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# WARTA KERAJAAN PERSEKUTUAN

## *FEDERAL GOVERNMENT GAZETTE*

PERINTAH CUKAI PENDAPATAN  
(SKIM INSENTIF PEJABAT KELUARGA TUNGGAL)  
(PULAU 1 ZON KEWANGAN KHAS FOREST CITY)  
(PENGECUALIAN) 2025

*INCOME TAX  
(SINGLE FAMILY OFFICE INCENTIVE SCHEME)  
(PULAU 1 OF FOREST CITY SPECIAL FINANCIAL ZONE)  
(EXEMPTION) ORDER 2025*

DISIARKAN OLEH/  
*PUBLISHED BY*  
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*ATTORNEY GENERAL'S CHAMBERS*

AKTA CUKAI PENDAPATAN 1967

PERINTAH CUKAI PENDAPATAN (SKIM INSENTIF PEJABAT KELUARGA TUNGGAL)  
(PULAU 1 ZON KEWANGAN KHAS FOREST CITY) (PENGECCUALIAN) 2025

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 (Skim Insentif Pejabat Keluarga Tunggal) (Pulau 1 Zon Kewangan Khas Forest City) (Pengecualian) 2025**.

(2) Perintah ini disifatkan telah mula berkuat kuasa pada 1 September 2024.

**Tafsiran**

2. Dalam Perintah ini—

“bursa saham” ertinya Bursa Malaysia Securities Berhad;

“keluarga tunggal” ertinya suatu keluarga yang anggotanya ialah individu yang mempunyai pertalian nasab langsung daripada nenek moyang tunggal dan termasuklah—

(a) suami atau isteri;

(b) anak kandung;

(c) anak tiri; dan

(d) anak yang diambil menjadi anak angkat mengikut mana-mana undang-undang bertulis;

“Pulau 1 Zon Kewangan Khas Forest City” ertinya Pulau 1, Forest City yang terletak di Mukim Tanjung Kupang, Daerah Johor Bahru, Johor sebagaimana yang ditunjukkan dalam Pelan *Warta* PW50276 yang disimpan di Pejabat Pengarah Ukur dan Pemetaan, Johor;

“syarikat dana keluarga tunggal” ertinya suatu syarikat yang diperbadankan di bawah Akta Syarikat 2016 [*Akta 777*] dan bermastautin di Malaysia yang—

- (a) dimiliki sepenuhnya, secara langsung atau tidak langsung, oleh anggota suatu keluarga tunggal;
- (b) beroperasi di Pulau 1 Zon Kewangan Khas Forest City; dan
- (c) ditubuhkan semata-mata bagi maksud memegang aset dan aktiviti pelaburan bagi kepentingan anggota suatu keluarga tunggal.

### **Pengecualian**

3. Menteri mengecualikan suatu syarikat, perkongsian liabiliti terhad, badan amanah atau koperasi yang dimiliki sepenuhnya, secara langsung atau tidak langsung, oleh anggota suatu keluarga tunggal daripada pembayaran cukai pendapatan berkenaan dengan pendapatan kena cukai daripada laba atau keuntungan yang diterima daripada pelupusan syer suatu syarikat yang diperbadankan di Malaysia yang tidak tersenarai di bursa saham kepada suatu syarikat dana keluarga tunggal.

### **Syarat pengecualian**

4. (1) Pengecualian yang diberikan di bawah perenggan 3 adalah tertakluk kepada syarat yang berikut:

- (a) syarikat dana keluarga tunggal itu hendaklah mendapatkan surat perakuan daripada Suruhanjaya Sekuriti;

(b) pelupusan syer itu—

(i) hendaklah dibuat kepada suatu syarikat dana keluarga tunggal dalam tempoh dua belas bulan dari tarikh surat perakuan dikeluarkan oleh Suruhanjaya Sekuriti; dan

(ii) hendaklah dibuat dalam tempoh mulai 1 September 2024 hingga 31 Disember 2024; dan

(c) pemilik benefisial mutlak syarikat, perkongsian liabiliti terhad, badan amanah atau koperasi dan pemilik benefisial mutlak syarikat dana keluarga tunggal itu hendaklah terdiri daripada anggota keluarga tunggal yang sama.

(2) Tiada apa-apa jua dalam perenggan 3 boleh melepaskan atau disifatkan telah melepaskan syarikat, perkongsian liabiliti terhad, badan amanah atau koperasi itu daripada mematuhi apa-apa kehendak untuk mengemukakan apa-apa penyata atau penyata akaun atau untuk memberikan apa-apa maklumat lain di bawah Akta.

### **Kerugian daripada pelupusan syer**

5. Jika syarikat, perkongsian liabiliti terhad, badan amanah atau koperasi itu mengalami apa-apa kerugian daripada pelupusan syer yang disebut dalam perenggan 3 dalam tempoh mulai 1 September 2024 hingga 31 Disember 2024, kerugian itu tidak boleh diambil kira bagi maksud subseksyen 65E(5) dan (6) Akta.

### **Ketidakkpakaian**

6. Perintah ini tidak terpakai bagi—

(a) suatu pelupusan syer suatu syarikat yang diperbadankan di Malaysia yang tidak tersenarai di bursa saham yang laba atau keuntungan daripada pelupusan syer itu dikenakan cukai sebagai suatu pendapatan perniagaan di bawah perenggan 4(a) Akta; atau

- (b) suatu syarikat, perkongsian liabiliti terhad, badan amanah atau koperasi yang pengecualian cukai telah diberikan di bawah perenggan 127(3)(b) atau subseksyen 127(3A) Akta berkenaan dengan pelupusan syer yang sama.

Dibuat 30 September 2025

[MOF.TAX(S)700-2/7/1722 Jld.2; LHDN.AY.A600-12/1/7(29)-457; PN(PU2)80/JLD.114]

DATUK SERI AMIR HAMZAH AZIZAN  
*Menteri Kewangan II*

[Akan dibentangkan di Dewan Rakyat mengikut subseksyen 154(2) Akta Cukai Pendapatan 1967]

## INCOME TAX ACT 1967

INCOME TAX (SINGLE FAMILY OFFICE INCENTIVE SCHEME)  
(PULAU 1 OF FOREST CITY SPECIAL FINANCIAL ZONE) (EXEMPTION) ORDER 2025

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 **Income Tax (Single Family Office Incentive Scheme) (Pulau 1 of Forest City Special Financial Zone) (Exemption) Order 2025**.

(2) This Order is deemed to have come into operation on 1 September 2024.

**Interpretation**

2. In this Order—

“stock exchange” means Bursa Malaysia Securities Berhad;

“single family” means a family whose members are individuals who are lineal descendants of a single ancestor and includes—

(a) the spouse;

(b) the biological child;

(c) the stepchild; and

(d) the child adopted in accordance with any written law;

“Pulau 1 of Forest City Special Financial Zone” means Pulau 1, Forest City situated in the Mukim of Tanjung Kupang, District of Johor Bahru, Johore as shown in the *Gazette* Plan PW50276 deposited in the Office of the Director of Survey and Mapping, Johore;

"single family fund company" means a company incorporated under the Companies Act 2016 [Act 777] and resident in Malaysia which—

- (a) is wholly owned, directly or indirectly, by a member of a single family;
- (b) operates in Pulau 1 of Forest City Special Financial Zone; and
- (c) is established solely for the purpose of holding the asset and investment activity for the interest of members of a single family.

### **Exemption**

3. The Minister exempts a company, limited liability partnership, trust body or co-operative society which is wholly owned, directly or indirectly, by a member of a single family from the payment of income tax in respect of chargeable income from gains or profits received from the disposal of shares of a company incorporated in Malaysia which is not listed on the stock exchange to a single family fund company.

### **Conditions of exemption**

4. (1) The exemption granted under paragraph 3 is subject to the following conditions:

- (a) the single family fund company shall obtain a certification letter from the Securities Commission;
- (b) the disposal of shares—
  - (i) shall be made to a single family fund company within the period of twelve months from the date the certification letter is issued by the Securities Commission; and
  - (ii) shall be made within the period from 1 September 2024 to 31 December 2034; and

- (c) the ultimate beneficial owner of the company, limited liability partnership, trust body or co-operative society and the ultimate beneficial owner of the single family fund company shall consists of members of the same single family.

(2) Nothing in paragraph 3 shall absolve or be deemed to have absolved the company, limited liability partnership, trust body or co-operative society from complying with any requirement to submit any return or statement of accounts or to furnish any other information under the Act.

### **Loss from disposal of shares**

5. Where the company, limited liability partnership, trust body or co-operative society incurs any loss from the disposal of shares referred to in paragraph 3 within the period from 1 September 2024 to 31 December 2034, such loss shall be disregarded for the purposes of subsections 65E(5) and (6) of the Act.

### **Non-application**

6. This Order shall not apply to—

- (a) a disposal of shares of a company incorporated in Malaysia which is not listed on the stock exchange where gains or profits from the disposal of shares is chargeable to tax as a business income under paragraph 4(a) of the Act; or
- (b) a company, limited liability partnership, trust body or co-operative society which a tax exemption has been granted under paragraph 127(3)(b) or subsection 127(3A) of the Act in respect of the same disposal of shares.

Made 30 September 2025

[MOF.TAX(S)700-2/7/1722 Jld.2; LHDN.AY.A600-12/1/7(29)-457; PN(PU2)80/JLD.114]

DATUK SERI AMIR HAMZAH AZIZAN  
*Minister of Finance II*

*[To be laid before the Dewan Rakyat pursuant to subsection 154(2) of the Income Tax Act 1967]*