

TECHNICAL

Direct Tax

[Submission of Issues to the LHDNM on the Income Tax Exemption Order on the Reduction of Income Tax Rate Based on Increase in Chargeable Income \[P.U. \(A\) 117/2017\]](#)

We are pleased to inform that the Institute has submitted a [Paper and Appendix](#) to the Inland Revenue Board of Malaysia (LHDNM) on the issues arising from the [Income Tax \(Exemption\) \(No. 2\) Order 2017 \[P.U. \(A\) 117/2017\]](#) (refer to our [e-CTIM TECH-DT 35/2017](#)) on the reduction of income tax rate based on increase in chargeable income.

Please note that the contents of the [Paper and Appendix](#) are based on members' queries and concerns and is subject to written confirmation / clarification by the LHDNM. The [Paper and Appendix](#) are attached for members' information only and should not be referred to or used as an authoritative guide in any tax submission to the LHDNM. The Institute will update the members via e-Circular as soon as a written response has been obtained from the LHDNM.

Members may view the [Paper and Appendix](#) at the website of the Institute.

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