



4 Jun 2026
4 June 2026
P.U. (A) 212

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH CUKAI PENDAPATAN (PENGECUALIAN)
(NO. 3) 2023 (PINDAAN) 2026

*INCOME TAX (EXEMPTION) (NO. 3) 2023
(AMENDMENT) ORDER 2026*

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

AKTA CUKAI PENDAPATAN 1967

PERINTAH CUKAI PENDAPATAN (PENGECUALIAN) (NO. 3) 2023 (PINDAAN) 2026

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. 3) 2023 (Pindaan) 2026**.

(2) Perintah ini berkuat kuasa mulai tahun taksiran 2025.

Pindaan Jadual 2

2. Perintah Cukai Pendapatan (Pengecualian) (No. 3) 2023 [*P.U. (A) 252/2023*] dipinda dalam Jadual 2—

(a) dalam ruang Kategori 1, dengan memotong perkataan “Syarikat baharu di bawah subsubperenggan 3(b)(i)”; dan

(b) dalam ruang Kategori 2, dengan memotong perkataan “Syarikat baharu di bawah subsubperenggan 3(b)(ii)”.

Dibuat 22 Mei 2026

[Perb. MOF.TAX.(S)700-2/1/202/JLD.2(2); LHDN.AYA.600-12/1/7/(29)-361; PN(PU2)80/JLD.116]

DATUK SERI AMIR HAMZAH BIN AZIZAN
Menteri Kewangan II

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

INCOME TAX ACT 1967

INCOME TAX (EXEMPTION) (NO. 3) 2023 (AMENDMENT) ORDER 2026

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. 3) 2023 (Amendment) Order 2026**.

(2) This Order has effect from the year of assessment 2025.

Amendment of Schedule 2

2. The Income Tax (Exemption) (No. 3) Order 2023 [P.U. (A) 252/2023] is amended in Schedule 2—

(a) in column Category 1, by deleting the words “New company under subsubparagraph 3(b)(i)”; and

(b) in column Category 2, by deleting the words “New company under subsubparagraph 3(b)(ii)”.

Made 22 May 2026

[Perb. MOF.TAX.(S)700-2/1/202/JLD.2(2); LHDN.AY.A.600-12/1/7/(29)-361; PN(PU2)80/JLD.116]

DATUK SERI AMIR HAMZAH BIN AZIZAN
Finance Minister II

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