

**e-CTIM TECH-DT 45/2020**

**16 June 2020**

**TO ALL MEMBERS**

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**TECHNICAL**

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**Direct Taxation**

**CONFIRMATION & CLARIFICATION OBTAINED ON INCOME TAX EXEMPTION ORDERS 2019 & INCOME TAX RULES 2019 [P.U. (A) 161-164/2019 & 274/2019]**

The Institute has sought confirmation and clarification in its [letter dated 28 November 2019](#) to the Inland Revenue Board of Malaysia ("LHDNM") on the following:

1. P.U. (A) [161/2019](#), [162/2019](#) and [163/2019](#) gazetted on 7 June 2019 in respect of income tax exemption for companies achieving increase in export sales;
2. P.U. (A) [164/2019](#) gazetted on 11 June 2019 in respect of deduction for employment of senior citizen, ex-convict, parolee, supervised person and ex-drug dependant; and
3. P.U. (A) [274/2019](#) gazetted on 3 October 2019 in respect of capital allowance on development cost for customised computer software.

The LHDNM has provided its response in its [letter dated 4 June 2020](#) to the Institute.

Members may read the [Institute's letter dated 28 November 2019](#) and the [LHDNM's reply letter dated 4 June 2020](#) in full at the Institute's website.

You may write to the Institute at [technical@ctim.org.my](mailto:technical@ctim.org.my) or [secretariat@ctim.org.my](mailto:secretariat@ctim.org.my) in respect of any suggestions, concern or comments you may have on the [LHDNM's reply letter dated 4 June 2020](#).

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