

STAMP DUTY (EXEMPTION) (NO. 4) ORDER 2019

PU (A) 147
21 May 2019

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. 4) Order 2019**.

1(2) This Order is deemed to have come into operation on 1 March 2019.

EXEMPTION

2(1) The Minister exempts a person not resident in Malaysia from the payment of income tax in respect of income derived from Malaysia in relation to any amount of payment for shrink-wrapped software, site-license, downloadable software or software bundled with personal computer hardware, smartphone or tablet received from an end user who shall be an individual resident in Malaysia who purchases software or acquires any right to use software for personal usage and not for usage in his business.

2(2) Nothing in subparagraph (1) shall absolve or be deemed to have absolved the person from complying with any requirement to submit any return or statement of accounts or to furnish any other information under the provisions of the Act.

NON-APPLICATION

3 Section 109 of the Act shall not apply to the income exempted under this Order.