INCOME TAX (EXEMPTION) (NO. 14) ORDER 2013

PU (A) 361
19 December 2013

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 APPLICATION

1(1) This order may be cited as the **Income Tax (Exemption) (No. 14) Order 2013**.

1(2) This Order shall apply for the year of assessment 2013.

EXEMPTION

2(1) The Minister exempts an individual resident in Malaysia from the payment of income tax in the basis period for the year of assessment in respect of his chargeable income provided that his total aggregate income in the basis period for that year of assessment shall not exceed ninety six thousand ringgit.

2(2) The amount of chargeable income to be exempted under subparagraph (1) is two thousand ringgit.