



19 Februari 2019
19 February 2019
P.U. (A) 43

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH CUKAI PENDAPATAN (PENGEQUALIAN)
(NO. 8) 2018 (PINDAAN) 2019

*INCOME TAX (EXEMPTION) (NO. 8) 2018
(AMENDMENT) ORDER 2019*

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

AKTA CUKAI PENDAPATAN 1967

PERINTAH CUKAI PENDAPATAN (PENGECCUALIAN) (NO. 8) 2018 (PINDAAN) 2019

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. 8) 2018 (Pindaan) 2019**.

(2) Perintah ini disifatkan telah mula berkuat kuasa mulai tahun taksiran 2018.

Pindaan perenggan 3

2. Perintah Cukai Pendapatan (Pengecualian) (No. 8) 2018 [*P.U. (A) 387/2018*], yang disebut “Perintah ibu” dalam Perintah ini, dipinda dalam subperenggan 3(e) dengan memotong perkataan “yang terletak di tiga negara di luar Malaysia”.

Pindaan perenggan 7

3. Subperenggan 7(1) Perintah ibu dipinda dengan menggantikan perkataan “pada akhir tahun terakhir tahun-tahun taksiran yang dikecualikan” di mana-mana jua terdapat dengan perkataan “semasa permohonan pertama dibuat di bawah subperenggan 4(3)”.

Pindaan Jadual 2

4. Jadual 2 kepada Perintah ibu dipinda dalam Syarat-syarat bagi hab prinsipal yang telah diluluskan oleh Menteri sebagai status suatu ibu pejabat operasi, suatu pusat perolehan antarabangsa atau suatu pusat pengedaran serantau dan telah diluluskan insentif bagi ibu pejabat operasi, pusat perolehan antarabangsa atau pusat pengedaran serantau berhubung dengan syarat “Amaun minimum perbelanjaan operasi tahunan di Malaysia (dalam ringgit Malaysia)” dengan menggantikan perkataan “13,000,000,00.00” dengan perkataan “13,000,000.00”.

Dibuat 18 Februari 2019
[Perb. 0.3865/73 (SJ.133-8); PN(PU2)80/XCIV]

LIM GUAN ENG
Menteri Kewangan

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

INCOME TAX ACT 1967

INCOME TAX (EXEMPTION) (NO. 8) 2018 (AMENDMENT) ORDER 2019

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. 8) 2018 (Amendment) Order 2019**.

(2) This Order is deemed to have effect from the year of assessment 2018.

Amendment of paragraph 3

2. The Income Tax (Exemption) (No. 8) Order 2018 [*P.U. (A) 387/2018*], which is referred to as the “principal Order” in this Order, is amended in subparagraph 3(e) by deleting the words “which are located in three countries outside Malaysia”.

Amendment of paragraph 7

3. Subparagraph 7(1) of the principal Order is amended by substituting for the words “at the end of the last year of the exempt years of assessment” the words “at the time when the first application is made under subparagraph 4(3)”.

Amendment of Schedule 2

4. Schedule 2 to the principal Order is amended in the Conditions for principal hub that has been approved by the Minister as an operational headquarters, an international procurement centre or a regional distribution centre status and has been approved incentive for operational headquarters, international procurement centre or regional distribution centre in relation to the condition “Minimum amount of annual operating expenditure in Malaysia (in ringgit Malaysia)” by substituting for the words “13,000,000,00.00” the words “13,000,000.00”.

Made 18 February 2019
[Perb. 0.3865/73 (SJ.133-8); PN(PU2)80/XCIV]

LIM GUAN ENG
Minister of Finance

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