



LAWS OF MALAYSIA

REPRINT

Act 600

FINANCE ACT 2000

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LAWS OF MALAYSIA**Act 600****FINANCE ACT 2000**

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LAWS OF MALAYSIA**Act 600****FINANCE ACT 2000**

An Act to amend the Income Tax Act 1967, the Petroleum (Income Tax) Act 1967 and the Stamp Act 1949.

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ENACTED by the Parliament of Malaysia as follows:

CHAPTER I**PRELIMINARY****Short title**

1. This Act may be cited as the Finance Act 2000.

Amendments of Acts

2. The Income Tax Act 1967 [*Act 53*], the Petroleum (Income Tax) Act 1967 [*Act 543*] and the Stamp Act 1949 [*Act 378*] are amended in the manner specified in Chapters II, III and IV respectively.

CHAPTER II**AMENDMENTS TO THE INCOME TAX ACT 1967****Commencement of amendments to the Income Tax Act 1967**

3. (1) The amendments in sections 5, 6, 7, 8, 11, 12 and 15 shall have effect for the year of assessment 2000 in respect of the basis period ending in the year 2000 (current year basis) and subsequent years of assessment.

(2) The amendments in sections 4, 9, 10 and 14 shall have effect upon the coming into operation of this Act.