Director General”.

Amendment of section 5

33. Section 5 of the principal Act is amended—

(a) in subsection (1), by substituting for the words “in the prescribed form” the words “in the form as determined by the Director General”; and

(b) in subsection (2), by deleting the word “prescribed”.

Amendment of section 6A

34. Paragraph 6A(1)(a) of the principal Act is amended by substituting for the words “in the appropriate prescribed form” the words “in the form as determined by the Director General”.

Amendment of section 10

35. Section 10 of the principal Act is amended—

(a) in subsection (1), by substituting for the words “in the prescribed form” the words “in the form as determined by the Director General”; and

(b) in subsection (2), by deleting the word “prescribed”.

New section 18A

36. The principal Act is amended by inserting after section 18 the following section:

“Authorized officer

18A. (1) The Director General may, in writing, authorize any officer or other official to exercise the powers conferred under this Act.

(2) Any officer or official authorized under subsection (1) shall be deemed to be an authorized officer within the meaning of this Act.

(3) The Director General shall issue to each authorized officer exercising any of the powers conferred under section 22D an authority card which shall be signed by the Director General.

(4) Whenever the authorized officer exercises any of the powers conferred under section 22D, the authorized officer shall, on demand, produce to the person against whom the power is being exercised the authority card issued to him under subsection (3).”.

Substitution of section 21A

37. The principal Act is amended by substituting for section 21A the following section:

“Forms

21A. The Director General may, in such manner as he deems fit, determine such forms as are required by this Act in connection with the operation of this Act.”.

Amendment of section 21B

38. Section 21B of the principal Act is amended—

- (a) in paragraph (1)(a), by substituting for the words “any prescribed form” the words “any form as determined by the Director General”; and
- (b) in subsection (2), by deleting the word “prescribed” wherever appearing.

Amendment of section 21C

39. Section 21C of the principal Act is amended—

- (a) in subsection (1), by substituting for the words “any prescribed form” the words “any form as determined by the Director General”;
- (b) by substituting for subsection (2) the following subsection:
 - “(2) For the purposes of subsection (1), the Director General may determine any conditions and specifications under which the form is furnished.”;
- (c) in subsection (3)—
 - (i) by substituting for the words “may authorize in writing” the words “may, by a form, authorize”; and
 - (ii) by deleting the word “prescribed”;
- (d) by inserting after subsection (3) the following subsections:
 - “(3A) The officer referred to in section 16 may, by a form, authorize an employee to furnish on his behalf any form in the manner provided for in subsection (1).
 - (3B) The authorization referred to in subsections (3) and (3A) shall be furnished to the Director General on an electronic medium or by way of electronic transmission in accordance with this section.”;

- (e) in subsection (4), by substituting for the words “A prescribed form furnished in accordance with subsection (3)” the words “The form as determined by the Director General in accordance with subsection (3) or (3A)”;
- (f) in subsection (5), by deleting the word “prescribed” wherever appearing;
- (g) in subsection (6), by deleting the word “prescribed” wherever appearing; and
- (h) by inserting after subsection (6) the following subsection:

“(7) In this section, “tax agent” has the meaning assigned to it in section 153 of the Income Tax Act 1967.”.

Amendment of section 28

40. Section 28 of the principal Act is amended by substituting for the words “no form is prescribed” the words “no means is determined”.

PART VI

AMENDMENTS TO THE PETROLEUM (INCOME TAX) ACT 1967

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

41. (1) Section 42 and paragraph 43(d) come into operation on 1 January 2026.

(2) Paragraphs 43(a), (b) and (c) come into operation on 1 January 2027.

New section 67A

42. The Petroleum (Income Tax) Act 1967, which is referred to as the “principal Act” in this Part, is amended by inserting after section 67 the following section:

“Power to issue guidelines

67A. (1) The Director General may issue guidelines as the Director General thinks expedient or necessary to clarify the provisions of this Act or to facilitate the compliance of the law or any other matter relating to this Act.

(2) The Director General may revoke, revise or amend the whole or any part of any guidelines issued under this section.”.

Amendment of section 82A

43. Section 82A of the principal Act is amended—

(a) in subsection (3), by substituting for the words “in writing” the words “in a prescribed form”;

(b) in subsection (3A), by substituting for the words “in writing” the words “in a prescribed form”;

(c) by inserting after subsection (3A) the following subsection:

“(3B) The authorization referred to in subsections (3) and (3A) shall be furnished to the Director General on an electronic medium or by way of electronic transmission in accordance with this section.”; and

(d) by substituting for subsection (4) the following subsection:

“(4) A prescribed form furnished in accordance with subsection (3) or (3A) on behalf of any chargeable person or person referred to in subsection 27(2) shall be presumed to have been furnished on

the authority of the chargeable person or person referred to in subsection 27(2), until the contrary is proved, and the chargeable person or person referred to in subsection 27(2) shall be deemed to be cognizant of its contents.”.

EXPLANATORY STATEMENT

This Bill seeks to amend the Income Tax Act 1967 (“Act 53”), the Real Property Gains Tax Act 1976 (“Act 169”), the Stamp Act 1949 (“Act 378”), the Labuan Business Activity Tax Act 1990 (“Act 445”) and the Petroleum (Income Tax) Act 1967 (“Act 543”).

AMENDMENTS TO THE INCOME TAX ACT 1967

Part II of this Bill seeks to amend the Income Tax Act 1967.

2. *Clause 4* seeks to amend section 82B of Act 53.

Paragraph 4(b) seeks to introduce a new subsection 82B(1A) into Act 53 to provide for the obligation to provide information and furnish documents as may be determined by the Director General on an electronic medium or by way of electronic transmission for the purpose of determining divisible income or loss from the business of a partnership.

3. *Clause 5* seeks to amend section 152A of Act 53.

Paragraph 5(a) and *subparagraph 5(b)(ii)* seeks to amend section 152A of Act 53 to enable any person to authorize a tax agent or an employee, by a prescribed form, to furnish on his behalf any form prescribed under Act 53.

Subparagraph 5(b)(i) seeks to amend subsection 152A(3A) of Act 53 to expand the application of subsection 152A(3A) of Act 53 to a partnership.

Paragraph 5(c) seeks to introduce a new subsection 152A(3B) into Act 53 to provide for the manner of furnishing the authorization under subsections 152A(3) and (3A) of Act 53 on an electronic medium or by way of electronic transmission.

Paragraph 5(d) seeks to amend subsection 152A(4) of Act 53 to clarify that the form furnished by an employee on behalf of a company, body of persons or partnership under subsection 152A(3A) of Act 53 is presumed to have been furnished on the authority given by the company, body of persons or partnership. The company, body of persons and partnership is deemed to be cognizant of the content of the form.

AMENDMENTS TO THE REAL PROPERTY GAINS TAX ACT 1976

Part III of this Bill seeks to amend the Real Property Gains Tax Act 1976.

4. *Clause 7* seeks to introduce new subsections 13(8) and (9) into Act 169.

The proposed new subsection 13(8) seeks to provide that the disposer has an option to notify the acquirer of the amount of tax payable by the disposer.

The proposed new subsection 13(9) seeks to provide that the notification referred to in subsection 13(8) of Act 169 shall be deemed to have been served on the acquirer on the day the return is furnished to the Director General in accordance with subsection 13(4) of Act 169.

5. *Clause 8* seeks to introduce a new subsection 13A(1A) into Act 169 following the introduction of the self-assessment system. The proposed amendment provides that an amended return under Act 169 shall be furnished on an electronic medium or by way of electronic transmission.

6. *Clause 9* seeks to amend paragraph 19A(5)(a) of Act 169 to provide that an application for relief shall be furnished to the Director General in the prescribed form.

7. *Clause 10* seeks to amend paragraph 36(1)(b) of Act 169 to provide for offences and punishment for failure to comply with the notices issued under sections 28A and 28B of Act 169.

8. *Clause 11* seeks to introduce a new section 43A into Act 169 to empower the Director General to issue guidelines.

9. *Clause 12* seeks to introduce a new subsection 51(1A) into Act 169 to empower the Director General to revoke the declaration of a person as the agent of any other person made under subsection 51(1) of Act 169.

10. *Clause 13* seeks to introduce a new subsection 57A(3A) into Act 169 to provide that an authorization made to a nominee, a tax agent, an advocate and solicitor of the High Court of Malaya or an advocate of the High Court of Sabah and Sarawak shall be furnished on an electronic medium or by way of electronic transmission.

AMENDMENTS TO THE STAMP ACT 1949

Part IV of this Bill seeks to amend the Stamp Act 1949.

11. *Clause 15* seeks to amend subsection 4A(3) of Act 378 to increase the fine relating to the failure to register an instrument executed outside Malaysia in accordance with subsection 4A(2) of Act 378 from a fine of not exceeding two hundred and fifty ringgit to a fine of not less than one thousand ringgit and not exceeding ten thousand ringgit.

12. *Clause 16* seeks to amend subsection 9(3) of Act 378 to increase the additional amount imposed on an authorized person who fails to pay the amount of stamp duty due and collected by him from two hundred ringgit or ten per centum of the amount due whichever is the greater to five hundred ringgit or twenty per centum of the amount due whichever is the greater.

13. *Clause 21* seeks to amend subsection 35A(2) of Act 378 to clarify that a return shall be furnished together with an instrument which has been executed and chargeable with duty.

14. *Clause 22* seeks to amend subsection 36(2) of Act 378.

The proposed new paragraph 36(2)(a) seeks to provide that if a return and an instrument is furnished within the period specified in sections 43 and 47 of Act 378, the duty on the instrument shall be due and payable and the instrument shall be stamped within thirty days from the date the Collector is deemed to have made the assessment.

The proposed new paragraph 36(2)(b) seeks to provide that if a return and an instrument is not furnished within the period specified in sections 43 and 47 of Act 378, the duty on the instrument shall be due and payable and the instrument shall be stamped within thirty days from the date the Collector is deemed to have made the assessment together with the penalty imposed under section 47A of Act 378.

15. *Clause 23* seeks to amend subsection 36D(2) of Act 378 to provide that the assessment is not final and conclusive under subsection 36D(1) of Act 378 if it appears to the Collector that no sufficient assessment has been made under section 36CA of Act 378.

16. *Clause 25* seeks to amend section 61 of Act 378 to increase the fine relating to the offence of not setting forth all the facts and circumstances in relation to an instrument from a fine of not exceeding two thousand five hundred ringgit to a fine of not less than two thousand five hundred ringgit and not exceeding fifty thousand ringgit.

17. *Clause 26* seeks to amend subsection 63(1) of Act 378 to increase the fine relating to an instrument not duly stamped from a fine of not exceeding one thousand five hundred ringgit to a fine of not less than one thousand ringgit and not exceeding ten thousand ringgit.

18. *Clause 27* seeks to amend section 64 of Act 378 to increase the fine relating to the failure to execute and transmit contract note from a fine of not exceeding one thousand five hundred ringgit to a fine of not less than one thousand ringgit and not exceeding ten thousand ringgit.

19. *Clause 28* seeks to amend section 72A of Act 378 to increase the fine relating to the stamp certificates from a fine of not exceeding five thousand ringgit to a fine of not less than two thousand five hundred ringgit and not exceeding fifty thousand ringgit.

20. *Clause 29* seeks to introduce a new section 76B into Act 378 to empower the Collector to issue guidelines.

21. *Clause 30* seeks to amend paragraph 77A(1)(f) of Act 378 to provide that a registered person may be allowed to obtain a refund of duty paid from the Collector on an electronic medium in a case where subsection 50B(2) of Act 378 applies.

AMENDMENTS TO THE LABUAN BUSINESS ACTIVITY TAX ACT 1990

Part V of this Bill seeks to amend the Labuan Business Activity Tax Act 1990.

22. *Clause 36* seeks to introduce a new section 18A into Act 445 to empower the Director General to authorize any officer or other official to exercise the powers under Act 445.

The proposed new section 18A seeks to provide that the Director General shall issue an authority card to the authorized officer for the purposes of exercising powers under section 22D of Act 445.

23. *Clause 39* seeks to amend section 21C of Act 445.

Paragraph 39(d) seeks to introduce new subsections 21C(3A) and (3B) into Act 445.

The new proposed subsection 21C(3A) seeks to allow officers referred to in section 16 of Act 445 to authorize their employees to furnish any form on behalf of the officer on an electronic medium or by way of electronic transmission.

The new proposed subsection 21C(3B) seeks to provide for the manner of furnishing the authorization under subsections 21C(3) and (3A) of Act 445 on an electronic medium or by way of electronic transmission.

AMENDMENTS TO THE PETROLEUM (INCOME TAX) ACT 1967

Part VI of this Bill seeks to amend the Petroleum (Income Tax) Act 1967.

24. *Clause 42* seeks to introduce a new section 67A into Act 543 to empower the Director General to issue guidelines.

25. *Clause 43* seeks to amend section 82A of Act 543.

Paragraph 43(c) seeks to introduce a new subsection 82A(3B) into Act 543 to provide for the manner to furnish the authorization under subsections 82A(3) and (3A) of Act 543 on an electronic medium or by way of electronic transmission.

Paragraph 43(d) seeks to amend subsection 82A(4) of Act 543 to clarify that a prescribed form which is furnished by a tax agent or an employee under subsections 82A(3) and (3A) of Act 543 is presumed to have been furnished on the authority of a chargeable person or a person referred to in subsection 27(2) of Act 543. The chargeable person or person referred to in subsection 27(2) of Act 543 is deemed to be cognizant of the content of the prescribed form.

GENERAL

26. Other amendments not specifically dealt with in this Explanatory Statement are minor or consequential in nature.

FINANCIAL IMPLICATIONS

This Bill will not involve the Government in any extra financial expenditure.

[PN(U2)3446]