



19 Februari 2019  
19 February 2019  
P.U. (A) 42

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT  
GAZETTE*

PERINTAH CUKAI PENDAPATAN (PENGECUALIAN)  
(NO. 7) 2018 (PINDAAN) 2019

*INCOME TAX (EXEMPTION) (NO. 7) 2018 (AMENDMENT)  
ORDER 2019*

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

AKTA CUKAI PENDAPATAN 1967

PERINTAH CUKAI PENDAPATAN (PENGECEUALIAN) (NO. 7) 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. 7) 2018 (Pindaan) 2019**.

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

**Pindaan perenggan 3**

2. Perintah Cukai Pendapatan (Pengecualian) (No. 7) 2018 [*P.U. (A) 386/2018*], yang disebut “Perintah ibu” dalam Perintah ini, dipinda dalam subperenggan 3(d) dengan memotong perkataan “yang terletak di tiga negara di luar Malaysia”.

**Pindaan Jadual 2**

3. Jadual 2 kepada Perintah ibu dipinda—

(a) dalam Syarat-syarat bagi hab prinsipal yang menyediakan perkhidmatan yang layak dengan memotong syarat “Lokasi perkhidmatan yang layak disediakan oleh hab prinsipal kepada syarikat rangkaianannya yang salah satu daripada perkhidmatan yang layak hendaklah daripada item (a) kluster (1) Jadual 1” dan butir-butir yang berhubungan dengannya; dan

(b) dalam Syarat-syarat bagi hab prinsipal yang menyediakan aktiviti perdagangan yang layak dengan memotong syarat “Lokasi aktiviti perdagangan yang layak disediakan oleh hab prinsipal kepada syarikat rangkaianannya” dan butir-butir yang berhubungan dengannya.

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. 7) 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. 7) 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. 7) Order 2018 [*P.U. (A) 386/2018*], which is referred to as the “principal Order” in this Order, is amended in subparagraph 3(d) by deleting the words “which are located in three countries outside Malaysia”.

**Amendment of Schedule 2**

3. Schedule 2 to the principal Order is amended—

(a) in the Conditions for a principal hub which provides qualifying services by deleting the condition “Location where qualifying services are provided by a principal hub to its network companies of which one of the qualifying services shall be from item (a) of cluster (1) of Schedule 1” and the particulars relating to it; and

(b) in the Conditions for a principal hub which provides qualifying trading activities by deleting the condition “Location where qualifying trading activities are provided by a principal hub to its network companies” and the particulars relating to it.

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]*