

# INCOME TAX (EXEMPTION) ORDER 2017

PU (A) 52

7 February 2017

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 2017**.

**1(2)** This Order shall have effect from the year of assessment 2017.

## EXEMPTION

**2(1)** The Minister exempts a religious institution or organization in the basis period for a year of assessment—

- (a) from the payment of tax in respect of gross income derived from all sources; and
- (b) from furnishing a return under section 77 of the Act.

**2(2)** For the purpose of this paragraph, "**a religious institution or organization**" means a religious institution or organization—

- (a) which is established in Malaysia exclusively for the purpose of religious worship or the advancement of religion and is not operated or conducted primarily for profit; and
- (b) which is registered with the Registrar of Societies Malaysia or under any written law governing such institution or organization.