



31 Disember 2021
31 December 2021
P.U. (A) 499

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH CUKAI PENDAPATAN (PENGEQUALIAN)
(NO. 9) 2002 (PINDAAN) 2021

*INCOME TAX (EXEMPTION)
(NO. 9) 2002 (AMENDMENT) ORDER 2021*

DISIARKAN OLEH/
PUBLISHED BY
JABATAN PEGUAM NEGARA/
ATTORNEY GENERAL'S CHAMBERS

AKTA CUKAI PENDAPATAN 1967

PERINTAH CUKAI PENDAPATAN (PENGECUALIAN) (NO. 9) 2002
(PINDAAN) 2021

PADA menjalankan kuasa yang diberikan oleh perenggan 127(3)(b) Akta Cukai Pendapatan 1967 [*Akta 53*], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Cukai Pendapatan (Pengecualian) (No. 9) 2002 (Pindaan) 2021**.

(2) Perintah ini berkuat kuasa mulai tahun taksiran 2021.

Pindaan perenggan 2

2. Perintah Cukai Pendapatan (Pengecualian) (No. 9) 2002 [*P.U. (A) 57/2002*], yang disebut “Perintah ibu” dalam Perintah ini dipinda dalam perenggan 2 dalam takrif “perkhidmatan yang layak” dengan memotong perkataan “jagaan kesihatan swasta dan”.

Pindaan perenggan 4

3. Perintah ibu dipinda dalam perenggan 4—

(a) dalam subperenggan (1), dengan memotong perkataan “, selain perkhidmatan jagaan kesihatan swasta,”;

(b) dengan memotong subperenggan 1A dan 1B; dan

(c) dengan menggantikan subperenggan (2) dengan subperenggan yang berikut:

“(2) Jika suatu amaun pendapatan yang bersamaan dengan lima puluh peratus daripada nilai peningkatan eksport telah ditentukan bagi suatu tahun taksiran, sekian banyak daripada pendapatan berkanun perniagaan orang itu bagi tahun taksiran itu yang bersamaan dengan nilai

peningkatan eksport itu (atau dengan amaun agregat apa-apa nilai peningkatan eksport itu, mengikut mana-mana yang berkenaan) tetapi tidak melebihi tujuh peratus daripada pendapatan berkanun itu hendaklah dikecualikan daripada cukai.”

Pindaan Jadual

4. Jadual kepada Perintah ibu dipinda dengan memotong perkataan “10. Jagaan kesihatan swasta.”

Dibuat 30 Disember 2021

[Perb. LHDN.AY.A.600-12/1/7(29)-74(1); MOF.TAX(S)700-2/1/150; PN(PU2)80/Jld. 104]

TENGGU DATUK SERI UTAMA ZAFRUL BIN TENGGU ABDUL AZIZ
Menteri Kewangan

[*Akan dibentangkan di Dewan Rakyat menurut subseksyen 127(4) Akta Cukai Pendapatan 1967*]

INCOME TAX ACT 1967

INCOME TAX (EXEMPTION) (NO. 9) 2002 (AMENDMENT) ORDER 2021

IN exercise of the powers conferred by paragraph 127(3)(b) of the Income Tax Act 1967 [Act 53], the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the **Income Tax (Exemption) (No. 9) 2002 (Amendment) Order 2021**.

(2) This Order has effect from the year of assessment 2021.

Amendment of paragraph 2

2. The Income Tax (Exemption) (No. 9) Order 2002 [*P.U. (A) 57/2002*], which is referred to as the “principal Order” in this Order, is amended in paragraph 2 in the definition of “qualifying services” by deleting the words “private health care and”.

Amendment of paragraph 4

3. The principal Order is amended in paragraph 4—

(a) in subparagraph (1), by deleting the words “, other than private health care,”;

(b) by deleting subparagraph 1A and 1B; and

(c) by substituting for subparagraph (2) the following subparagraph:

“(2) Where an amount of income equivalent to fifty per cent of the value of increased exports has been determined for a year of assessment, so much of the statutory income of the business of that person for that year of assessment as is equal to that value of increased exports (or to the aggregate amount of any such value of increased export,

as the case may be) but not exceeding seventy per cent of the statutory income shall be exempted from tax.”.

Amendment of Schedule

4. The schedule to the principal Order is amended by deleting the words “10. Private health care.”.

Made 30 December 2021

[Perb. LHDN.AY.A.600-12/1/7(29)-74(1); MOF.TAX(S)700-2/1/150; PN(PU2)80/Jld. 104]

TENGGU DATUK SERI UTAMA ZAFRUL BIN TENGGU ABDUL AZIZ
Minister of Finance

[To be laid before the Dewan Rakyat pursuant to subsection 127(4) of the Income Tax Act 1967]