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WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH CUKAI PENDAPATAN (PENGECUALIAN) 2017

INCOME TAX (EXEMPTION) ORDER 2017



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AKTA CUKAI PENDAPATAN 1967

PERINTAH CUKAI PENDAPATAN (PENGECCUALIAN) 2017

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 (Pengeccualian) 2017**.

(2) Perintah ini hendaklah berkuat kuasa mulai tahun taksiran 2017.

Pengeccualian

2. (1) Menteri mengeccualikan suatu institusi atau organisasi keagamaan dalam tempoh asas bagi suatu tahun taksiran—

(a) daripada pembayaran cukai berkenaan dengan pendapatan kasar yang diperoleh daripada semua sumber; dan

(b) daripada mengemukakan penyata di bawah seksyen 77 Akta.

(2) Bagi maksud perenggan ini, “institusi atau organisasi keagamaan” ertinya suatu institusi atau organisasi keagamaan—

(a) yang ditubuhkan di Malaysia semata-mata bagi maksud ibadat keagamaan atau pemajuan agama dan tidak dikendalikan atau dijalankan terutamanya bagi keuntungan; dan

(b) yang berdaftar dengan Pendaftar Pertubuhan Malaysia atau di bawah mana-mana undang-undang bertulis yang mengawal selia institusi atau organisasi itu.

Dibuat 7 Februari 2017

[Perb. CR(8.09)294/6/4-18(SJ.5)(2016); LHDN.01/10.5-3/68-3-40; PN(PU2)80/LXXXVI]

DATUK SERI JOHARI BIN ABDUL GHANI
Menteri Kewangan Kedua

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

INCOME TAX ACT 1967

INCOME TAX (EXEMPTION) ORDER 2017

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) Order 2017**.
- (2) This Order shall have effect from the year of assessment 2017.

Exemption

2. (1) The Minister exempts a religious institution or organization in the basis period for a year of assessment—
 - (a) from the payment of tax in respect of gross income derived from all sources; and
 - (b) from furnishing a return under section 77 of the Act.
- (2) For the purpose of this paragraph, “a religious institution or organization” means a religious institution or organization—
 - (a) which is established in Malaysia exclusively for the purpose of religious worship or the advancement of religion and is not operated or conducted primarily for profit; and
 - (b) which is registered with the Registrar of Societies Malaysia or under any written law governing such institution or organization.

Made 7 February 2017

[Perb. CR(8.09)294/6/4-18(SJ.5)(2016); LHDN.01/10.5-3/68-3-40; PN(PU2)80/LXXXVI]

DATUK SERI JOHARI BIN ABDUL GHANI
Second Minister of Finance

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