

# **INCOME TAX (EXEMPTION) ORDER 2009 (AMENDMENT) ORDER 2025**

PU (A) 113  
10 April 2025

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) Order 2009 (Amendment) Order 2025**.
- 1(2)** This Order has effect from the year of assessment 2025.

## **AMENDMENT OF PARAGRAPH 2**

- 2** The Income Tax (Exemption) Order 2009 [*P.U. (A) 152/2009*], which is referred to as the “principal Order” in this Order, is amended in paragraph 2 by substituting for subparagraph (3)(c) the following subparagraph:

“(c) the total amount of the care allowance for child, parents, adoptive parents, or grandparents shall not exceed RM3,000.00 per year;”.

## **AMENDMENT OF SCHEDULE**

- 3** The principal Order is amended in the Schedule by substituting for the words “Child care allowance” the words “Care allowance for child, parents, adoptive parents, or grandparents”.