



6 Ogos 2024
6 August 2024
P.U. (A) 208

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH CUKAI PENDAPATAN
(PENGEQUALIAN) (NO. 4) 2023 (PINDAAN) 2024

*INCOME TAX (EXEMPTION) (NO. 4) ORDER 2023
(AMENDMENT) ORDER 2024*

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

AKTA CUKAI PENDAPATAN 1967

PERINTAH CUKAI PENDAPATAN (PENGECUALIAN) (NO. 4) 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 (Pengecualian) (No. 4) 2023 (Pindaan) 2024**.

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

Pindaan perenggan 5

2. Perintah Cukai Pendapatan (Pengecualian) (No. 4) 2023 [*P.U. (A) 382/2023*], yang disebut "Perintah ibu" dalam Perintah ini, dipinda dalam subsubperenggan 5(2)(a) dengan menggantikan perkataan "31 Disember 2022" dengan perkataan "31 Disember 2024".

Pindaan perenggan 7

3. Perenggan 7 Perintah ibu dipinda dengan memotong subperenggan (3).

Dibuat 25 Julai 2024

[Perb. MOF.TAX(S)700-1/3/73; LHDN.AY.A 600-12/1/7 (29)-349; 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. 4) 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. 4) 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. 4) Order 2023 [*P.U. (A) 382/2023*], which is referred to as the “principal Order” in this Order, is amended in subsubparagraph 5(2)(a) by substituting for the words “31 December 2022” the words “31 December 2024”.

Amendment of paragraph 7

3. Paragraph 7 of the principal Order is amended by deleting subparagraph (3).

Made 25 July 2024

[Perb. MOF.TAX(S)700-1/3/73; LHDN.AY.A 600-12/1/7 (29)-349; 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]