

e-CTIM No.186/2012

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TO ALL MEMBERS

TECHNICAL

TAX (EXEMPTION) (NO.11) ORDER 2012 [P.U.(A) 451/2012]

The Order, which has effect from the year of assessment 2013 until the year of assessment 2015, exempts a company resident in Malaysia which is licensed under the Tourism Industry Act 1992 to carry on a tour operating business, from the payment of income tax in respect of the statutory income derived from domestic tours.

The exemption shall only apply if the total number of local tourists on domestic tours relating to the company is not less than one thousand five hundred, certified by a letter from the Ministry of Tourism Malaysia, in the basis period for a year of assessment.

Definitions

“Domestic tour” means a tour package for travel within Malaysia undertaken by local tourists inclusive of transportation by air, land, or sea and accommodation.

“Local tourist” means individuals who are Malaysian citizens or residing in Malaysia.

“Tour operating business” has the same meaning assigned to it under subsection 2(1) of the Tourism Industry Act 1992 [Act 4882].

Members may read the full text of [the Order](#) at the Official Portal of e-Federal Gazette.

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