

**e-CTIM TECH-DT 75/2017**

**25 October 2017**

**TO ALL MEMBERS**

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**TECHNICAL**

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**Direct Taxation**

**WITHHOLDING TAX EXEMPTION IN RELATION TO S.4A(i) AND S.4A(ii) INCOME**

**[Income Tax \(Exemption\) \(No.9\) Order 2017 \[P.U. \(A\) 323/2017\]](#)**

The above [Order](#) was gazetted on 24 October 2017. It is deemed to have come into operation on 6 September 2017.

This [Order](#) exempts a person not resident in Malaysia from the payment of income tax in respect of income derived from Malaysia in relation to services referred to in [S.4A\(i\)](#) of the Income Tax Act (ITA) 1967 or technical advice, assistance or services referred to in [S.4A\(ii\)](#) of the ITA 1967 which are rendered and performed by the person outside Malaysia. According to paragraph 3 of the [Order](#), S.109B of the ITA 1967 is not applicable to the income exempted under this [Order](#).

Members may read the Order in full at the official website of the [Attorney-General's Chambers](#).

You may write to the Institute at [technical@ctim.org.my](mailto:technical@ctim.org.my) or [secretariat@ctim.org.my](mailto:secretariat@ctim.org.my) in respect of any suggestions, concern or comments you may have on the [Order](#).

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