

INCOME TAX (EXEMPTION) (NO. 9) ORDER 2017

PU (A) 323

23 October 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) (No. 9) Order 2017**.

1(2) This Order is deemed to have come into operation on 6 September 2017.

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—

(a) services referred to in paragraph 4A(i) of the Act; or

(b) technical advice, assistance or services referred to in paragraph 4A(ii) of the Act,

which are rendered and performed by the person outside Malaysia.

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 Act.

NON-APPLICATION

3 Section 109B of the Act shall not apply to the income referred to in paragraph 2.