

# **INCOME TAX (EXEMPTION) (NO. 8) 2018 (AMENDMENT) ORDER 2019**

PU (A) 43  
18 February 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 rules:

## **CITATION AND COMMENCEMENT**

1(1) This order may be cited as the Income Tax (Exemption) (No. 8) 2018.

## **(AMENDMENT) ORDER 2019**

1(2) This Order is deemed to have effect from the year of assessment 2018.

## **AMENDMENT OF PARAGRAPH 3**

2 The Income Tax (Exemption) (No. 8) Order 2018 [P.U. (A) 387/2018], which is referred to as the “principal Order” in this Order, is amended in subparagraph 3(e) by deleting the words “which are located in three countries outside Malaysia”.

## **AMENDMENT OF PARAGRAPH 7**

3 Subparagraph 7(1) of the principal Order is amended by substituting for the words “at the end of the last year of the exempt years of assessment” the words “at the time when the first application is made under subparagraph 4(3)”.

## **AMENDMENT OF SCHEDULE 2**

4 Schedule 2 to the principal Order is amended in the Conditions for principal hub that has been approved by the Minister as an operational headquarters, an international procurement centre or a regional distribution centre status and has been approved incentive for operational headquarters, international procurement centre or regional distribution centre in relation to the condition “Minimum amount of annual operating expenditure in Malaysia (in ringgit Malaysia)” by substituting for the words “13,000,000,00.00” the words “13,000,000.00”.