



LAWS OF MALAYSIA

Act 833

FINANCE ACT 2021

| | | | |
|----------------------------------------------|-----|-----|------------------|
| Date of Royal Assent | ... | ... | 30 December 2021 |
| Date of publication in the <i>Gazette</i> | ... | ... | 31 December 2021 |

LAWS OF MALAYSIA

Act 833

FINANCE ACT 2021

ARRANGEMENT OF SECTIONS

CHAPTER I

PRELIMINARY

Section

1. Short title
2. Amendment of Acts

CHAPTER II

AMENDMENTS TO THE INCOME TAX ACT 1967

3. Commencement of amendments to the Income Tax Act 1967
4. Amendment of section 5
5. Amendment of section 6
6. Amendment of section 6D
7. Amendment of section 39
8. Amendment of section 44
9. Amendment of section 46
10. Amendment of section 49
11. Amendment of section 50
12. Amendment of section 60^{AA}
13. Amendment of section 61
14. New section 66A
15. Amendment of section 77^A
16. Amendment of section 89
17. Amendment of section 97^A
18. New section 106A
19. Amendment of section 107^C
20. New section 107^D

Section

21. New section 109^{DA}
22. Amendment of section 120
23. Amendment of section 127
24. Amendment of section 131
25. Amendment of section 131^A
26. Amendment of Schedule 1
27. Amendment of Schedule 6
28. Amendment of Schedule 7^A

CHAPTER III

AMENDMENTS TO THE REAL PROPERTY GAINS TAX ACT 1976

29. Commencement of amendments to the Real Property Gains Tax Act 1976
30. Amendment of section 21^B
31. Amendment of section 32
32. New section 57^B
33. Amendment of Schedule 2
34. Amendment of Schedule 4
35. Amendment of Schedule 5

CHAPTER IV

AMENDMENTS TO THE STAMP ACT 1949

36. Commencement of amendments to the Stamp Act 1949
37. New section 36^D
38. Amendment of section 37
39. Amendment of section 39
40. Amendment of section 57
41. Amendment of section 58
42. Amendment of section 77^A
43. New section 77^C
44. Amendment of First Schedule

CHAPTER V

AMENDMENTS TO THE PETROLEUM (INCOME TAX) ACT 1967

Section

45. Commencement of amendments to the Petroleum (Income Tax) Act 1967
46. Amendment of section 37
47. Amendment of section 41A
48. Amendment of section 43
49. Amendment of section 65C
50. Amendment of section 66
51. Amendment of section 66A

CHAPTER VI

AMENDMENTS TO THE LABUAN BUSINESS ACTIVITY TAX ACT 1990

52. Commencement of amendments to the Labuan Business Activity Tax Act 1990
53. Amendment of section 2B
54. Amendment of section 8
55. Amendment of section 10
56. Amendment of section 11
57. New section 16A
58. Amendment of section 23

CHAPTER VII

AMENDMENTS TO THE PROMOTION OF INVESTMENTS ACT 1986

59. Commencement of amendments to the Promotion of Investments Act 1986
60. Amendment of section 2
61. Amendment of title to Chapter 1 of Part II
62. New sections 4G, 4H, 4I, 4J, 4K and 4L
63. Savings and transitional