



8 September 2020
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P.U. (A) 269

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH CUKAI PENDAPATAN (PENGECUALIAN)
(NO. 9) 2002 (PINDAAN) 2020

*INCOME TAX (EXEMPTION) (NO. 9) 2002
(AMENDMENT) ORDER 2020*

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

AKTA CUKAI PENDAPATAN 1967

PERINTAH CUKAI PENDAPATAN (PENGECCUALIAN) (NO. 9) 2002 (PINDAAN) 2020

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) 2020**.

(2) Perintah ini disifatkan telah berkuat kuasa mulai tahun taksiran 2018 dan hendaklah terus berkuat kuasa hingga tahun taksiran 2020.

Pindaan perenggan 4

2. Perintah Cukai Pendapatan (Pengecualian) (No. 9) 2002 [*P.U. (A) 57/2002*] dipinda dalam perenggan 4—

(a) dalam subperenggan (1), dengan memasukkan selepas perkataan “perenggan 3” perkataan “, selain perkhidmatan jagaan kesihatan swasta,”;

(b) dengan memasukkan selepas subperenggan (1) subperenggan yang berikut:

“(1A) Amaun pendapatan yang disebut dalam perenggan 3 berhubung dengan perkhidmatan jagaan kesihatan swasta hendaklah bersamaan dengan seratus peratus daripada nilai peningkatan eksport.

(1B) Bagi maksud subperenggan 1A, orang yang disebut dalam perenggan 3 adalah tertakluk kepada syarat yang berikut:

(a) sekurang-kurangnya sepuluh peratus daripada jumlah keseluruhan pesakitnya terdiri daripada pelanggan asing

yang telah mendapatkan perkhidmatan jagaan kesihatan swasta dalam setiap tahun taksiran; dan

(b) sekurang-kurangnya sepuluh peratus daripada pendapatan kasarnya dijana daripada pelanggan asing yang telah mendapatkan perkhidmatan jagaan kesihatan swasta dalam setiap tahun taksiran.”; dan

(c) dalam subperenggan (2), dengan menggantikan perkataan “50 peratus daripada nilai peningkatan eksport” dengan perkataan “lima puluh peratus atau seratus peratus daripada nilai peningkatan eksport, mengikut mana-mana yang berkenaan,”.

Dibuat 24 Ogos 2020

[Perb.CR (8.20)116/1-138(2018)(SJ.3)(SK.10); LHDN.AY.A.600-12/1/7(29)-35;
PN(PU2)80/LXXXVIII]

DATO' SRI TENGKU ZAFRUL BIN TENGKU 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 2020

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 2020**.

(2) This Order is deemed to have come into operation from the year of assessment 2018 and shall continue to be in operation until the year of assessment 2020.

Amendment of paragraph 4

2. The Income Tax (Exemption) (No. 9) Order 2002 [*P.U. (A) 57/2002*] is amended in paragraph 4—

(a) in subparagraph (1), by inserting after the words “paragraph 3” the words
“, other than private health care,”;

(b) by inserting after subparagraph (1) the following subparagraphs:

“(1A) The amount of income referred to in paragraph 3 in relation to private health care services shall be equal to one hundred per cent of the value of increased exports.

(1B) For the purposes of subparagraph 1A, the person mentioned in paragraph 3 shall be subject to the following conditions:

- (a) at least ten per cent of its total patients consist of foreign client who have obtained private health care services in each year of assessment; and
- (b) at least ten per cent of its gross income is derived from the foreign client who have obtained private health care services in each year of assessment.”; and
- (c) in subparagraph (2), by substituting for the words “50 per cent of the value of increased exports” the words “fifty per cent or one hundred per cent of the value of increased exports, as the case may be,”.

Made 24 August 2020

[Perb.CR (8.20)116/1-138(2018)(SJ.3)(SK.10); LHDN.AY.A.600-12/1/7(29)-35;
PN(PU2)80/LXXXVIII]

DATO' SRI TENGKU ZAFRUL BIN TENGKU ABDUL AZIZ
Minister of Finance

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