

INCOME TAX ACT 1967

INCOME TAX (EXEMPTION) (NO. 7) ORDER 2011

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. 7) Order 2011**.

(2) This Order shall have effect from the year of assessment 2011.

Exemption

2. (1) The Minister exempts any individual who is a non-Malaysian citizen from the payment of income tax in respect of fees received by that individual in his capacity as a director of a Labuan entity from the year of assessment 2011 until the year of assessment 2020.

(2) For the purpose of subparagraph (1), "Labuan entity" means the entity specified in the Schedule to the Labuan Business Activity Tax Act 1990 [Act 445].

Made 19 December 2011

[Perb.(C)0.217(SJ.18) Vol.5 (SK.7); LHDN 01/35/(S)/42/51/231-12; PN(PU)80/LXII]

DATO' SERI AHMAD HUSNI MOHAMAD HANADZLAH
Second Minister of Finance

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

INCOME TAX ACT 1967

INCOME TAX (EXEMPTION) (NO. 8) ORDER 2011

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. 8) Order 2011**.

(2) This Order shall have effect from the year of assessment 2011.

Exemption

2. (1) The Minister exempts an individual non-Malaysian citizen from the payment of income tax on 50% of gross income received by that individual from exercising an employment in a managerial capacity with a Labuan entity in Labuan, co-located office or marketing office from the year of assessment 2011 until the year of assessment 2020.

(2) For the purpose of subparagraph (1)—

“Labuan entity” means the entity specified in the Schedule to the Labuan Business Activity Tax Act 1990 [Act 445];

“Labuan Financial Services Authority” means an authority established under the Labuan Financial Services Authority Act 1996 [Act 545];

“co-located office” means a co-located office of a Labuan entity approved by the Labuan Financial Services Authority which operates in other parts of Malaysia to perform the functions assigned by the Labuan entity; and

“marketing office” means a marketing office of a Labuan entity approved by the Labuan Financial Services Authority which is located in other parts of Malaysia to

facilitate meetings with clients and establish contacts with potential clients except exercising trading activities on behalf of the Labuan entity.

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DATO' SERI AHMAD HUSNI MOHAMAD HANADZLAH
Second Minister of Finance

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

INCOME TAX ACT 1967

INCOME TAX (EXEMPTION) (NO. 9) ORDER 2011

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 2011**.

(2) This Order shall have effect from the year of assessment 2011.

Exemption

2. (1) The Minister exempts an individual Malaysian citizen from the payment of income tax on 50% of the gross housing allowance and gross Labuan Territory allowance received by that individual from exercising an employment in Labuan with a Labuan entity from the year of assessment 2011 until the year of assessment 2020.

(2) For the purpose of subparagraph (1), "Labuan entity" means the entity specified in the Schedule to the Labuan Business Activity Tax Act 1990 [Act 445].

Made 19 December 2011

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DATO' SERI AHMAD HUSNI MOHAMAD HANADZLAH
Second Minister of Finance

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

INCOME TAX ACT 1967

INCOME TAX (EXEMPTION) (NO. 6) ORDER 2011

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 2011**.

(2) This Order shall have effect from the year of assessment 2011.

Exemption

2. (1) The Minister exempts any person from the payment of income tax on 65% of the statutory income derived from a source consisting of the provision of qualifying professional services rendered in Labuan by that person to a Labuan entity from the year of assessment 2011 until the year of assessment 2020.

(2) For the purpose of subparagraph (1)—

“Labuan entity” means the entity specified in the Schedule to the Labuan Business Activity Tax Act 1990 [Act 445]; and

“qualifying professional services” means legal, accounting, financial or secretarial services.

Made 19 December 2011

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DATO' SERI AHMAD HUSNI MOHAMAD HANADZLAH
Second Minister of Finance

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