

# **INCOME TAX (EXEMPTION) (NO. 7) ORDER 2011**

PU (A) 419  
27 December 2011

IN exercise of the powers conferred by paragraph 127(3)(b) of the Income Tax Act 1967 [Act 53], the Minister makes the following order:

## **CITATION AND COMMENCEMENT**

- 1(1) This order may be cited as the **Income Tax (Exemption) (No. 7) Order 2011**.
- 1(2) This Order shall have effect from the year of assessment 2011.

## **EXEMPTION**

- 2(1) The Minister exempts any individual who is a non-Malaysian citizen from the payment of income tax in respect of fees received by that individual in his capacity as a director of a Labuan entity from the year of assessment 2011 until the year of assessment 2020.
- 3(2) For the purpose of subparagraph (1), "Labuan entity" means the entity specified in the Schedule to the Labuan Business Activity Tax Act 1990 [Act 445].