

INCOME TAX (PRESCRIBED FEES UNDER SCHEDULE 5 TO THE ACT) RULES 2020

PU (A) 274
22 September 2020

IN exercise of the powers conferred by paragraph 154(1)(b) of the Income Tax Act 1967 [Act 53], the Minister makes the following rules:

CITATION AND COMMENCEMENT

- 1(1) These rules may be cited as the **Income Tax (Prescribed Fees under Schedule 5 to the Act) Rules 2020**.
- 1(2) This Rules comes into operation on 25th September 2020.

PRESCRIBED FEES

- 2 For the purpose of the payment of the fees under Schedule 5 to the Act, the prescribed fees shall be as specified in the Schedule.

REVOCAATION

- 3 The Income Tax (Prescribed Fees under Schedule 5 to the Act) Rules 1998 [P.U. (A) 497/1998] are revoked.

SCHEDULE

[RULE 2]

PRESCRIBED FEES PAYABLE UNDER SCHEDULE 5 TO THE ACT

INCOME TAX ACT 1967

| [1] Item | [2] Fee Payable |
|---|---|
| 1. The filing of a notice of appeal to the High Court (paragraph 34) | RM200.00 in respect of each deciding order against which an appeal is lodged |
| 2. Cost of notes of proceedings (paragraph 37A) (a) in the form of printed copy (b) in the form of compact disc | RM2.00 per page for the first copy RM1.00 per page for the second or subsequent copy |
| 3. Copy of any document filed during the proceedings before the Special Commissioner (paragraph 37A) | RM2.00 per page |
| 4. Copy of the grounds of decision from the Special Commissioners for the purposes of authorized publication [subparagraph 43(2)] | RM5.00 per page |