



18 Disember 2012
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WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH CUKAI PENDAPATAN (PENGEQUALIAN)
(NO. 10) 2012

INCOME TAX (EXEMPTION) (NO. 10) ORDER 2012



DISIARKAN OLEH/
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AKTA CUKAI PENDAPATAN 1967

PERINTAH CUKAI PENDAPATAN (PENGECCUALIAN) (NO. 10) 2012

PADA menjalankan kuasa yang diberikan oleh perenggan 127(3A) 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. 10) 2012**.

(2) Perintah ini disifatkan telah mula berkuat kuasa pada 24 April 2012.

Pengecualian

2. Menteri mengecualikan—

(a) Tabung Infrastruktur ASEAN Berhad daripada semua peruntukan Akta; dan

(b) seorang pekerja bukan pemastautin daripada pembayaran cukai pendapatan ke atas semua perolehan atau keuntungan hasil daripada penggajiannya dengan Tabung Infrastruktur ASEAN Berhad.

Dibuat 17 Disember 2012

[Perb. 0.6869/47(S).9); LHDN 01/35/(S)/42/51; PN(PU2)80/LXVI]

DATO' SERI AHMAD HUSNI MOHAMAD HANADZLAH
Menteri Kewangan Kedua

INCOME TAX ACT 1967

INCOME TAX (EXEMPTION) (NO. 10) ORDER 2012

IN exercise of the powers conferred by paragraph 127(3A) 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. 10) Order 2012**.

(2) This Order is deemed to have come into operation on 24 April 2012.

Exemption

2. The Minister exempts—

(a) the ASEAN Infrastructure Fund Limited from all provisions of the Act; and

(b) a non-resident employee from payment of income tax on all gains or profits derived from his employment with the ASEAN Infrastructure Fund Limited.

Made 17 December 2012

[Perb. 0.6869/47(SJ.9); LHDN 01/35/(S)/42/51; PN(PU2)80/LXVI]

DATO' SERI AHMAD HUSNI MOHAMAD HANADZLAH
Second Minister of Finance