

TECHNICAL

Direct Taxation

RECENT GAZETTE ORDERS

The following Orders have been gazetted on 19 February 2019 and deemed to have effect from the year of assessment 2018 (Refer to our [e-CTIM TECH-DT 3/2019](#) dated 9 January 2019).

P.U. (A)	Title	Remarks
41/2019	INCOME TAX (EXEMPTION) (NO. 6) 2018 (AMENDMENT) ORDER 2019	Amends the Income Tax (Exemption) (No. 6) Order 2018 [P.U. (A) 385/2018] as follows: <ul style="list-style-type: none"> By deleting the words “which are located in three countries outside Malaysia” in subparagraph 3(d).
42/2019	INCOME TAX (EXEMPTION) (NO. 7) 2018 (AMENDMENT) ORDER 2019	Amends the Income Tax (Exemption) (No. 7) Order 2018 [P.U. (A) 386/2018] as follows: <ul style="list-style-type: none"> By deleting the words “which are located in three countries outside Malaysia” in subparagraph 3(d). The Schedule 2 is amended in the Conditions for a principal hub which provides qualifying services, qualifying trading activities and the particulars relating to it.
43/2019	INCOME TAX (EXEMPTION) (NO. 8) 2018 (AMENDMENT) ORDER 2019	Amends the Income Tax (Exemption) (No. 8) Order 2018 [P.U. (A) 387/2018] as follows: <ul style="list-style-type: none"> By deleting the words “which are located in three countries outside Malaysia” in subparagraph 3(e). The subparagraph 7(1) is amended by substituting the words “at the end of the last year of the exempt years of assessment” the words “at the time when the first application is made under subparagraph 4(3)”. The Schedule 2 is amended by substituting for the words “13,000,000.00.00” the words “13,000,000.00”.

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

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