

# 4

**GAZETTE NOTIFICATIONS –  
AMENDMENTS TO  
INCOME TAX ACT, 1967  
PETROLEUM INCOME TAX  
ACT, 1967  
REAL PROPERTY GAINS  
TAX ACT, 1976  
PROMOTION OF  
INVESTMENT ACT, 1986  
STAMP ACT, 1949**

**Gazette Notifications in 2003 (1 Jan 2003 to 31 Dec 2003)**  
**Income Tax Act, 1967**  
**Petroleum 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 NOTIFICATION	SUBJECT	EFFECTIVE DATE/PERIOD
1	Income Tax (Return by Employers) Order 2002	1	02.01.2003	Employers Return for year 2002	01.01.2002 to 31.12.2002
2	Income Tax (Exemption) Order 2003	2	02.01.2003	Income received by the foreign artistes specified in the Schedule for their performance at the "MCA Titiwangsa Variety Show" concert at the Stadium Nasional Bukit Jalil, Kuala Lumpur on 15 June 2003, are exempted from payment of income tax.	-
3	Income Tax (Deduction for Payment of Legal and Consultancy Services) Rules 2003	9	09.01.2003	A bumiputera entrepreneur resident in Malaysia shall be eligible for deduction of any payment incurred in respect of legal and consultancy services provided under the Tabung Pemulihan dan Pembangunan Usahawan (TPPU) programme managed by ERF Sdn. Bhd.	03.07.2001

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFICATION	SUBJECT	EFFECTIVE DATE/PERIOD
4	Income Tax (Exemption) (No.2) Order 2003	10	09.01.2003	Income received by TPPT Sdn. Bhd. from rental of premises for the purposes of retailing business under the Bumiputera Entrepreneur Project in the Field of Retailing (PROSPER) scheme from year of assessment 2001 and subsequent years of assessment, are exempted from payment of income tax.	01.07.2001
5	Stamp Duty (Exemption) Order 2003	11	09.01.2003	Every instrument in financing transactions (as specified in the gazette order) involving Cagamas Berhad, are exempted from stamp duty.	-
6	Income Tax (Exemption) (No.3) Order 2003	19	17.01.2003	Income (as set out in the Schedule of the gazette order) of Goodyear Malaysia Berhad, are exempted from payment of income tax.	1980 & 1981 only
7	Income Tax (Exemption) (No.4) Order 2003	33	30.01.2003	Income of any person derived from the allocation given by Federal and the State Government in the form of grant or a subsidy; and income of a statutory	YA2002

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFICATION	SUBJECT	EFFECTIVE DATE/PERIOD
8	Stamp Duty (Exemption) (No.2) Order 2003	58	20.02.2003	authority received from any person in accordance with the provisions of the Act regulating the statutory authority or any donation or contribution, are exempted from payment of income tax. The instruments set out in the Schedule of the gazette order which are executed in connection with the purchase of Low Cost Housing project, are exempted from stamp duty.	01.07.2002
9	Income Tax (Approved Food Production Projects) (Amendment) Order 2003	72	06.03.2003	Deep sea fishing included as an approved food production projects.	21.09.2002
10	Stamp Duty (Remission) Order 2003	81	24.03.2003	Stamp duty are payable on all instruments of contract notes relating to the sale of any shares, stock or marketable securities which are listed on stock market of a stock exchange approved under subsection 8(2) of the Securities Industry Act 1983 is remitted.	17.03.2003

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFICATION	SUBJECT	EFFECTIVE DATE/PERIOD
11	Income Tax (Deduction for Cost of Developing Website) Rules 2003	101	10.04.2003	A business of a person resident in Malaysia who has incurred the cost of developing a website which is electronic enabled shall be allowed a deduction of one-fifth of the cost for that year of assessment and following four years of assessment.	YA 2002
12	Income Tax (Deduction for Expenditure on Issuance of Private Debt Securities under Islamic Principles) Rules 2003	107	14.04.2003	A company shall be allowed a deduction of the amount of expenditure incurred on the issuance of private debt securities under Islamic principles from year of assessment 2003 until the year of assessment 2007.	YA 2003
13	Petroleum (Income Tax) (Qualifying Plant Allowance) (Cost of Provision of Computer Software) Rules 2003	120	24.04.2003	Initial and annual allowance in respect of qualifying plant expenditure incurred on the cost of provision of computer software including the software system and software package used for the purpose of petroleum operations.	YA 1999

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFICATION	SUBJECT	EFFECTIVE DATE/PERIOD
14	Petroleum (Income Tax) (Qualifying Plant Allowance) (Computers and Information Technology Equipment) Rules 2003	121	24.04.2003	Initial and annual allowance in respect of qualifying plant expenditure incurred on the cost of provision of computers and information technology equipment used for the purpose of petroleum operations.	YA 1996
15	Income Tax (Deduction for Promotion of Export of Professional Services) Rules 2003	124	01.05.2003	Every person resident in Malaysia who incurred expenses as listed in the gazette order, primarily and principally for the purpose of promoting the export of professional services, are allowed deductions on those outgoings and expenses.	YA 2003
16	Income Tax Act 1967 [Section 44(6)]	Warta Kerajaan Persekutuan No. 5879	08.05.2003	Institution or organization for the purposes of Section 44(6) for Income Tax Act 1967.	-
17	Income Tax (Industrial Building Allowance) (Old Folks Care Centre) Rules 2003	143	22.05.2003	Industrial Building Allowance in respect of qualifying building expenditure incurred for construction or purchase of a building used as an old folks care center approved by Social Welfare Department.	YA 2003

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFICATION	SUBJECT	EFFECTIVE DATE/PERIOD
18	Income Tax (Exemption) (No.5) Order 2003	152	29.05.2003	Income of an approved offshore trading company, are exempted from payment of income tax for a period of five consecutive years of assessment commencing from the year of assessment which the approval is given.	20.10.2001
19	Income Tax (Exemption) (No.6) Order 2003	153	29.05.2003	All persons who receive discount or profit from sale of bonds or securities issued by Pengurusan Danaharta Nasional Berhad or Danaharta Urus Senderian Berhad within and outside Malaysia, are exempted from payment of income tax.	YA 1999
20	Double Taxation Relief (The Government of Australia) Order 2003	162	29.05.2003	Second Protocol Amending the Agreement between the Government of Malaysia and the Government of Australia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect of taxes on income as amended by the first Protocol of 2 August 1999.	-

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFICATION	SUBJECT	EFFECTIVE DATE/PERIOD
21	Double Taxation Relief (The Government of the Republic of India) Order 2003	163	29.05.2003	Agreement between the Government of Malaysia and the Government of the Republic of India for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect of taxes on income.	-
22	Stamp Duty (Exemption) (No.6) Order 2003	169	01.06.2003	All instruments as out in the gazette order which are executed in connection with the purchase of residential property costing not more than RM180,000 per unit from housing developer or statutory body or co-operative society pursuant to the Sale and Purchase Agreements executed on or after 01.06.2003 – 31.05.2004 are exempted from stamp duty.	01.06.2003
23	Real Property Gains Tax (Exemption)(No.2) Order 2003	170	01.06.2003	Chargeable gains accruing on disposal of any chargeable asset from 01.06.2003 – 31.05.2004, are exempted from payment of real property gains tax.	01.06.2003



NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFICATION	SUBJECT	EFFECTIVE DATE/PERIOD
24	Income Tax (Exemption) (No.7) Order 2003	176	05.06.2003	Income (as specified in the Schedule of the gazette order) received by Malaysian Palm Oil Board for the year of assessment 2000 until the year of assessment 2001, are exempted from payment of income tax	YA 2000
25	Income Tax (Exemption) (Amendment) Order 2003	181	05.06.2003	Amendments to the Income Tax (Exemption)(No.12) Order 2002, of the subparagraphs (1) and (2) of paragraph 4.	YA 2003
26	Stamp Duty (Exemption) (No.7) Order 2003	182	05.06.2003	All instruments executed pursuant to a scheme under the Loan Credit Facility Restructuring and Rescheduling for Borrowers affected by SARS (Severe Acute Respiratory Syndrome) between 22.05.2003 and 31.05.2004 are exempt from stamp duty.	-
27	Stamp Duty (Exemption) (No.8) Order 2003	183	05.06.2003	All loan instruments executed pursuant to a scheme under the Special Relief Guarantee Facility (SRGF) for a Business Affected by SARS (Severe Acute Respiratory Syndrome) Outbreak are exempted from stamp duty.`	22.05.2003

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFICATION	SUBJECT	EFFECTIVE DATE/PERIOD
28	Income Tax (Exemption) (Amendment)(No.2) Order 2003	198	19.06.2003	Various gazettes orders on exemption granted to the institutions, companies or schemes were amended. Amendments were made on the year of assessments.	-
29	Income Tax (Exemption) (No.8) Order 2003	199	19.06.2003	Income (as specified in the Schedule of the gazette order) of Perbadanan Hal Ehwal Bekas Angkatan Tentera, are exempted from payment of income tax.	YA 2001
30	Income Tax (Exemption) (No.9) Order 2003	200	19.06.2003	Income (as specified in the Schedule of the gazette order) of Lembaga Akreditasi Negara, are exempted from payment of income tax from year of assessment 1997 until year of assessment 2001.	YA 1997
31	Income Tax (Exemption) (No.10) Order 2003	201	19.06.2003	Income (as specified in the Schedule of the gazette order) of Sarawak State Library, are exempted from payment of income tax from year of assessment 1999 until the year of assessment 2001.	YA 1999

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFICATION	SUBJECT	EFFECTIVE DATE/PERIOD
32	Income Tax (Exemption) (No.11) Order 2003	202	19.06.2003	Income (as specified in the Schedule of the gazette order) of Kemubu Agricultural Development Authority, are exempted from payment of income tax.	YA 2001
33	Income Tax (Exemption) (No.12) Order 2003	203	19.06.2003	Income (as specified in the Schedule of the gazette order) of Sabah Rubber Industry Board, are exempted from payment of income tax.	YA 2001
34	Income Tax (Exemption) (No.13) Order 2003	204	19.06.2003	Income received by Selangor Manpower Development Centre in relation to allocations given by the Federal Government or the State Government in the form of grants, are exempted from payment of income tax.	YA 2001
35	Income Tax (Exemption) (No.14) Order 2003	205	19.06.2003	Income (as specified in the Schedule of the gazette order) of Johor Tenggara Development Authority (KEJORA) for year of assessment 1997 until year of assessment 2001, are exempted from payment of income tax.	YA 1997

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFICATION	SUBJECT	EFFECTIVE DATE/PERIOD
36	Income Tax (Exemption) (No.15) Order 2003	206	19.06.2003	Income received by MIMOS Berhad in relation to allocations given by the Federal Government or the State Government in the form of grants from the year of assessment 2000 until the year of assessment 2001 are exempted from payment of income tax.	YA 2000
37	Income Tax (Exemption) (No.16) Order 2003	207	19.06.2003	Income (as specified in the Schedule of the gazette order) of Kelantan Darul Naim Foundation from the year of assessment 1997 until the year of assessment 2001, are exempted from payment of income tax.	YA 1997
38	Income Tax (Exemption) (No.17) Order 2003	208	19.06.2003	Income (as specified in the Schedule of the gazette order) of Negeri Sembilan Foundation, are exempted from payment of income tax.	YA 2001
39	Income Tax (Exemption) (No.18) Order 2003	209	19.06.2003	Income (as specified in the Schedule of the gazette order) of Lembaga Kemajuan Penanam-Penanam Padi Kedah, are exempted from payment of income tax.	YA 2001

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFICATION	SUBJECT	EFFECTIVE DATE/PERIOD
40	Income Tax (Exemption) (No.19) Order 2003	210	19.06.2003	Income received by SIRIM Berhad in relation to allocations given by the Federal Government or the State Government in the form of grants from the year of assessment 2000 until the year of assessment 2001, are exempted from payment of income tax.	YA 2000
41	Income Tax (Exemption) (No.20) Order 2003	211	19.06.2003	Income (as specified in the Schedule of the gazette order) of Malaysian Forestry Research and Development Board, are exempted from payment of income tax.	YA 2001
42	Income Tax (Exemption) (No.21) Order 2003	212	19.06.2003	Income (as specified in the Schedule of the gazette order) of Sarawak Biodiversity Centre from the year of assessment 1998 until the year of assessment 2001, are exempted from payment of income tax.	YA 1998
43	Income Tax (Exemption) (No.22) Order 2003	213	19.06.2003	Income (as specified in the Schedule of the gazette order) of Perbadanan Pembangunan Pertanian Negeri Perak, are exempted from payment of income tax.	YA 2001

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFICATION	SUBJECT	EFFECTIVE DATE/PERIOD
44	Income Tax (Exemption) (No.23) Order 2003	214	19.06.2003	All sources of income except dividend income of Third World Network Berhad from the year of assessment 2002 until the year of assessment 2006, are exempted from payment of income tax.	YA 2002
45	Income Tax (Exemption) (No.24) Order 2003	215	19.06.2003	Income received by Kadazandusun Language Foundation in relation to allocations given by the Federal Government or the State Government in the form of grants, are exempted from payment of income tax.	YA 2001
46	Income Tax (Exemption) (No.25) Order 2003	216	19.06.2003	All income of Amanah Saham Didik from year of assessment 2001 until the year of assessment 2006, are exempted from payment of income tax.	YA 2001
47	Income Tax (Exemption) (No.26) Order 2003	228	26.06.2003	All income excluding dividend income of Sabah Tourism Promotion Corporation derived in year of assessment 1978 until the year of assessment 2001, are exempted from payment of income tax.	YA 1978

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFICATION	SUBJECT	EFFECTIVE DATE/PERIOD
48	Stamp Duty (Exemption) (Amendment) Order 2003	235	03.07.2003	Amendments to the Stamp Duty (Exemption)(No.6) Order 2003, of the definition of 'housing developer' and 'insurance company.'	01.06.2003
49	Income Tax (Exemption) (No.27) Order 2003	242	10.07.2003	Income received by the foreign artistes specified in the Schedule of the gazette order for their show of "Dance Like A Man" at Plaza Putra, Dataran Merdeka, Kuala Lumpur from 27 July 2002 until 28 July 2002, are exempted from payment of income tax.	-
50	Income Tax (Exemption) (No.28) Order 2003	243	10.07.2003	Income received by the foreign artistes specified in the Schedule of the gazette order for their show of "Dumb Type-Memorandum" at Istana Budaya, Kuala Lumpur from 28 June 2002 until 29 June 2002, are exempted from payment of income tax.	-
51	Income Tax (Exemption) (No.29) Order 2003	244	10.07.2003	Income received by the foreign artistes specified in the Schedule of the gazette order for their show of "Cats" held at Istana Budaya, Kuala Lumpur from 27 September 2002 until 3 November 2002, are exempted from payment of income tax.	-

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFICATION	SUBJECT	EFFECTIVE DATE/PERIOD
52	Income Tax (Exemption) (No.30) Order 2003	245	10.07.2003	Income received by the foreign artistes specified in the Schedule of the gazette order for their show of "Tamil Mega Star Night" at Stadium Putra, Kompleks Sukan Bukit Jalil, Kuala Lumpur on 27 July 2002, are exempted from payment of income tax.	-
53	Income Tax (Exemption) (No.31) Order 2003	246	10.07.2003	Income received by the foreign artistes specified in the Schedule of the gazette order for their show of "Chang & Eng" held at Istana Budaya, Kuala Lumpur from 1 March 2002 until 10 March 2002, are exempted from payment of income tax.	-
54	Income Tax (Exemption) (No.32) Order 2003	247	10.07.2003	Income received by the foreign artistes specified in the Schedule of the gazette order for their show of "The Flying Lotahs" at The Promenade, Cyberjaya from 6 September 2002 until 15 September 2002, are exempted from payment of income tax.	-



NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFICATION	SUBJECT	EFFECTIVE DATE/PERIOD
55	Stamp Duty (Exemption) (No.13) Order 2003	255	17.07.2003	Every instrument in financing transactions (as specified in the gazette order) involving Cagamas Berhad, are exempted from stamp duty. This revokes the Stamp duty (Exemption) Order 2003.	-
56	Income Tax (Exemption) (No.33) Order 2003	257	17.07.2003	Income (as specified in the Schedule of the gazette order) of Construction Industry Delevopment Board of Malaysia, are exempted from payment of income tax.	YA 2000
57	Income Tax (Exemption) (No.34) Order 2003	258	17.07.2003	Income from all sources of Projek Lebuhraya Utara-Selatan Berhad from the year of assessment 2002 until the year of assessment 2006, are exempted from payment of income tax.	YA 2002 –YA 2006
58	Income Tax (Exemption) (No.35) Order 2003	259	17.07.2003	Income received by International Youth Centre Foundation in relation to all allocations given by the Federal Government or the State Government in the form of grants, are exempted from payment of income tax.	YA 2001

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFICATION	SUBJECT	EFFECTIVE DATE/PERIOD
59	Income Tax (Exemption) (No.36) Order 2003	260	17.07.2003	Income from fees received by a non-citizen director of an offshore company from year of assessment 2002 until year of assessment 2006, are exempted from payment of income tax.	YA 2002
60	Income Tax (Deductions for Promotion of Export of Higher Education) (Amendment) Rules 2003	261	17.07.2003	Amendments to the Income Tax (Deductions for Promotion of Export of Higher Education) Rules 2001 of the paragraph 4(2)(d).	YA 2002
61	Income Tax (Deductions for Promotion of Export of Services)(Amendment) Rules 2003	262	17.07.2003	Amendments to the Income Tax (Deductions for Promotion of Export of Services) Rules 1999 of the paragraph 3(2)(d).	YA 2002
62	Income Tax (Deductions for Overseas Expenses for Promotion of Tourism) (Amendment) Rules 2003	263	17.07.2003	Amendments to the Income Tax (Deductions for Overseas Expenses for Promotion of Tourism) Rules 1991 of the paragraph 4(2)(d).	YA 2002
63	Income Tax (Promotion of Export) (Amendments) Rules 2003	267	17.07.2003	Amendments to the Income Tax (Promotion of Export) Rules 1986 of the paragraph 4(2)(e).	YA 2002

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFICATION	SUBJECT	EFFECTIVE DATE/PERIOD
64	Double Taxation Relief (The Government of Grand Duchy of Luxembourg) Order 2003	271	24.07.2003	Agreement between the Government of Malaysia and the Government of the Grand Duchy of Luxembourg for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect of taxes on income.	-
65	Double Taxation Relief (The Government of the Kingdom of Sweden) Order 2003	272	24.07.2003	Agreement between the Government of Malaysia and the Government of the Kingdom of Sweden for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect of taxes on income.	-
66	Income Tax (Exemption) (No.37) Order 2003	273	24.07.2003	Income received by the foreign artistes specified in the Schedule of the gazette order for their show of "Philips International Jazz Festival featuring Chaka Khan" held at the Sunway Lagoon Resort Hotel, Bandar Sunway, Petaling Jaya on 25 October 2002, are exempted from payment of income tax.	-

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFICATION	SUBJECT	EFFECTIVE DATE/PERIOD
67	Income Tax (Exemption) (No.38) Order 2003	274	24.07.2003	Income (as specified in the Schedule of the gazette order) of Malaysian Palm Oil Promotion Council from year of assessment 2001 and subsequent years of assessment, are exempted from payment of income tax.	YA 2001
68	Income Tax (Exemption) (No.39) Order 2003	302	07.08.2003	Income received by the foreign artistes specified in the Schedule of the gazette order for their show of "Pertunjukan Kebudayaan dan Nyanyian Tiong Hwa" held at the MCA Service Centre, Titiwangsa Division, Kuala Lumpur from 15 January 2003 until 14 April 2003.	-
69	Petroleum (Income Tax) (Qualifying Plant Allowances) (Secondary Gas Recovery) Rules 2003	303	07.08.2003	Initial and Annual allowance in respect of qualifying plant expenditure incurred on an improved hydrocarbon recovery technique for the purpose of extracting additional, or accelerated recovery of natural gas out of subsurface reservoirs, or both, by the applications of external energy.	YA 2000

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFICATION	SUBJECT	EFFECTIVE DATE/PERIOD
70	Income Tax (Allowance for Increased Exports) (Amendment) Rules 2003	309	21.08.2003	Amendments to the Income Tax Allowance for Increased Exports) Rules 1999, of Rule 2 in respect of the interpretation of "agricultural produce".	01.01.2002
71	Income Tax (Deduction for Cost on Acquisition of a Foreign Owned Company) Rules 2003	310	21.08.2003	A locally owned company, which has incurred cost of acquisition of a foreign owned company, shall be allowed a deduction of one-fifth of that cost for that year of assessment and for each of the four following years of assessment.	21.09.2002
72	Income Tax (Exemption) (No.40) Order 2003	323	04.09.2003	Income received by the foreign artistes specified in the Schedule of the gazette order for their show of "The Vienna Boys Choir" held at Dewan Philharmonik Petronas, Kuala Lumpur City Centre, Kuala Lumpur on 6 October 2002, are exempted from payment of income tax.	-
73	Income Tax (Exemption) (No.41) Order 2003	331	11.09.2003	Income (as specified in the Schedule of the gazette order) of Perbadanan Kemajuan Ekonomi Islam Negeri Perak, are exempted from payment of income tax.	YA 2001

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFICATION	SUBJECT	EFFECTIVE DATE/PERIOD
74	Income Tax (Exemption) (No.42) Order 2003	332	11.09.2003	Income (as specified in the Schedule of the gazette order) of Malaysian Examinations Council, are exempted from payment of income tax.	YA 2001
75	Income Tax (Exemption) (No.43) Order 2003	333	11.09.2003	Income (as specified in the Schedule of the gazette order) of National Art Gallery, are exempted from payment of income tax.	YA 2001
76	Income Tax (Exemption) (No.44) Order 2003	334	11.09.2003	Income (as specified in the Schedule of the gazette order) of Malaysian Highway Authority, are exempted from payment of income tax.	YA 2001
77	Income Tax (Exemption) (No.45) Order 2003	335	11.09.2003	Income (as specified in the Schedule of the gazette order) of Bintulu Development Authority, are exempted from payment of income tax.	YA 2001
78	Income Tax (Exemption) (No.46) Order 2003	336	11.09.2003	Income (as specified in the Schedule of the gazette order) of Fraser's Hill Development Corporation, are exempted from payment of income tax.	YA 1997

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFICATION	SUBJECT	EFFECTIVE DATE/PERIOD
79	Income Tax (Exemption) (No.47) Order 2003	337	11.09.2003	Income (as specified in the Schedule of the gazette order) of National Tobacco Board, are exempted from payment of income tax.	YA 2001
80	Income Tax (Exemption) (No.48) Order 2003	338	11.09.2003	Income (as specified in the Schedule of the gazette order) of Sarawak State Museum Corporation, are exempted from payment of income tax.	YA 2001
81	Income Tax (Exemption) (No.49) Order 2003	339	11.09.2003	All income excluding dividend income of Malaysian Timber Council for year of assessment 2000 (year ending 1999) until year of assessment 2004, are exempted from payment of income tax.	YA 2000 (Year ending 1999)
82	Income Tax (Accelerated Capital Allowance) (Conservation of Energy) Rules 2003	349	18.09.2003	Accelerated capital allowance for a company in respect of qualifying plant expenditure incurred on the provision of plant or machinery as certified by the Ministry of Energy, Communications and Multimedia as a plant or machinery used exclusively for the conservation of energy of its business.	YA 2003

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFICATION	SUBJECT	EFFECTIVE DATE/PERIOD
83	Income Tax (Deduction for Expenditure on Leave Passage) Rules 2003	350	18.09.2003	A deduction shall be allowed for expenditure incurred from 01.06.2003 until 31.05.2004 in provision of a benefit or amenity to an employee in relation to a leave passage.	YA 2003
84	Income Tax (Exemption) (No.50) Order 2003	351	18.09.2003	Income received by Malaysian Plastics Design Center in relation to all allocations given by the Federal Government or the State Government in the form of grants for year of assessment 1999 and year of assessment 2000, are exempted from payment of income tax.	YA 1999
85	Income Tax (Exemption) (No.51) Order 2003	352	18.09.2003	Income (as specified in the Schedule of the gazette order) of Malaysian Valuers, Appraisers and Estate Agents Board, are exempted from payment of income tax.	YA 2001
86	Income Tax (Exemption) (No.52) Order 2003	353	18.09.2003	All income except dividend income of Malaysia Debt Ventures Berhad from year of assessment 2002 until the year of assessment 2011, are exempted from payment of income tax.	YA 2002



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87	Income Tax (Exemption) (No.53) Order 2003	354	18.09.2003	All income except dividend income of Malaysia Venture Capital Management Berhad (MAVCAP) from year of assessment 2001 until the year of assessment 2010, are exempted from payment of income tax.	YA 2001
88	Income Tax (Exemption) (No.54) Order 2003	355	18.09.2003	All income except dividend income of Kumpulan Modal Perdana Sdn. Bhd. from year of assessment 2001 until the year of assessment 2010, are exempted from payment of income tax.	YA 2001
89	Income Tax (Exemption) (No.55) Order 2003	356	18.09.2003	Income (as specified in the Schedule of the gazette order) of Perbadanan Kemajuan Perusahaan Kayu Sarawak, are exempted from payment of income tax.	YA 2001
90	Income Tax (Exemption) (No.56) Order 2003	357	18.09.2003	Income (as specified in the Schedule of the gazette order) of Suruhanjaya Perumahan dan Pembangunan Sarawak, are exempted from payment of income tax.	YA 2001

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFICATION	SUBJECT	EFFECTIVE DATE/PERIOD
91	Income Tax (Exemption) (No.57) Order 2003	358	18.09.2003	Income (as specified in the Schedule of the gazette order) of Lembaga Muzium Negeri Terengganu, are exempted from payment of income tax.	YA 2001
92	Income Tax (Exemption) (No.58) Order 2003	359	18.09.2003	Income (as specified in the Schedule of the gazette order) of Malaysian Agricultural Research and Development Institute, are exempted from payment of income tax.	YA 2001
93	Income Tax (Exemption) (No.59) Order 2003	368	25.09.2003	All income except dividend income of Sarawak Tourism Board for the year of assessment 2001 until the year of assessment 2003, are exempted from payment of income tax.	YA 2001 – YA 2003
94	Income Tax (Exemption) (No.60) Order 2003	382	09.10.2003	Income of a non-citizen individual derived from an employment with an operational headquarters company or a regional office, are exempted from payment of income tax. This shall be determined in accordance with the formula set out in the gazette order.	YA 2003

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFICATION	SUBJECT	EFFECTIVE DATE/PERIOD
95	Income Tax (Exemption) (No.61) Order 2003	404	30.10.2003	All income except dividend income of Human Resources Development Berhad from year of assessment 2001 until the year of assessment 2007, are exempted from payment of income tax.	YA 2001
96	Income Tax (Exemption) (No.62) Order 2003	405	30.10.2003	Income (as specified in the Schedule of the gazette order) of Yayasan Islam Kelantan, are exempted from payment of income tax.	YA 2001
97	Income Tax (Exemption) (No.63) Order 2003	406	30.10.2003	All income of Valuecap Sdn. Bhd. from year of assessment 2003 until year of assessment 2007, are exempted from payment of income tax.	YA 2003
98	Income Tax (Exemption) (No.64) Order 2003	407	30.10.2003	Income (as specified in the Schedule of the gazette order) of Perak Entrepreneur and Skill Development Centre, are exempted from payment of income tax.	YA 2000 (year ending 1999) and subsequent YAs
99	Double Taxation Relief (The Government of the Lebanese Republic) Order 2003	418	06.11.2003	Agreement between the Government of Malaysia and the Government of the Lebanese Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect of taxes on income.	-

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFICATION	SUBJECT	EFFECTIVE DATE/PERIOD
100	Income Tax (Exemption) (No.65) Order 2003	420	06.11.2003	Income of a banking institution in respect of interest or profit from banking business or the leasing business or both derived within the period 1 January 2000 until 31 December 2000.	YA 2000 (year ending 2000) and year of assessment 2001.
101	Double Taxation Relief (The Government of the Republic of Croatia) Order 2003	426	13.11.2003	Agreement between the Government of Malaysia and the Government of the Republic of Croatia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect of taxes on income.	-
102	Income Tax Act 1967 [Section 44(6)]	Warta Kerajaan Persekutuan No. 16247	20.11.2003	Institution or organization for the purposes of Section 44(6) for Income Tax Act 1967.	-
103	Income Tax (Exemption) (No.66) Order 2003	441	27.11.2003	Income received by the foreign artistes specified in the Schedule of the gazette order for their show of "China Shaolin Kung Fu" held at the Stadium Malawati Shah Alam, Selangor on 3 and 4 January 2003, at the Stadium Bandaraya Johor Bahru, Johor on 10 and 11 January 2003, at the Stadium Perpaduan	-

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFICATION	SUBJECT	EFFECTIVE DATE/PERIOD
104	Real Property Gains Tax (Exemption)(No.3) Order 2003	450	11.12.2003	Petra Jaya, Sarawak on 17 and 18 January 2003 and at the Stadium Likas, Kota Kinabalu, Sabah on 24 and 25 January 2003, are exempted from payment of income tax. Chargeable gains accruing on the disposal of any chargeable assets in relation to the issuance of private debt securities under Islamic principles, are exempted from the payment of real property gains tax	YA 2003
105	Real Property Gains Tax (Exemption)(No.4) Order 2003	451	11.12.2003	Chargeable gains accruing on the disposal of any chargeable assets to a Real Estate Investment Trust (REIT) or a Property Trust Fund (PTF) which is approved by the Securities Commission, are exempted from the payment of real property gains tax.	13.09.2003
106	Income Tax (Prescribed Transactions) Rules 2003	472	31.12.2003	Minister prescribes an asset backed debt securities transaction as a transaction under subparagraph 36(1)(a)(iv) to the Act.	YA 2003

NO	TITLE	REFER P.U.(A)	DATE OF GAZETTE NOTIFICATION	SUBJECT	EFFECTIVE DATE/PERIOD
107	Income Tax (Deduction For Expenditure On Issuance of Asset Backed Debt Securities) Rules 2003	473	31.12.2003	A deduction shall be allowed for the expenditure incurred on the issuance of asset backed debt securities from the year of assessment 2003 until the year of assessment 2007.	YA 2003
108	Income Tax (Deduction For Expenditure On Issuance Of Islamic Private Debt Securities Pursuant To Istisna' Principle) Rules 2003	474	31.12.2003	A deduction shall be allowed for the expenditure incurred on the issuance of Islamic private debts securities pursuant to istisna' principle from the year of assessment 2003 until the year of assessment 2007.	YA 2003
109	Income Tax (Deduction for Incorporation Expenses) Rules 2003	475	31.12.2003	A company which is incorporated in Malaysia on or after 13 September 2003 and having authorized capital of not more than RM2,500,000 there shall be allowed a deduction for the expenditure incurred by that company in relation to its incorporation.	YA 2004
110	Income Tax (Deduction from Remuneration) (Amendment) Rules 2003	477	31.12.2003	Amendments to the Income Tax (Deduction from Remuneration) Rules 1994, of the existing Schedule	01.01.2004