



# LAWS OF MALAYSIA

REPRINT

**Act 544**

**FINANCE ACT 1996**

*Incorporating all amendments up to 1 January 2006*

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**FINANCE ACT 1996**

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# LAWS OF MALAYSIA

## Act 544

### FINANCE ACT 1996

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**LAWS OF MALAYSIA****Act 544****FINANCE ACT 1996**

An Act to amend the Income Tax Act 1967, the Real Property Gains Tax Act 1976, the Petroleum (Income Tax) Act 1967, the Stamp Act 1949, the Labuan Offshore Business Activity Tax Act 1990 and the Goods Vehicle Levy Act 1983.

[ ]

**BE IT ENACTED** by the 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****Short title**

1. This Act may be cited as the Finance Act 1996.

**Amendments of Acts**

2. The Income Tax Act 1967 [*Act 53*], the Real Property Gains Tax Act 1976 [*Act 169*], the \*Petroleum (Income Tax) Act 1967 [*Act 45 of 1967*], the Stamp Act 1949 [*Act 378*], the Labuan Offshore Business Activity Tax Act 1990 [*Act 445*] and the Goods Vehicle Levy Act 1983 [*Act 294*] are amended in the manner specified in Chapters II, III, IV, V, VI and VII respectively.

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\*NOTE—The Petroleum (Income Tax) 1967 [*Act 45 of 1967*] has since been revised as the Petroleum (Income Tax) Act 1967 [*Act 543*].