



LAWS OF MALAYSIA

Act A1636

**WINDFALL PROFIT LEVY (AMENDMENT)
ACT 2021**

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WINDFALL PROFIT LEVY (AMENDMENT) ACT 2021

An Act to amend the Windfall Profit Levy Act 1998.

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ENACTED by the Parliament of Malaysia as follows:

Short title and commencement

1. (1) This Act may be cited as the Windfall Profit Levy (Amendment) Act 2021.

(2) This Act comes into operation on a date to be appointed by the Minister by notification in the *Gazette*.

Substitution of section 13

2. The Windfall Profit Levy Act 1998 [Act 592], which is referred to as the “principal Act” in this Act, is amended by substituting for section 13 the following section:

“Remission of levy and penalty

13. (1) The Minister may, if he deems fit, remit the whole or any part of the levy due and payable under this Act.

(2) The Director General may, if he deems fit, remit the whole or any part of the penalty under section 9.

(3) Where a person who has been granted remission under subsection (1) or (2) has paid any levy or penalty to which the remission relates, subject to subsection 14(3), he shall be entitled to a refund of the amount of the levy or penalty paid which had been remitted.”.

Substitution of section 14

3. The principal Act is amended by substituting for section 14 the following section:

“Claim for refund of levy and penalty overpaid or erroneously paid, etc.

14. (1) Any person who has overpaid or erroneously paid any levy or penalty, or is entitled to a refund of the levy or penalty under section 13 may make a claim for refund in the prescribed form.

(2) A claim for refund under subsection (1) shall be made to the Director General within one year from the date such overpayment or erroneous payment occurred or such entitlement of the refund occurred.

(3) The Director General may reduce or disallow any refund in respect of the claim under subsection (1) to the extent that the refund would unjustly enrich the person referred to in subsection (1).”.

New section 14A

4. The principal Act is amended by inserting after section 14 the following section:

“Refund upon satisfaction of Director General and with supporting evidence

14A. (1) A claim for refund of levy or penalty under subsection 14(1) shall be supported by such evidence as required by the Director General.

(2) The Director General may make such refund in respect of the claim made by any person under subsection 14(1) after being satisfied that the person has properly established the claim.”.