29 Julai 2026
29 July 2026
P.U. (A) 275

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH CUKAI PENDAPATAN (PENGECUALIAN) (NO. 3) 2024 (PINDAAN) 2026

INCOME TAX (EXEMPTION) (NO. 3) ORDER 2024 (AMENDMENT) ORDER 2026

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

AKTA CUKAI PENDAPATAN 1967

PERINTAH CUKAI PENDAPATAN (PENGECUALIAN) (NO. 3) 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 (Pengecualian) (No. 3) 2024 (Pindaan) 2026**.

(2) Perenggan 2 mula berkuat kuasa pada 1 Januari 2027.

(3) Perenggan 3 mula berkuat kuasa apabila berkuat kuasanya Perintah ini.

Pindaan perenggan 1

2. Perintah Cukai Pendapatan (Pengecualian) (No. 3) 2024 [*P.U. (A) 75/2024*], yang disebut "Perintah ibu" dalam Perintah ini, dipinda dalam subperenggan 1(2) dengan menggantikan perkataan "31 Disember 2026" dengan perkataan "31 Disember 2030".

Pindaan perenggan 2

3. Subperenggan 2(1) Perintah ibu dipinda dengan menggantikan perkataan "yang terbit dari luar Malaysia yang diterima di Malaysia" dengan perkataan "yang diterima di Malaysia dari luar Malaysia".

Dibuat 10 Julai 2026
[MOF.TAX(S)700-3/1/915; LHDN.AY.A.600-12/1/7(29)-470; 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) ORDER 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 (Exemption) (No. 3) Order 2024 (Amendment) Order 2026**.

(2) Paragraph 2 comes into operation on 1 January 2027.

(3) Paragraph 3 comes into operation on the coming into operation of this Order.

Amendment of paragraph 1

2. The Income Tax (Exemption) (No. 3) Order 2024 [*P.U. (A) 75/2024*], which is referred to as the "principal Order" in this Order, is amended in subparagraph 1(2) by substituting for the words "31 December 2026" the words "31 December 2030".

Amendment of paragraph 2

3. Subparagraph 2(1) of the principal Order is amended by substituting for the words "arising from outside Malaysia which is received in Malaysia" the words "which is received in Malaysia from outside Malaysia".

Made 10 July 2026
[MOF.TAX(S)700-3/1/915; LHDN.AY.A.600-12/1/7(29)-470; PN(PU2) 80/JLD.116]

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*]