



27 Julai 2026
27 July 2026
P.U. (A) 270

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH CUKAI PENDAPATAN
(UNIT AMANAH BERHUBUNG DENGAN PENDAPATAN
YANG DITERIMA DI MALAYSIA DARI LUAR MALAYSIA)
(PENGECUALIAN) 2024 (PINDAAN) 2026

*INCOME TAX (UNIT TRUST IN RELATION TO INCOME
RECEIVED IN MALAYSIA FROM OUTSIDE MALAYSIA)
(EXEMPTION) 2024 (AMENDMENT) ORDER 2026*

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

AKTA CUKAI PENDAPATAN 1967

PERINTAH CUKAI PENDAPATAN (UNIT AMANAH BERHUBUNG DENGAN PENDAPATAN
YANG DITERIMA DI MALAYSIA DARI LUAR MALAYSIA) (PENGECUALIAN) 2024
(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
(Unit Amanah berhubung dengan Pendapatan yang Diterima di Malaysia dari
Luar Malaysia) (Pengecualian) 2024 (Pindaan) 2026**.

(2) Perintah ini mula berkuat kuasa pada 1 Januari 2027.

Pindaan perenggan 1

2. Perintah Cukai Pendapatan (Unit Amanah berhubung dengan Pendapatan yang
Diterima di Malaysia dari Luar Malaysia) (Pengecualian) 2024 [*P.U. (A) 250/2024*]
dipinda dalam subperenggan 1(2) dengan menggantikan perkataan “31 Disember 2026”
dengan perkataan “31 Disember 2030”.

Dibuat 10 Julai 2026

[MOF.TAX(S)700-3/1/915; LHDN.AY.A.600-12/1/7(29)-469; PN(PU2)80/JLD.117]

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 (UNIT TRUST IN RELATION TO INCOME RECEIVED IN MALAYSIA
FROM OUTSIDE MALAYSIA) (EXEMPTION) 2024 (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 (Unit Trust in relation to Income Received in Malaysia from Outside Malaysia) (Exemption) 2024 (Amendment) Order 2026**.

(2) This Order comes into operation on 1 January 2027.

Amendment of paragraph 1

2. The Income Tax (Unit Trust in relation to Income Received in Malaysia from Outside Malaysia) (Exemption) Order 2024 [P.U. (A) 250/2024] is amended in subparagraph 1(2) by substituting for the words “31 December 2026” the words “31 December 2030”.

Made 10 July 2026

[MOF.TAX(S)700-3/1/915; LHDN.AY.A.600-12/1/7(29)-469; PN(PU2)80/JLD.117]

DATUK SERI AMIR HAMZAH BIN AZIZAN
Finance Minister II

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