

TECHNICAL

Direct Taxation

LHDNM'S GUIDELINES ON INCOME TAX EXEMPTION FOR RELIGIOUS INSTITUTION OR ORGANIZATION UNDER THE INCOME TAX (EXEMPTION) ORDER 2017 [P.U. (A) 52/2017]

The Inland Revenue Board of Malaysia (LHDNM) has recently uploaded the [Guidelines](#) on Income Tax Exemption for Religious Institution or Organization pursuant to the [Income Tax \(Exemption\) Order 2017 \[P.U. \(A\) 52/2017\]](#) as reported in our [e-CTIM TECH-DT 16-2017](#) dated 17 February 2017.

The guidelines aim to explain the meaning of a religious institution or organization and the conditions that entitle the religious institution or organization to obtain income tax exemption under [subparagraph 13\(1\)\(b\) of Schedule 6 to the Income Tax Act 1967 \(ITA\)](#) pursuant to the Income Tax (Exemption) Order 2017 [P.U.(A) 52/2017].

Members may read the Guidelines 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 [Guidelines](#) so that we may raise them to the LHDNM.

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