

TO ALL MEMBERS

TECHNICAL

Direct Taxation

LHDNM'S PRACTICE NOTE NO. 3/2017 ON CLARIFICATIONS ON EFFECTIVE DATE OF INCOME TAX (EXEMPTION) (NO.9) ORDER 2017 [P.U. (A) 323/2017]

The Inland Revenue Board of Malaysia (LHDNM) has recently uploaded the [Practice Note No.3/2017](#) (issue date: 7 December 2017) on its website:

Practice Note No.	Brief Description
3/2017	<p><u>Clarifications on Effective Date of Income Tax (Exemption) (No.9) Order 2017 [P.U. (A) 323/2017]</u></p> <p>This Note is issued to provide guidance on the implementation of the Income Tax (Exemption) (No. 9) Order 2017 [P.U. (A) 323/2017], (Refer to our e-CTIM TECH-DT 75/2017) specifically relating to services performed outside Malaysia before and after this Income Tax Exemption Order (EO) comes into operation.</p>

Members may read the Practice Note in full at the websites of the [Institute](#) and the [LHDNM](#).

You may write to the Institute at technical@ctim.org.my or secretariat@ctim.org.my in respect of any suggestions, concern or comments you may have on the [Practice Note No.3/2017](#) so that we may raise them to the LHDNM.

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