



14 April 2025
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P.U. (A) 117

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH CUKAI PENDAPATAN
(PENGECUALIAN) (NO. 9) 2002 (PINDAAN) 2025

*INCOME TAX (EXEMPTION) (NO. 9)
ORDER 2002 (AMENDMENT) ORDER 2025*

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

AKTA CUKAI PENDAPATAN 1967

PERINTAH CUKAI PENDAPATAN (PENGECUALIAN) (NO. 9) 2002 (PINDAAN) 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 (Pengecualian) (No. 9) 2002 (Pindaan) 2025**.

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

Pindaan Jadual

2. Perintah Cukai Pendapatan (Pengecualian) (No. 9) 2002 [*P.U. (A) 57/2002*] dipinda dalam Jadual dengan memasukkan selepas butiran 16 butiran yang berikut:

“17. Perkhidmatan reka bentuk litar bersepadu”.

Dibuat 8 April 2025

[MOF.TAX(S)700-2/7/2213; PN(PU2)80/JLD.113]

DATUK SERI AMIR HAMZAH 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. 9) ORDER 2002 (AMENDMENT) 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 the **Income Tax (Exemption) (No. 9) Order 2002 (Amendment) Order 2025**.

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

Amendment of Schedule

2. The Income Tax (Exemption) (No. 9) Order 2002 [*P.U. (A) 57/2002*] is amended in the Schedule by inserting after item 16 the following item:

“17. Integrated circuit design services”.

Made 8 April 2025
[MOF.TAX(S)700-2/7/2213; PN(PU2)80/JLD.113]

DATUK SERI AMIR HAMZAH AZIZAN
Minister of Finance II

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