



5 April 2024  
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P.U. (A) 106

# WARTA KERAJAAN PERSEKUTUAN

## *FEDERAL GOVERNMENT GAZETTE*

PERINTAH CUKAI PENDAPATAN  
(PENGEQUALIAN) (NO. 5) 2021 (PINDAAN) 2024

*INCOME TAX (EXEMPTION) (NO. 5) ORDER 2021  
(AMENDMENT) ORDER 2024*

DISIARKAN OLEH/  
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AKTA CUKAI PENDAPATAN 1967

PERINTAH CUKAI PENDAPATAN (PENGECCUALIAN) (NO. 5) 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**

1. Perintah ini bolehlah dinamakan **Perintah Cukai Pendapatan (Pengeccualian) (No. 5) 2021 (Pindaan) 2024**.

**Pindaan perenggan 1**

2. Perintah Cukai Pendapatan (Pengeccualian) (No. 5) 2021 [*P.U. (A) 209/2021*] dipinda dalam subperenggan 1(2) dengan menggantikan perkataan “tahun taksiran 2023” dengan perkataan “tahun taksiran 2027”.

Dibuat 2 April 2024

[MOF.TAX(S)700-3/1/613(18); LHDN.AY.A 600-12/1/7(29)-329; PN(PU2)80/JLD.1111]

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. 5) 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**

1. This order may be cited as the **Income Tax (Exemption) (No. 5) Order 2021 (Amendment) Order 2024**.

**Amendment of paragraph 1**

2. The Income Tax (Exemption) (No. 5) Order 2021 [P.U. (A) 209/2021] is amended in subparagraph 1(2) by substituting for the words “year of assessment 2023” the words “year of assessment 2027”.

Made 2 April 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]