



27 November 2024  
27 November 2024  
P.U. (A) 367

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT  
GAZETTE*

PERINTAH CUKAI PENDAPATAN (PENGEQUALIAN)  
(NO. 4) 2022 (PINDAAN) 2024

*INCOME TAX (EXEMPTION) (NO. 4) ORDER 2022  
(AMENDMENT) ORDER 2024*

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

AKTA CUKAI PENDAPATAN 1967

PERINTAH CUKAI PENDAPATAN (PENGECCUALIAN) (NO. 4) 2022 (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 (Pengecualian) (No. 4) 2022 (Pindaan) 2024**.

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

**Pindaan am**

2. Perintah Cukai Pendapatan (Pengecualian) (No. 4) 2022 [*P.U. (A) 142/2022*], yang disebut “Perintah ibu” dalam Perintah ini, dipinda dalam teks bahasa kebangsaan, dengan menggantikan perkataan “ramai” di mana-mana jua terdapat dengan perkataan “awam”.

**Pindaan perenggan 2**

3. Perenggan 2 Perintah ibu dipinda—

(a) dengan memasukkan selepas takrif “pengendali pendanaan ramai ekuiti” takrif yang berikut:

‘ “perkongsian liabiliti terhad nomini” ertinya suatu perkongsian liabiliti terhad yang—

(a) berdaftar di bawah Akta Perkongsian Liabiliti Terhad 2012 [*Akta 743*];

(b) bermastautin di Malaysia;



- (B) dengan menggantikan perkataan “pada atau selepas” dengan perkataan “mulai”; dan
  - (C) dengan menggantikan perkataan “tetapi tidak lewat daripada” dengan perkataan “hingga”; dan
- (ii) dalam subsubperenggan (b)—
- (A) dengan menggantikan perkataan “membuat suatu pelaburan” dengan perkataan “melabur”; dan
  - (B) dengan memotong perkataan ‘(selepas ini disebut sebagai “pelaburan”)’; dan
- (b) dengan memasukkan selepas subperenggan (2) subperenggan yang berikut:

“(2A) Individu yang layak yang disebut dalam subperenggan (1) hendaklah melabur dalam suatu syarikat penerima pelaburan mulai 1 Januari 2024 hingga 31 Disember 2026 dalam bentuk pemegangan syer yang dibayar secara tunai kepada syarikat penerima pelaburan itu melalui suatu platform pendanaan awam ekuiti, suatu syarikat nomini atau suatu perkongsian liabiliti terhad nomini.”.

Dibuat 15 November 2024

[MOF.TAX (S) 700-2/7/1711; LHDN.AY.A..600-12/1(29)-185; 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. 4) ORDER 2022 (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 (Exemption) (No. 4) Order 2022 (Amendment) Order 2024**.

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

**General amendment**

2. The Income Tax (Exemption) (No. 4) Order 2022 [*P.U. (A) 142/2022*], which is referred to as the “principal Order” in this Order, is amended in the national language text, by substituting for the word “ramai” wherever appearing the word “awam”.

**Amendment of paragraph 2**

3. Paragraph 2 of the principal Order is amended—

(a) by inserting after the definition of “equity crowdfunding operator” the following definition:

‘ “nominee limited liability partnership” means a limited liability partnership which—

(a) is registered under the Limited Liability Partnerships Act 2012 [*Act 743*];

(b) is resident in Malaysia;



- (B) by substituting for the words “on or after” the word “from”;  
and
- (C) by substituting for the words “but not later than”  
the word “to”; and
- (ii) in subsubparagraph (b)—
  - (A) by substituting for the words “made an investment”  
the word “invest”; and
  - (B) by deleting the words ‘(hereinafter referred to as the  
“investment”)’; and
- (b) by inserting after subparagraph (2) the following subparagraph:
  - “(2A) The qualifying individual referred to in subparagraph (1)  
shall invest in an investee company from 1 January 2024  
to 31 December 2026 in the form of holding shares which are paid  
in cash to the investee company through an equity crowdfunding  
platform, a nominee company or a nominee limited liability  
partnership.”.

Made 15 November 2024

[MOF.TAX (S) 700-2/7/1711; LHDN.AY.A..600-12/1(29)-185; 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]*