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TO ALL MEMBERS

TECHNICAL

[Income Tax \(Exemption\) \(No.4\) Order 2012 \[P.U. \(A\) 209/2012\]](#)

Any gains or profits falling under [paragraph 4\(f\)](#) of the Income Tax Act 1967 (ITA), received by a non-resident from a Labuan entity, are exempted from income tax. [Section 109F](#) of ITA shall not apply to the income exempted under this Order.

This Order is deemed to have come into operation on 11 February 2010.

The Income Tax Exemption (No.4) Order 2009 [P.U. (A) 389/2009] published on 5 November 2009 is revoked.

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