

TECHNICAL

Direct Taxation

CONFIRMATION AND CLARIFICATION OBTAINED FROM LHDNM ON INCOME TAX (EXEMPTION)(NO. 2) ORDER 2019 [P.U. (A) 55/2019]

The Institute has sought confirmation and clarification in its [email dated 13 March 2019](#) to the Inland Revenue Board of Malaysia ("LHDNM") on the [Income Tax \(Exemption\)\(No. 2\) Order 2019 \[P.U. \(A\) 55/2019\]](#) (reported in our [e-CTIM TECH-DT 18/2019](#) dated 6 March 2019) which is in relation to the tax exemption of 50% of statutory income from rental of residential property received by the person specified in para 3(2)(a) of the [Order](#). The LHDNM has provided its response in its [email dated 28 March 2019](#) to the Institute.

Members may read the [Institute's email dated 13 March 2019](#) and the [LHDNM's reply email dated 28 March 2019](#) in full at the Institute's website.

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