



5 April 2024  
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P.U. (A) 107

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT  
GAZETTE*

PERINTAH CUKAI PENDAPATAN  
(PENGEQUALIAN) (NO. 6) 2021 (PINDAAN) 2024

*INCOME TAX (EXEMPTION) (NO. 6) ORDER 2021  
(AMENDMENT) ORDER 2024*

DISIARKAN OLEH/  
PUBLISHED BY  
JABATAN PEGUAM NEGARA/  
ATTORNEY GENERAL'S CHAMBERS

AKTA CUKAI PENDAPATAN 1967

PERINTAH CUKAI PENDAPATAN (PENGECUALIAN) (NO. 6) 2021 (PINDAAN) 2024

PADA menjalankan kuasa yang diberikan oleh perenggan 127(3)(b) Akta Cukai Pendapatan 1967 [Akta 53], Menteri membuat perintah yang berikut:

**Nama dan permulaan kuat kuasa**

1. (1) Perintah ini bolehlah dinamakan **Perintah Cukai Pendapatan (Pengecualian) (No. 6) 2021 (Pindaan) 2024**.

(2) Perintah ini berkuat kuasa mulai tahun taksiran 2024.

**Pindaan perenggan 1**

2. Perintah Cukai Pendapatan (Pengecualian) (No. 6) 2021 [P.U. (A) 282/2021], yang disebut “Perintah ibu” dalam Perintah ini, dipinda dalam subperenggan 1(2) dengan menggantikan perkataan “tahun taksiran 2023” dengan perkataan “tahun taksiran 2027”.

**Pindaan perenggan 3**

3. Perintah ibu dipinda dengan memasukkan selepas subperenggan 3(2) subperenggan yang berikut:

“(2A) Pendapatan berkanun yang diperoleh daripada suatu perniagaan yang disebut dalam subperenggan (1) hendaklah enam puluh peratus daripada pendapatan berkanun itu.”.

Dibuat 8 Mac 2024

[MOF.TAX(S)700-3/1/613(18); LHDN.AY.A 600-12/1/7(29)-329; PN(PU2)80/JLD.111]

DATUK SERI AMIR HAMZAH AZIZAN  
*Menteri Kewangan II*

[Akan dibentangkan di Dewan Rakyat menurut subseksyen 127(4) Akta Cukai Pendapatan 1967]

INCOME TAX ACT 1967

INCOME TAX (EXEMPTION) (NO. 6) ORDER 2021 (AMENDMENT) ORDER 2024

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. 6) Order 2021 (Amendment) Order 2024**.

(2) This Order has effect from the year of assessment 2024.

**Amendment of paragraph 1**

2. The Income Tax (Exemption) (No. 6) Order 2021 [P.U. (A) 282/2021], which is referred to as the “principal Order” in this Order, is amended in subparagraph 1(2) by substituting for the words “year of assessment 2023” the words “year of assessment 2027”.

**Amendment of paragraph 3**

3. The principal Order is amended by inserting after subparagraph 3(2) the following subparagraph:

“(2A) The statutory income derived from a business referred to in subparagraph (1) shall be sixty per cent of the statutory income.”.

Made 8 March 2024

[MOF.TAX(S)700-3/1/613(18); LHDN.AY.A 600-12/1/7(29)-329; PN(PU2)80/JLD.111]

DATUK SERI AMIR HAMZAH AZIZAN  
*Finance Minister II*

[To be laid before the Dewan Rakyat pursuant to subsection 127(4) of the Income Tax Act 1967]