



LAWS OF MALAYSIA

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Act 531

FINANCE ACT 1995

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FINANCE ACT 1995

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LAWS OF MALAYSIA**Act 531****FINANCE ACT 1995**

An Act to amend the Income Tax Act 1967, the Petroleum (Income Tax) Act 1967, the Stamp Act 1949 and the Promotion of Investments Act 1986.

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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 1995.

Amendments of Acts

2. The Income Tax Act 1967 [*Act 53*], the Petroleum (Income Tax) Act 1967 [*Act 543*], the Stamp Act 1949 [*Act 378*] and the Promotion of Investments Act 1986 [*Act 327*] are amended in the manner specified in Chapters II, III, IV and V respectively.

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

3. (1) Except for section 6, paragraphs 19(c) and (e), this Chapter shall have effect for the year of assessment 1995 and subsequent years of assessment.