

INCOME TAX (EXEMPTION) (NO. 10) ORDER 2016

PU (A) 163
8 June 2016

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. 10) Order 2016**.

1(2) This Order is deemed to have come into operation on 13 June 2008.

QUALIFYING PERSON

2 The qualifying person referred to in this Order is a company—

- (a) incorporated under the Companies Act 1965 [Act 125] and resident in Malaysia; and
- (b) which carries on a qualifying activity.

QUALIFYING ACTIVITY

3 A qualifying activity referred to in this Order is an activity as set out in column (3) of the Schedule in relation to the sector as set out in column (2) in respect of which exemption is given under—

- (a) the Income Tax (Exemption) (No. 4) Order 2016 [*P.U. (A) 157/2016*];
- (b) the Income Tax (Exemption) (No. 5) Order 2016 [*P.U. (A) 158/2016*];
- (c) the Income Tax (Exemption) (No. 6) Order 2016 [*P.U. (A) 159/2016*]; and
- (d) the Income Tax (Exemption) (No. 7) Order 2016 [*P.U. (A) 160/2016*].

EXEMPTION

4(1) Subject to subparagraph (2), the Minister exempts a non-resident person from the payment of income tax in respect of the following income received from a qualifying person for the purposes of a qualifying activity:

- (a) fees for technical advice, assistance or services under subparagraph 4A(ii) of the Act; or
- (b) royalty under paragraph 4(d) of the Act.

4(2) Subparagraph (1) applies for the payment made in respect of the income under subparagraph (a) or (b) by that qualifying person to the non-resident person on or after 13 June 2008 but not later than 31 December 2020.

NON-APPLICATION

5 Section 109 and 109B of the Act shall not apply to the income exempted under this Order.

SCHEDULE

(1) No.	(2) Sector	(3) Qualifying activity
1.	Information, communication and technology	Information, communication and technology services and development
2.	Education and training	Establishment of universities, colleges, skills training institutes, training centres, service centres or research and development institutions
3.	Hotel	Operation of hotel
4.	Tourism	(a) Eco-tourism (b) Urban-culture heritage (c) Island tourism (d) Mainland coastal tourism (e) Cross border tourism (f) Integrated resort (g) Theme park or amusement park (h) Cultural, conference and exhibition centre (i) Health tourism