

INCOME TAX (EXEMPTION) (NO. 9) ORDER 2011

PU (A) 421
19th 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. 9) Order 2011**.

1(2) This Order shall have effect from the year of assessment 2011.

EXEMPTION

2(1) The Minister exempts an individual Malaysian citizen from the payment of income tax on 50% of the gross housing allowance and gross Labuan Territory allowance received by that individual from exercising an employment in Labuan with a Labuan entity from the year of assessment 2011 until the year of assessment 2020.

2(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].