



23 Disember 2024
23 December 2024
P.U. (A) 445

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH CUKAI PENDAPATAN
(INSENTIF TEKNOLOGI HIJAU) (PAJAKAN SISTEM
FOTOVOLTA SURIA) (PENGECUALIAN)
(PINDAAN) 2024

*INCOME TAX (GREEN TECHNOLOGY INCENTIVE)
(SOLAR PHOTOVOLTAIC SYSTEM LEASING) (EXEMPTION)
(AMENDMENT) ORDER 2024*

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

AKTA CUKAI PENDAPATAN 1967

PERINTAH CUKAI PENDAPATAN (INSENTIF TEKNOLOGI HIJAU)
(PAJAKAN SISTEM FOTOVOLTA SURIA) (PENGECEUALIAN) (PINDAAN) 2024

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 (Insentif Teknologi Hijau) (Pajakan Sistem Fotovolta Suria) (Pengecualian) (Pindaan) 2024**.

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

Pindaan perenggan 4

2. Perintah Cukai Pendapatan (Insentif Teknologi Hijau) (Pajakan Sistem Fotovolta Suria) (Pengecualian) 2024 [*P.U. (A) 247/2024*] dipinda dalam subsubperenggan 4(e) dengan menggantikan perkataan “31 Disember 2023” dengan perkataan “31 Disember 2026”.

Dibuat 13 Disember 2024

[Perb.MOF.TAX(S)700-2/7/583]ld.3; LHDN.AY.A 600-12/1/7(29)-384; 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 (GREEN TECHNOLOGY INCENTIVE)
(SOLAR PHOTOVOLTAIC SYSTEM LEASING) (EXEMPTION) (AMENDMENT)
ORDER 2024

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 (Green Technology Incentive) (Solar Photovoltaic System Leasing) (Exemption) (Amendment) Order 2024**.

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

Amendment of paragraph 4

2. The Income Tax (Green Technology Incentive) (Solar Photovoltaic System Leasing) (Exemption) Order 2024 [P.U. (A) 247/2024] is amended in subsubparagraph 4(e) by substituting for the words “31 December 2023” the words “31 December 2026”.

Made 13 December 2024

[Perb.MOF.TAX(S)700-2/7/583]ld.3; LHDN.AY.A 600-12/1/7(29)-384; 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]