

TECHNICAL - DIRECT TAXATION

e-CTIM TECH-DT 46/2021

3 May 2021

Income Tax (Exemption) (No. 4) Order 2021 [P.U. (A) 195/2021]

P.U. (A)	Remarks (Please access the Order for the full details)
<p>195/2021</p> <p>Income Tax (Exemption) (No. 4) Order 2021</p> <p>(Gazetted on 26 April 2021)</p>	<p><u>Exemption</u></p> <p>A qualifying person ("QP") resident in Malaysia is exempted from the payment of income tax in respect of statutory income derived from organizing conferences held in Malaysia.</p> <p><u>Note:</u></p> <ol style="list-style-type: none"> 1. The above exemption shall not apply if the total number of foreign participants brought in by that QP for conferences held in Malaysia is less than 500 in the basis period for a year of assessment. 2. The words "QP", "statutory income" and "foreign participants" as used in the Order are defined in paragraph 2 of the Order. 3. The QP that is exempted as above is required to maintain a separate account for the income derived under paragraph 3(1) of the Order. 4. The Order shall not apply to a person who has been granted an exemption under Income Tax (Exemption)(No.53) Order 2000 [P.U. (A) 500/2000]. <p><u>With effect from</u></p> <p>YA 2020 to 2025</p> <p><u>Other details</u></p> <p>See paragraph 3(3) of the Order.</p>

Related reference:

- Appendix 19 of the [2020 Budget Speech and Appendices](#).

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

You may write to the Institute at technical@ctim.org.my in respect of any suggestions, concern or comments you may have on the above Order.

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