



6 Ogos 2024
6 August 2024
P.U. (A) 209

WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH CUKAI PENDAPATAN
(PENGECUALIAN) (NO. 5) 2023 (PINDAAN) 2024

*INCOME TAX (EXEMPTION) (NO. 5) ORDER 2023
(AMENDMENT) ORDER 2024*

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

AKTA CUKAI PENDAPATAN 1967

PERINTAH CUKAI PENDAPATAN (PENGECCUALIAN) (NO. 5) 2023 (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 (Pengeccualian) (No. 5) 2023 (Pindaan) 2024**.

(2) Perintah ini disifatkan telah mula berkuat kuasa pada 1 Januari 2023.

Pindaan perenggan 5

2. Perintah Cukai Pendapatan (Pengeccualian) (No. 5) 2023 [*P.U. (A) 383/2023*] dipinda dalam subsubperenggan 5(2)(a) dengan menggantikan perkataan “31 Disember 2022” dengan perkataan “31 Disember 2024”.

Dibuat 25 Julai 2024

[Perb. MOF.TAX(S)700-1/3/73; LHDN.AY.A 600-12/1/7 (29)-350; PN(PU2)80/JLD.112]

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. 5) ORDER 2023 (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. 5) Order 2023 (Amendment) Order 2024**.

(2) This Order is deemed to have come into operation on 1 January 2023.

Amendment of paragraph 5

2. The Income Tax (Exemption) (No. 5) Order 2023 [P.U. (A) 383/2023] is amended in subsubparagraph 5(2)(a) by substituting for the words “31 December 2022” the words “31 December 2024”.

Made 25 July 2024

[Perb. MOF.TAX(S)700-1/3/73; LHDN.AY.A 600-12/1/7 (29)-350; PN(PU2)80/JLD.112]

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]