



## Income Tax (Exemption) (No. 4) Order 2021



- IN exercise of the powers conferred by paragraph 127(3)(b) of the Income Tax Act 1967 [Act 53], the Minister makes this order, which was gazetted on 26 April 2021.
- This Order shall have effect from the year of assessment 2020 until the year of assessment 2025.



WARTA KERAJAAN PERSEKUTUAN  
FEDERAL GOVERNMENT  
GAZETTE

26 April 2021  
26 April 2021  
P.U. (A) 1195

PERINTAH CUKAI PENDAPATAN  
(PENGECAJIAN) (NO. 4) 2021


INCOME TAX  
(EXEMPTION) (NO. 4) ORDER 2021

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05/12/21

CCS & Co [Chartered Accountants]



## Income Tax (Exemption) (No. 4) Order 2021



- Under the Exemption Order, The Minister exempts a qualifying person resident in Malaysia from the payment of income tax in respect of the statutory income derived from organizing conferences held in Malaysia.
- This Order shall not apply if the total number of foreign participants brought in by that qualifying person for conferences held in Malaysia is less than five hundred in the basis period for a year of assessment.



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## Income Tax (Exemption) (No. 4) Order 2021



- The Exemption Order does not absolve or be deemed to have absolved the qualifying person from complying with any requirement to submit any return or statement of accounts or to furnish any other information under the Income Tax Act 1967.
- The qualifying person exempted shall maintain a separate account for the income derived from organizing conferences held in Malaysia.



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Non Application

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- This Order shall not apply to a person who has been granted an exemption under Income Tax (Exemption) (No. 53) Order 2000 [P.U. (A) 500/2000].

### Income Tax (Exemption) (No. 53) Order 2000

#### PARAGRAPH 3 EXEMPTION

3(1) The Minister exempts a [conference promoter](#) resident in Malaysia from the payment of income tax in respect of the [statutory income derived from organising conferences held in Malaysia](#).

3(2) The exemption in subparagraph (1) shall not apply if the total number of [foreign participants](#) brought in by that [conference promoter](#) for conferences held in Malaysia is less than five hundred in the basis period for a year of assessment.

3(3) Nothing in subparagraph (1) shall absolve or be deemed to have absolved the [conference promoter](#) 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.

Qualifying Person

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- a company incorporated under the Companies Act 2016 [Act 777], or
- an association or organization registered under the Societies Act 1966 [Act 335],

which carries on business or activity other than business or activity of promoting and organizing conferences;

## Statutory Income




- fees and other payments received by a qualifying person from promoting and organizing conferences which includes:
- the arranging of accommodation, tours and sightseeing for foreign participants
- derived from organizing conferences held in Malaysia,
- less allowable expenses for tax purposes and capital allowance, if any

## Foreign Participants



- individuals who are non-Malaysian citizens participating in conferences held in Malaysia, but does not include individuals who are non-Malaysian citizens who reside in Malaysia



<p><b>For further consultation, please contact:</b></p> <p><b>Chin Chee Seng</b> Partner +6012 365 4331 cschin@ccs-co.com</p> <p><b>Jared Low</b> Assurance Manager +6018 763 4813 jared@ccs-co.com</p> <p><b>Wong Woei Teng</b> Audit Manager +6017 237 8233 woeiteng@ccs-co.com</p> <p><b>Vivian Lim</b> HR Manager +6012 618 6220 vivian@ccs-co.com</p>	
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