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**GAZZETTE NOTIFICATIONS -
AMENDMENTS TO
INCOME TAX ACT 1967,
REAL PROPERTY GAINS TAX
ACT 1976, PROMOTION OF
INVESTMENTS ACT 1986
AND STAMP ACT 1949**

Gazette Notification in 2002 (1 Jan 2002 to 31 Dec 2002)
Income Tax Act, 1967
Real Property Gains Tax Act, 1976
Promotion Of Investment Act, 1986
Stamp Act, 1949

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFICATIONS	SUBJECT	EFFECTIVE DATE/PERIOD
1	Income Tax (Return by Employers) Order 2002	2	03.01.2002	Employers Return for year 2001	01.01.2001 to 31.12.2001
2	Income Tax (Exemption) Order 2002	3	03.01.2002	Official emoluments received by foreign experts as specified in the Schedule of this gazette order solely for the purpose of serving under the Malaysia-European Union Cooperation Project-Development of Mapping and Geographic Information System for Effective Planning, Management, Conservation and Sustainable Development of Forest Resources in Peninsular Malaysia are exempt from payment of income tax.	-

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFICATIONS	SUBJECT	EFFECTIVE DATE/PERIOD
3	Income Tax (Exemption) (No.2) Order 2002	4	03.01.2002	Appearance fees received by the Edward Tiger Woods Corporation for the advertisement and promotion of the World Cup Golf Tournament 1999 at the Mines Resorts of fiscal Golf and Country Club.	18.11.199 to 31.11.1999
4	Income Tax (Exemption) (No.3) Order 2002	11	10.01.2002	Income received by non-resident individuals who were in Malaysia for their performance or work in a connection with the Deep Purple Concert at the Kuala Lumpur International Airport in conjunction with the Formula 1 event held, are exempt from the payment of income tax	16.03.2001 until 19.03 2001
5	Stamp Duty (Exemption) (No.2) Order 2002	12	10.01.2002	All instruments executed pursuant to a scheme of merger of insurance companies, which is completed on or between 1 April 1999 until 31 December 2001 and approved by the Central Bank of Malaysia, are exempt from stamp duty.	01.04.1999

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFI- CATIONS	SUBJECT	EFFECTIVE DATE/PERIOD
6	Income Tax (Exemption) (No.4) Order 2002	25	24.01.2002	Income in relation to the sources of income specified in the Schedule Kof the Johore State Islamic Economic Development income tax. Corporation is exempt from payment of income tax.	YA 2002
7	Promotion of Investment (Promoted Activities and Promoted Products) (Amendment) Order 2002	31	31.01.2002	Amendments to the list of Promoted Activities and Promoted Products - Promotion of Investment (Promoted Activities and Promoted Products) Order 1995 [P.U (A) 31/95].	As set out in gazette order
8	Income Tax (Exemption) (No.5) Order 2002	41	07.02.2002	Income in the form of benefit-in-kind received by foreign artistes (as set out Nin the Schedule of the gazette order) from the Bolshoi Ballet who were in Malaysia for their performance held from 27 October 2000 until 29 October 2000 at the Istana Budaya, Kuala Lumpur, are exempt from payment of income tax.	-

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFICATIONS	SUBJECT	EFFECTIVE DATE/PERIOD
9	Income Tax (Exemption) (No.6) Order 2002	42	07.02.2002	Income in relation to the sources of income specified in the Schedule of Jemaah Pemasaran Lada Hitam is exempt from payment of income tax.	YA 2002
10	Income Tax (Exemption) (No.7) Order 2002 Proprietary Rights)	55	07.02.2002	Income from member's subscription fees of a trade association resident in Malaysia, are exempt from the payment of income tax.	YA 2002
11	Income Tax (Exemption) (No.8) Order 2002 Rules 1999	56	07.02.2002	(1) Income received by trade association established before 1 January 1996 is exempt from tax up to an amount equivalent to 50% of the statutory income for each YA. (2) Income received by a trade association established on or after 1 January 1996 until 31 December 2001 is exempted from tax up to an amount equivalent to 50% of the	(1) YA 1996 to YA 2000 (preceding year)

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFI- CATIONS	SUBJECT	EFFECTIVE DATE/PERIOD
12	Income Tax (Exemption) (No.9) Order 2002	57	07.02.2002	<p>statutory income for a maximum period of 5 years of assessment from the YA in the basis period in which the trade association was established.</p> <p>Income of a resident in Malaysia in respect of income derived from the export of qualifying services as specified in the gazette order, are exempt from payment of income tax. Amount of income to be exempt shall be equal to 50% of the value of increased exports.</p>	YA 2002
13	Income Tax (Exemption) (No.10) Order 2002	58	07.02.2002	<p>Income derived from domestic tours by a Malaysian resident company, which is licensed, to carry on a tour is exempt from payment of income tax. Total number of local tourists on domestic tours should be at least 1200. Revokes the Income Tax (Exemption) (No.19) Order 2001 [P.U (A) 379/2001].</p>	YA 2002 until YA 2006

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFI- CATIONS	SUBJECT	EFFECTIVE DATE/PERIOD
14	Income Tax (Exemption) (No.11) Order 2002	59	07.02.2002	Income derived from group inclusive tours by a company resident in Malaysia which is licensed to carry on a tour operating business are exempt from payment of income tax. Total number of foreign tourists on group inclusive tours should not be less than 500.	YA 2002 until YA 2006
15	Income Tax (Exemption) (No.12) Order 2002	60	07.02.2002	Income of a Malaysian International Trading Company from export sales in the amount equivalent to 10% of the value of increased exports, are exempt from payment of income tax.	YA 2002
16	Income Tax (Approved Agricultural Projects) Order 2002	61	07.02.2002	List of agricultural projects approved by the Minister. Revokes the Income Tax (Approved Agricultural Projects) Order 1989 [P.U.(A) 296/89].	As set out in gazette order

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFI- CATIONS	SUBJECT	EFFECTIVE DATE/PERIOD
17	Income Tax (Deduction for Advertising Expenditure on Malaysian Brand Name Goods) Rules 2002	62	07.02.2002	A company which satisfies the condition (as specified in the gazette order) is entitled a deduction of qualifying expenditure (as specified in the gazette order) incurred by the company in respect of Malaysian brand name goods.	As set out in gazette order
18	Income Tax (Deduction for Cost of Acquisition of Proprietary Rights) Rules 2002.	63	07.02.2002	Manufacturing company which has incurred cost of acquisition of proprietary rights in the basis period for a YA , is allowed a deduction of an amount equal to 1/5 of the cost of acquisition of the proprietary rights for that YA and for each of the 4 following YAs. Applies in respect of the cost of acquisition of proprietary rights used for the purposes of the business of a manufacturing company and which at least 70% of the issued share capital of the company is Malaysian owned.	YA 2002

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFI- CATIONS	SUBJECT	EFFECTIVE DATE/PERIOD
19	Stamp Duty (Exemption) (No.7) Order 2002	71	21.02.2002	The instruments (as set out in Schedule of this gazette order) for the purchase of residential property from a developer who is registered with the Real Estate and Housing Developers' Association of Malaysia, Sabah Housing Developers' Association (1992) or Sarawak Housing Developers' Association, sold during the period between 1 January 2002 to 30 June 2002 are exempt from stamp duty.	01.01.2002
20	Stamp Duty (Exemption) (No.8) Order 2002	73	21.02.2002	All instruments executed pursuant to a corporate debt restructuring scheme completed between 1 January 2002 until 30 June 2002 under the supervision of the Corporate Debt Restructuring Committee, the Central Bank of Malaysia, or under Pengurusan Danaharta Nasional Berhad are exempt from stamp duty.	-

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFI- CATIONS	SUBJECT	EFFECTIVE DATE/PERIOD
21	Income Tax (Exemption) (No.13) Order 2002	98	14.03.2002	All sources of income except dividend income of The Partnership For Equitable Growth, are exempt from payment of income tax.	YA 2000 until YA 2004
22	Income Tax (Exemption) (No.14) Order 2002	109	21.03.2002	All sources of income of Institute Kefahaman Islam Malaysia (IKIM) , are exempt from payment of income tax.	YA 1998 until YA 2002
23	Income Tax (Exemption) (No.15) Order 2002	113	28.03.2002	Income derived from organizing an international trade exhibition in Malaysia by an international trade exhibition promoter resident in Malaysia, are exempt from payment of income tax. Provided the total number of foreign trade visitors brought in by the international trade exhibition promoter for the international trade exhibition, as verified by the Malaysia External Trade Development Corporation (MATRADE), is not less than 500 in the basis period for a YA.	YA 2002

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFI- CATIONS	SUBJECT	EFFECTIVE DATE/PERIOD
24	Income Tax (Deduction for Promotion of Export of Services) Rules 2002	114	28.03.2002	A company, which incurred expenses as listed in the gazette order primarily and principally for the purpose of promoting the export of services, are allowed deductions on those outgoing and expenses.	YA 2002
25	Income Tax (Deduction for Promotion of Export) Rules 2002	115	28.03.2002	A company, which incurred expenses in respect of participation in a virtual trade show, participation in a trade portal and maintaining warehouse overseas, primarily and principally for the purpose of promoting the export, are allowed deductions on those outgoing and expenses.	YA 2002
26	Income Tax (Deduction for Promotion of Export) (No.2) Rules 2002	116	28.03.2002	A company, which incurred expenses in respect of registration of patents, trademarks and product licencing overseas, primarily and principally for the purpose of promoting the export, are allowed a deduction on those outgoing and expenses.	YA 2002

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFICATIONS	SUBJECT	EFFECTIVE DATE/PERIOD
27	Income Tax (Deduction for Promotion of Export) (No.3) Rules 2002	117	28.03.2002	A company, which incurred expenses in respect of hotel accommodation (subject to a maximum of. RM300 per day) and sustenance (subject to a maximum of RM150 per day) of up to a maximum of three nights, primarily and principally for the purpose of promoting the export, are allowed deductions on those outgoings and expenses. Other condition (as stated in the gazette order) applies to qualify for this deduction.	YA 2002
28	Income Tax (Exemption) (No.16) Order 2002	135	13.04.2002	Royalty received from registered institution in relation to an approved programme by a non-resident franchisor, is exempt from payment of income tax.	20.10.2001
29	Income Tax (Exemption) (No.17) Order 2002	136	13.04.2002	A non-resident of Malaysia who derived income from rental of International Standard Organisation (ISO) containers by a Malaysian shipping company, is exempt from payment of income tax.	YA 2002

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFI- CATIONS	SUBJECT	EFFECTIVE DATE/PERIOD
30	Stamp Duty (Exemption) (No.18) Order 2002	151	18.04.2002	All instruments executed pursuant to a scheme of merger of insurance companies (completed on or between 1 April 1999 until 30 June 2002) and approved by the Central Bank of Malaysia, are exempt from stamp duty.	01.04.1999
31	Real Property Gains Tax (Exemption) (No.2) Order 2002	152	18.04.2002	Chargeable gains of an insurance company accruing on the disposal of any chargeable assets to another insurance company pursuant to a scheme of merger of insurance companies (completed on or between 1 April 1999 until 30 June 2002) and approved by the Central Bank of Malaysia, are exempt from payment of real property gains tax	Y/A 01.04.1999
32	Stamp Duty (Exemption) (No.19) Order 2002	157	25.04.2002	The instruments specified in the First Schedule for the purchase of property from Pengurusan Danaharta Nasional Berhad or its fully-owned subsidiary companies as specified in the Second Schedule, sold during the period	01.01.2002

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFI- CATIONS	SUBJECT	EFFECTIVE DATE/PERIOD
33	Income Tax (Exemption) (No.18) Order 2002	189	09.05.2002	between 1 January 2002 to 31 December 2003 are exempt from stamp duty. Income (as set out in the Schedule) from YA 1999 and subsequent YAs of Syarikat Prasarana Negara Berhad, are exempt from payment of income tax	YA 1999
34	Income Tax (Exemption) (No.19) Order 2002	190	09.05.2002	All income from YA 2002 until YA 2006 of Lembaga Tabung Haji, are exempt from payment of income tax	YA 2002
35	Income Tax (Exemption) (No.20) Order 2002	206	16.05.2002	Income (as specified in the Schedule) of Lembaga Air Sibul, are exempt from payment of income tax.	YA 2002
36	Income Tax (Exemption) (No.21) Order 2002	207	16.05.2002	Income (as specified in the Schedule) of Malaysian Communications and Multimedia Commission, are exempt from payment of income tax.	YA 2002

NO	TITLE P.U.(A)	REFER NOTIFI- CATIONS	DATE OF GAZETTE	SUBJECT DATE/PERIOD	EFFECTIVE
37	Income Tax (Exemption) (No.22) Order 2002	208	16.05.2002	All income from YA 2001 of a political association, are exempt from payment of income tax.	YA 2001
38	Income Tax (Exemption) (No.23) Order 2002	209	16.05.2002	Income derived from the provisions of chartering services of a luxury yacht departing from and ending at any port in Malaysia, approved by the Minister (for a period of 5 consecutive YA commencing from the YA in the basis period in which the approval is in effect), are exempt from payment of income tax	20.10.2001
39	Income Tax (Exemption) (No.24) Order 2002	210	16.05.2002	A non-resident of Malaysia who derived income from rental of International Standard Organisation (ISO) containers by a Malaysian shipping company, is exempt from payment of income tax. This exemption order revokes P.U(A) 136/2002	20.10.2001

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFI- CATIONS	SUBJECT	EFFECTIVE DATE/PERIOD
40	Income Tax (Exemption) (No.25) Order 2002	216	23.05.2002	All income except dividend income for YA 2000 of Huaren Education Foundation, are exempt from payment of income tax.	YA 2000
41	Stamp Duty (Exemption) (No.22) Order 2002	219	23.05.2002	The instruments (as set out in the Schedule) for the purchase of property where the construction has been fully completed from a developer who is registered with the Real Estate and Housing Developers 'Association of Malaysia, Sabah Housing Developers 'Association (1992) or Sarawak Housing Developers' Association, sold during the period between 28 March 2001 to 31 December 2001, are exempt from stamp duty. This Exemption order revokes P.U(A) 134/2001.	28.03.2001

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFI- CATIONS	SUBJECT	EFFECTIVE DATE/PERIOD
42	Stamp Duty (Exemption) (No.23) Order 2002	220	23.05.2002	The instrument (specified in the Schedule) for the purchase of residential property from a developer who is registered with the Real Estate and Housing Developers 'Association of Malaysia, Sabah Housing Developers 'Association (1992) or Sarawak Housing Developers 'Association, sold during the period between 1 January 2002 to 30 June 2002, are exempt from stamp duty. This Exemption order revokes P.U(A) 71/2002.	01.01.2002
43	Stamp Duty (Exemption) (No.24) Order 2002	221	23.05.2002	The instrument (specified in the Schedule) for the purchase of residential property from a statutory body or statutory body and the developer, sold during the period between 1 January 2002 to 30 June 2002 are exempt from stamp duty.	01.01.2002

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFI- CATIONS	SUBJECT	EFFECTIVE DATE/PERIOD
44	Income Tax (Exemption) (No.26) Order 2002	223	30.05.2002	Income (as set out in the Schedule) of Lembaga Kemajuan Wilayah Kedah, are exempt from payment of tax.	YA 2001 & subsequent YAs
45	Income Tax (Exemption) (No.27) Order 2002	224	30.05.2002	Income in relation to allocations given by State Government of Pahang in the form of grants from YA 2000 (basis period ending in year 2000) until YA 2004 of Sistem Pendidikan Islam Pahang Sdn Bhd, are exempt from payment of income tax.	YA 2000 (CY)
46	Income Tax (Exemption) (No.28) Order 2002	239	06.06.2002	Income derived from workshop and performance organized by Akademi Seni Kebangsaan from 8 October 2001 until 14 October 2001 in Malaysia by artistes from Kumpulan Seni Kua Etnika Yogyakarta, are exempt from payment of income tax.	–

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFI- CATIONS	SUBJECT	EFFECTIVE DATE/PERIOD
47	Income Tax (Exemption) (No.29) Order 2002	240	06.06.2002	Income received by Mr. Al Jarreau for his performance in a concert organized by the Malaysia Youth Orchestra Foundation in Kuala Lumpur on 18 June 2000, are exempt from payment of income tax	–
48	Income Tax (Exemption) (No.30) Order 2002	254	20.06.2002	Income in the form of benefit-in-kind received by foreign artistes (as specified in the Schedule) for their performance held at the Grand Modesto, Restaurant Patio, Kuala Lumpur on the 12 September 2001, are exempt from the payment of income tax.	–
49	Stamp Duty (Exemption) (No.28) Order 2002	267	01.07.2002	All instruments executed by any person in relation to the Sukuk Issue, which has been issued by the Malaysia Global Sukuk Inc., are exempt from stamp duty.	02.07.2002

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFI- CATIONS	SUBJECT	EFFECTIVE DATE/PERIOD
50	Income Tax (Exemption) (No.31) Order 2002	268	01.07.2002	Income derived from Sukuk Issue by any holder of the Sukuk Issue, issued by the Malaysia Global Sukuk Inc., is exempt from payment of income tax.	02.07.2002
51	Income Tax (Exemption) (No.32) Order 2002	269	01.07.2002	Income derived from Sukuk Issue by Malaysia Global Sukuk Inc, are exempt from payment of income tax.	02.07.2002
52	Real Property Gains Tax (Exemption) (No.4) Order 2002	270	01.07.2002	Chargeable gains accruing on disposal of any chargeable assets in relation to the Sukuk Issue which has been issued by the Malaysia Global Sukuk Inc., are exempt form payment of real property gains tax.	02.07.2002
53	Income Tax (Approved Food Production Projects) Order 2002	289	11.07.2002	For the purposes of Schedule 4c, the projects listed in the Schedule of the gazette order are the food production projects approved by the Minister. This Order revokes P.U (A) 80/2001.	YA 2001

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFI- CATIONS	SUBJECT	EFFECTIVE DATE/PERIOD
54	Income Tax (Exemption) (No.33) Order 2002	296	18.07.2002	An amount equivalent to 70% of the adjusted income derived from the carrying on of a business at the Kuala Lumpur Options and Financial Futures Exchange for each YA from the YA 2000 (for the basis period ending in the year 2000) until the YA 2004 by a 'Local', are exempt from payment of income tax.	YA 2000 (CY) until YA 2004
55	Income Tax (Deduction for Corporate Debt Restructuring Expenditure) Rules 2002	306	01.08.2002	Expenditure incurred by a company in respect of a corporate restructuring scheme completed between 1 January 2002 until 30 June 2002 (under the supervision of the Corporate Debt Restructuring Scheme Committee of the Central Bank of Malaysia or under Pengurusan Danaharta Nasional Berhad.) are allowed a deduction.	01.01.2002

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFI- CATIONS	SUBJECT	EFFECTIVE DATE/PERIOD
56	Income Tax (Exemption) (No.34) Order 2002	307	01.08.2002	Income (as specified in the Schedule) of Multimedia Development Corporation Sdn. Bhd. are exempt from payment of income tax.	YA 2001 & subsequent YAs
57	Income Tax (Exemption) (No.35) Order 2002	308	01.08.2002	Income (as specified in the Schedule) of Malaysian Rubber Board are exempt from payment of income tax.	YA 1998 & subsequent YAs
58	Income Tax (Exemption) (No.36) Order 2002	309	01.08.2002	Grants given by the Government to Yayasan M.U.S.T Ehsan are exempt from payment of income tax.	YA 1998
59	Income Tax (Deduction for Implementation of Rosetta Net) Rules 2002	316	08.08.2002	A qualifying company for the purposes of implementation of RosettaNet as verified by the Small and Medium Industries Development Corporation (SMIDEC), are allowed deductions on amount equivalent to the cost of the expenses of the kind specified in the Schedule.	YA 2002

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFI- CATIONS	SUBJECT	EFFECTIVE DATE/PERIOD
60	Real Property Gains Tax (Exemption) (No.5) Order 2002	317	08.08.2002	Chargeable gains by a member company accruing on the disposal of any chargeable assets to another member company pursuant to an approved scheme of merger or acquisition resulting in a universal broker company where instrument of agreement for merger or acquisition is executed on or between 1 January 2001 until 31 December 2002, are exempt from payment of real property gains tax.	01.01.2001
61	Stamp Duty (Exemption) (No.34) Order 2002	321	08.08.2002	All instruments executed on or after 1 January 2001 pursuant to a scheme of merger or acquisition by member company resulting in a universal broker company are exempt from stamp duty, provided that the scheme has been approved by Securities Commission and the instrument of agreement has been executed during the period between 1 January 2001 until 31 December 2002	30.10.1999

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFI- CATIONS	SUBJECT	EFFECTIVE DATE/PERIOD
62	Stamp Duty (Exemption) (No.35) Order 2002	322	08.08.2002	All instruments executed on or after 30 October 1999 pursuant to a scheme of merger of stockbroking companies are exempt from stamp duty, provided that the scheme has been approved by Securities Commission and the instrument of agreement has been executed during the period between 30 October 1999 until 31 December 2000.	30.10.1999
63	Income Tax (Exemption) (No.37) Order 2002	332	15.08.2002	All sources of income except dividend income from YA 1996 until YA 2000 (period ending in year 2000) of Sarawak Badan Amal Tenaga Isteri-Isteri (SABATI) are exempt from payment of income tax.	YA 1996
64	Income Tax (Exemption) (No.38) Order 2002	333	15.08.2002	All sources of income except dividend income from YA 1999 until YA 2003 of Yayasan Tekun Nasional (YTN) are exempt from payment of income tax.	YA 1999
65	Income Tax (Exemption) (No.39) Order 2002	352	29.08.2002	All sources of income except dividend income from YA 1983 until YA 2001 of Majlis Ugama Islam Sabah are exempt from payment of income tax.	YA 1983

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFI- CATIONS	SUBJECT	EFFECTIVE DATE/PERIOD
66	Income Tax (Exemption) (No.40) Order 2002	353	29.08.2002	All sources of income except dividend income from YA 2001 until YA 2005 of Yayasan Pembangunan Ekonomi Islam Malaysia (YPEIM), are exempt from payment of income tax.	YA 2001
67	Income Tax (Exemption) (No.41) Order 2002	354	29.08.2002	All sources of income except dividend income from YA 1997 until YA 2006 of Dana Latihan Bumiputra (DLB), are exempt from payment of income tax.	YA 1997
68	Stamp Duty (Exemption) (No.38) Order 2002	382	12.09.2002	All instruments of the Bai Inah Sale Agreement or the Bai Inah Purchase Agreement executed between a customer and a financial institution made under the principles of the Syariah law for the purpose of the issuance of credit cards are exempt from stamp duty.	23.04.2002

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69	Income Tax (Exemption) (No.42) Order 2002	414	17.10.2002	Income received by foreign Income of Malaysian German School Association in the form of grant given by the German Government from YA 1999 and subsequent YAs, are exempt from payment of income tax.	YA 1999
70	Income Tax (Exemption) (No.43) Order 2002	415	17.10.2002	Income received by foreign artistes specified in the Schedule for their show "Fame The Musical" held in Istana Budaya, Kuala Lumpur from 9 May 2002 until 26 May 2002, are exempt from payment of income tax.	-
71	Income Tax (Exemption) (No.44) Order 2002	418	17.10.2002	Any payments made by Aircraft Business Malaysia Sdn. Bhd. under the Operational Undertaking Agreement dated 1 October 2002 signed between Aircraft Business Malaysia Sdn. Bhd. and the parties named therein, are exempt from payment of income tax.	08.10.2002

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFI- CATIONS	SUBJECT	EFFECTIVE DATE/PERIOD
72	Income Tax (Exemption) (No.45) Order 2002	424	24.10.2002	All income of Malaysian Airline System Berhad derived in the basis period for the YA 2001 until the YA 2005, are exempt from payment of income tax.	YA 2001
73	Stamp Duty (Exemption) (No.39) Order 2002	425	24.10.2002	The instruments set out in the Schedule which are executed in connection with the purchase of low cost house are exempt from stamp duty.	01.07.2002
74	Stamp Duty (Exemption) (No.40) Order 2002	432	28.10.2002	All instruments of the Asset Sale Agreement or the Asset Purchase Agreement executed between a customer and a bank made under the principles of the Syariah law for the purpose of renewing any Islamic revolving financing facility are exempt from stamp duty if the instrument for the existing Islamic revolving financing facility had been duly stamped.	21.09.2002

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFI- CATIONS	SUBJECT	EFFECTIVE DATE/PERIOD
75	Stamp Duty (Remission) (No.6) Order 2002	433	28.10.2002	The stamp duty on any instrument of Asset Sale Agreement executed between a customer and a financier made under the principles of the Syariah law for the purpose of rescheduling or restructuring any existing Islamic financing facility is remitted to the extent of the duty that would be payable on the balance of the principal amount of the existing Islamic financing facility.	21.09.2002
76	Stamp Duty (Remission) (No.7) Order 2002	434	28.10.2002	Fifty per centum (50%) of the stamp duty chargeable on any instrument of transfer of any immovable property operating as a voluntary disposition inter vivos from a donor family member to the recipient family member (as specified the schedule) is remitted.	01.01.2003

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77	Income Tax (Deduction for Cost of Developing Website) Rules 2002	447	07.11.2002	A business of a person resident in Malaysia who has incurred the cost of developing a website which is electronic commerce enabled for the basis period for the YA 2002, is allowed a deduction of an amount equal to one-fifth of that cost for that YA and for the YA of 2003 till 2006.	YA 2000
78	Income Tax (Exemption) (No.46) Order 2002	457	21.11.2002	All sources of income derived from financing of infrastructure projects approved under Government program from the YA 2000 until the YA 2009, are exempt from payment of income tax.	YA 2000
79	Stamp Duty (Exemption) (No.41) Order 2002	458	21.11.2002	All instruments of transfer of shares, stock and marketable securities in companies not listed or removed from the list on the Kuala Lumpur Stock Exchange executed in favour of the Malaysian Central Depository	–

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFI- CATIONS	SUBJECT	EFFECTIVE DATE/PERIOD
80	Income Tax (Exemption) (No.47) Order 2002	494	19.12.2002	<p>Sendirian Berhad; or of the beneficial interest of such shares, stock and marketable securities in companies not listed or removed from the list on the Kuala Lumpur Stock Exchange held for the account of the transferor by the Malaysian Central Depository Sendirian Berhad, are exempt from stamp duty.</p> <p>All sources of income from YA 1999 until YA 2003 of Pengurusan Danaharta Nasional Berhad and the wholly-owned subsidiaries of Pengurusan Danaharta Nasional Berhad, are exempt from payment of income tax.</p>	YA 1999 until YA 2003