



INLAND REVENUE BOARD MALAYSIA

CO-OPERATIVE SOCIETY

PUBLIC RULING NO. 9/2011

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DIRECTOR GENERAL'S PUBLIC RULING

A Public Ruling as provided for under section 138A of the Income Tax Act 1967 is issued for the purpose of providing guidance for the public and officers of the Inland Revenue Board Malaysia. It sets out the interpretation of the Director General of Inland Revenue in respect of the particular tax law, and the policy and procedure that are to be applied.

A Public Ruling may be withdrawn, either wholly or in part, by notice of withdrawal or by publication of a new ruling which is inconsistent with it.

**Director General of Inland Revenue,
Inland Revenue Board Malaysia.**

1. This Ruling explains the tax treatment of a co-operative society registered in Malaysia.
2. The provisions of the Income Tax Act 1967 (ITA 1967) related to this Ruling are sections 65A, 77A, 107C and paragraph 12 of Schedule 6.
3. The words used in this Ruling have the following meaning:
 - 3.1 "Members" includes a person or registered co-operative society joining in the application for the registration of a co-operative society and admitted to membership in accordance with the regulations and by-laws after registration.
 - 3.2 "Dividend" means a share of the profits of a registered co-operative society divided amongst its members in proportion to the share or subscription capital held by them.
 - 3.3 "Co-operative principles" includes:
 - (a) voluntary and open membership;
 - (b) democratic management;
 - (c) limited return on capital contributed by members;
 - (d) equitable provisions of profits;
 - (e) promotion of co-operative education; and
 - (f) active co-operation among registered co-operative societies.
 - 3.4 "Share" means a share in the share capital of a registered co-operative society contributed by a member in respect of his membership in that registered co-operative society.
 - 3.5 "Year of assessment" means calendar year.
 - 3.6 "Date of registration of co-operative society" means date of registration signed by the Co-operative Commission of Malaysia unless it is proved that the registration of the co-operative society has been revoked.
 - 3.7 "Basis period" for a year of assessment means the accounting period or financial year end, for both business and non-business sources of income.
 - 3.8 "Subscription" means the sum contributed at regular intervals by a member in respect of his membership in a registered co-operative society and can be withdrawn on termination of membership.
4. **Co-operative Society**
 - 4.1 For the purpose of income tax, a co-operative society is defined under the ITA 1967 as any co-operative society registered under any written law relating to the registration of co-operative societies in Malaysia.

- 4.2 The organisations which are accorded special tax treatment under section 65A of the ITA 1967 are:
- a) co-operative societies registered under Co-operative Societies Act 1993;
 - b) establishments incorporated under the Company's Act 1953 but are registered under the Co-operative Societies Act 1993 (e.g. co-operative banks);
 - c) other organisations established under other laws, not registered under Co-operative Societies Act 1993, but are accorded the status of co-operative societies within the definition of a co-operative society in section 2 of the ITA 1967. These organisations are:
 - (i) Farmers' Organisations (registered under Farmers' Organisations Act 1973);
 - (ii) Fishermen's Associations (registered under Fishermen's Associations Act 1971).
- 4.3 A co-operative society registered outside Malaysia is not subject to this Ruling and is taxed like a non-resident company.
- 4.4 A co-operative society is required to distribute a portion of its audited net profit for each financial year to its reserve fund, the Co-operative Education Trust Fund and Co-operative Development Trust Fund. The amount is determined by the co-operative regulations on the property and funds made under the Co-operative Societies Act 1993 or the relevant ministry.

5. Tax Treatment For Co-operative Society

- 5.1 For the purpose of income tax there is no principle of mutuality for a co-operative society. Tax is charged on income arising from both mutual and non-mutual activities. Examples of the income from mutual activities are interest, processing fees and membership fees received by a co-operative society from its members and staff.
- 5.2 The chargeable income of a co-operative society is computed in the manner as ascertained in section 5 of the ITA 1967. Expenses allowable in ascertaining the statutory income of a co-operative society are expenses wholly and exclusively incurred in the production of income. Expenses domestic and capital in nature are not allowable. In ascertaining the chargeable income of a co-operative society special deduction is given under paragraphs 65A(a) and 65A(b) of the ITA 1967.
- 5.3 Deduction under paragraph 65A(a) of the ITA 1967
- The amount to be deducted from the total income is the sum which has been transferred or paid by a co-operative society in the basis period for a year of assessment to:

- (a) a statutory reserve fund;
- (b) any educational institution and/or co-operative organization established for the furtherance of co-operative; or
- (c) a Co-operative Education Trust Fund

as may be required under the provisions of any written law relating to the registration of co-operative societies in Malaysia.

However the amount of maximum deduction allowable under this paragraph shall not exceed 25% of the audited net profits for that basis period of the co-operative society.

5.4 Deduction under paragraph 65A(b) of the ITA 1967

5.4.1 The amount of deduction is equal to 8% (or such percentage as may be prescribed) of the members' funds as at the first day of the basis period for a year of assessment.

5.4.2 Members' funds as defined in paragraph 12(2) of Schedule 6 of the ITA 1967 means the aggregate of:

- (a) paid up capital (in respect of shares and subscriptions, and excluding any amount in respect of bonus shares to the extent they were issued out of capital reserves created by revaluation of fixed assets);
- (b) statutory reserve fund;
- (c) reserve (other than capital reserve created by revaluation of fixed assets and provisions for depreciation, renewals or replacements and diminution in value of assets);
- (d) balance of share premium account (excluding any amount credited resulting from the issuance of bonus shares at premium out of capital reserve created by revaluation of fixed assets); and
- (e) balance of profit and loss appropriation account.

5.4.3 The definition of "members' funds" in paragraph 12(2) of Schedule 6 of the ITA 1967 specifically excludes capital reserve created by revaluation of fixed assets and provisions for depreciation, renewals or replacements and diminution in value of assets. This means other than reserve which is specifically excluded, other reserves shall be taken into account in computing the "members' funds" of co-operative societies. For example, reserve may arise from aids or related profits such as reserves arising from donation or gifts, redemption of shares, loans, betting from members or non-members, Government aid and aids from other agencies.

Example 1: Determination of members' funds

KSD Berhad is registered as a co-operative society on 1.1.2005. KSD Berhad operates a book store which is wholly sponsored by members and open to public. The audited accounts of KSD Berhad for the year ending 31.12.2011 are as follows:

Statutory income	RM
Book store	200,000
Dividend	60,000

The liability and equity in the balance sheet as at 1.1.2011 are as follows:

	RM
Paid up share capital	350,000
Members' fee capital	-
Share premium account	80,000
Statutory reserve fund	50,000
Accumulated profit	280,000
Members' saving account	100,000
Members' loan account	<u>40,000</u>
Total	<u>900,000</u>

The members' funds as at the first day of the basis period for the year 2011, i.e on 1.1.2011 is computed as follows:

	RM
<i>Paid up share capital</i>	<i>350,000</i>
<i>Members' fee capital</i>	<i>-</i>
<i>Share premium account</i>	<i>80,000</i>
<i>Statutory reserve fund</i>	<i>50,000</i>
<i>Accumulated profit</i>	<i><u>280,000</u></i>
<i>Members' funds</i>	<i><u>760,000</u></i>

The members' saving account of RM100,000 and the members' loan account of RM40,000 are not part of the members' funds as:

- (a) *the members' saving account is a members' saving that can be increased or withdrawn by members and interest or dividend will be paid on the saving.*
- (b) *the members' loan account is a loan given by members to a co-operative society and members will receive interest on the loan.*

5.5 Exemption under Schedule 6 of the ITA 1967

5.5.1 A newly registered co-operative society is exempt from tax on any income for a period of 5 years commencing from the date of registration [subparagraph 12(1)(a) of Schedule 6 of the ITA 1967]; and

5.5.2 A co-operative society which has been registered for more than 5 years is exempted from tax only if its members' funds as at the first day of the basis period for a year assessment is less than RM750,000 [subparagraph 12(1)(b) of Schedule 6 of the ITA 1967].

Example 2:

Determination of chargeability of income tax for a period of 5 years from the date of registration of a co-operative society

A co-operative society was registered on 1.9.2004 and closes its account on 30 June every year.				
Year Of Assessment	Basis Period	Number Of Months		Tax Status
		Current	Cumulative	
2004	1.9.2004 - 31.12.2004	4	4	Exemption on all income
2005	1.1.2005- 31.12.2005	12	16	
2006	1.7.2005 - 30.6.2006	6	22	
2007	1.7.2006 - 30.6.2007	12	34	
2008	1.7.2007 - 30.6.2008	12	46	
2009	1.7.2008 - 30.6.2009	12	58	
2010	1.7.2009 - 31.8.2009	2	60	

	1.9.2009 - 30.6.2010	10	70	For the following 10 months, the tax status would depend on the amount of members' funds as at the 1st day of the basis period.
<p><i>The co-operative society is exempted from income tax for a period of 5 years commencing from the date of its registration, i.e 1.9.2004 to 31.8.2009. This means that tax will not be charged for the year of assessment 2004 to 2009. For the year of assessment 2010, the co-operative society is exempted from tax for the first 2 months while the tax chargeability for the following 10 months would depend on the amount of members' funds at 1.7.2009. The co-operative society will not be exempted from tax if the amount of members' funds is RM750,000 or more.</i></p>				

Example 3:

Determination of chargeability of income tax after a period of 5 years from the date of registration of a co-operative society

<p>Further to example 2, after the period of 5 years from its registration, the co-operative society has to compute its members' funds as at the first day of the basis period for each year of assessment to determine whether it will be exempted from income tax for that year of assessment.</p>		
Year Of Assessment	Basis Period	Tax Status
2010	1.9.2009 – 30.6.2010 (basis period after of 5 years)	Exemption on income would depend on the amount of members' funds as at the first day of the basis period for each year of assessment
2011	1.7.2010 – 30.6.2011	
2012	1.7.2011 – 30.6.2012	
<ul style="list-style-type: none"> For the period 1.9.2009 to 30.6.2010, the co-operative society is eligible for exemption if the members' funds as at 1.7.2009 is less than RM750,000. If its members' funds as at 1.7.2009 is RM750,000 or more, the income for 		

the period 1.7.2009 to 31.8.2009 is exempted from tax (within the period of 5 years) and the income for the period 1.9.2009 to 30.6.2010) is taxable (after the period of 5 years)

- *If its members' funds as at 1.7.2010 and 1.7.2011 is RM750,000 or more, the income for the years of assessment 2011 and 2012 is taxable.*
- *If its members' funds as at 1.7.2010 and 1.7.2011 is less than RM750,000, the income for the year of assessment 2011 and 2012 is exempted from tax.*

5.6 Tax rates

A co-operative society is chargeable to tax at the scale rates as provided in Part IV of Schedule 1 of the ITA 1967.

5.7. Computation of chargeable income and tax payable

The income of a co-operative society is exempted at the level of chargeable income. Therefore, even though a co-operative society is eligible for tax exemption for a year of assessment, the adjusted income or the adjusted losses and capital allowances for every year of assessment has to be ascertained. Any adjusted losses and excess of capital allowances which cannot be absorbed can be carried forward to subsequent years of assessment.

Example 4:

Computation of the exempted chargeable income and treatment of unabsorbed losses and capital allowances

A co-operative society was registered on 1.1.2004 and closes its account on 31 December every year. The adjusted income, adjusted losses, capital allowances and the amount of its members' funds are as follows:

Year Of Assessment	Basis Period	Business Income: Adjusted Income Or (Adjusted Losses) (RM)	Capital Allowance (RM)	Members' Funds As At First Day Of Basis Period (RM)	Tax Status
2006	1.1.2006-31.12.2006	170,000	120,000	430,000	Exempted from tax regardless of the amount of members' funds
2007	1.1.2007-31.12.2007	190,000	90,000	480,000	
2008	1.1.2008 - 31.12.2008	140,000	85,000	520,000	
2009	1.1.2009 - 31.12.2009	150,000	160,000	760,000	
2010	1.1.2010 - 31.12.2010	(80,000)	90,000	780,000	
2011	1.1.2011-31.12.2011	440,000	100,000	810,000	Taxed - members' funds is more than RM750,000 as at 1.1.2011

Year Of Assessment	Chargeable Income Exempted (RM)
2006	$170,000 - 120,000 - (8\% \times 430,000) = 15,600$
2007	$190,000 - 90,000 - (8\% \times 480,000) = 61,600$
2008	$140,000 - 85,000 - (8\% \times 520,000) = 13,400$
2009	$150,000 - 160,000 - (8\% \times 760,000) = Nil$ Capital allowance carried forward = 10,000
2010	Nil Adjusted losses carried forward = 80,000

	<i>Capital allowance brought forward = 10,000</i>	
	<i>Current year capital allowance = 90,000</i>	
	<i>Nil</i>	
	<i>The co-operative society is charged to tax since its members' funds at 1.1.2011 is more than RM750,000</i>	
	<i>Adjusted income from business</i>	<i>440,000</i>
	<i>Less: Current year capital allowance</i>	<i>100,000</i>
	<i>Capital allowance brought forward</i>	<i>100,000</i>
		<u><i>200,000</i></u>
2011	<i>Statutory income</i>	<i>240,000</i>
	<i>Less: Loss brought forward</i>	<u><i>80,000</i></u>
	<i>Aggregate income / Total income</i>	<i>160,000</i>
	<i>Less:</i>	
	<i>8% x 810,000 (paragraph 65A(b) of the ITA 1967)</i>	<u><i>64,800</i></u>
	<i>Chargeable income</i>	<i>95,200</i>

Note:

* Assuming there is no deduction under paragraph 65A(a) of the ITA 1967.

Example 5:

Computation of chargeable income and tax payable after 5 years from the date of registration of a co-operative society (members' funds is more than M750,000)

Information from the audited accounts	
Balance sheet as at 31.12.2011:	RM
Contribution in the basis period:	
▪ Statutory reserve fund	17,482
▪ Education Trust Fund	2,914
▪ Development Trust Fund	1,749
Total	22,145
Members' funds as at 1.1.2011	
▪ Share capital	40,700
▪ Members' fees capital	1,208,790
	4,200

<ul style="list-style-type: none"> ▪ Share redemption fund ▪ Accumulated profit ▪ Statutory reserve fund 	<p>80,468</p> <p>123,373</p> <p>1,457,531</p>
Total	
Audited net profit as at 31.12.2011	145,687
Statutory income	
<ul style="list-style-type: none"> ▪ Business profit ▪ Commission on consumer product ▪ Interest 	<p>48,795</p> <p>35,192</p> <p>84,530</p>
Aggregate income	168,517
Donation: Cash to an organisation approved under subsection 44(6) of the ITA 1967	10,000

Computation of chargeable income and tax payable	RM
Aggregate income	168,517
<i>Less: Donation</i>	<i>10,000</i>
Total income	158,517
<i>Less deduction:</i>	
<ul style="list-style-type: none"> ▪ Paragraph 65A(a) of the ITA 1967 = 22,145 <i>Compared with 25% of audited net profit whichever is lower (25% x 145,687) = 36,422</i> 	22,145
<ul style="list-style-type: none"> ▪ Paragraph 65A(b) of the ITA 1967 <i>8% of the members' funds (8% x 1,457,531) = 116,602</i> 	<u>116,602</u>
	138,747
Chargeable income	19,770
Income tax charged	
<ul style="list-style-type: none"> ▪ <i>Tax on the first RM 20,000</i> 	0
<i>Less: Instalment paid</i>	<i>600.00</i>
Balance of tax paid in excess	600.00

Example 6:

Computation of the chargeable income and tax payable after 5 years from the date of registration of a co-operative society (members' funds is more than RM750,000) in the case of accumulated loss

Information from the audited accounts	
Balance sheet as at 31.12.2011:	RM
Contribution in the basis period:	
▪ Statutory reserve fund	17,482
▪ Education Trust Fund	2,914
▪ Development Trust Fund	1,749
Total	22,145
Members' funds as at 1.1.2011	
▪ Share capital	40,700
▪ Members' fee capital	1,208,790
▪ Share redemption fund	4,200
▪ Accumulation of profit and loss	(80,468)
▪ Statutory reserve fund	123,373
Total	1,296,595
Audited net profit as at 31.12.2011	145,687
Statutory income	
▪ Business profit	48,795
▪ Commission on consumer product	35,192
▪ Interest	84,530
Aggregate income	168,517
Donation: Cash to an organisation approved under subsection 44(6) of the ITA 1967	10,000

Computation of chargeable income and tax payable	
Aggregate income	168,517
<i>Less: Donation</i>	<i>10,000</i>
Total income	158,517
<i>Less deduction:</i>	
▪ Paragraph 65A(a) of the ITA 1967 = 22,145	

<p><i>Compared with 25% of audited net profit whichever is lower (25% x 145,687) = 36,422</i></p> <ul style="list-style-type: none"> ▪ <i>Paragraph 65A(b) of the ITA 1967</i> ▪ <i>8% of the members' funds</i> ▪ <i>(8% x 1,296,595) = 103,727</i> <p>Total</p>	<p>22,145</p> <p><u>103,727</u></p> <p>125,872</p>
Chargeable income	32,645
<p>Income tax charged</p> <ul style="list-style-type: none"> ▪ Tax on the first RM30,000 ▪ Tax on the next RM2,645 @ 6% <p>Total</p>	<p>200.00</p> <p>158.70</p> <p>358.70</p>
<i>Less: Instalment payment paid</i>	600.00
Balance of tax paid in excess	241.30

Example 7:

Computation of the chargeable income and tax payable after 5 years from the date of registration of a co-operative society (members' funds is more than RM750,000) in the case where the amount transferred or paid is > 25% of the audited net profits

Information from the audited account	
Balance sheet as at 31.12.2011:	RM
<p>Contribution in the basis period:</p> <ul style="list-style-type: none"> ▪ Statutory reserve fund ▪ Education Trust Fund ▪ Development Trust Fund <p>Total</p>	<p>766,035</p> <p>166,529</p> <p>233,141</p> <p>1,165,705</p>
<p>Members' funds as at 1.1.2011</p> <ul style="list-style-type: none"> ▪ Share capital ▪ Members' fees capital ▪ Educational institution fund ▪ Members' welfare fund ▪ Share redemption fund 	<p>372,070</p> <p>41,915</p> <p>378,085</p> <p>194,450</p> <p>400,000</p>

<ul style="list-style-type: none"> ▪ Distribution of dividend fund ▪ Members' saving account ▪ Members' loan account ▪ Statutory reserve fund ▪ Accumulation of profit and loss account 	<p>80,000</p> <p>20,000</p> <p>30,000</p> <p>340,000</p> <p>1,385,780</p>
Total	3,242,300
Audited net profit as at 31.12.2011	3,330,587
<p>Statutory income</p> <ul style="list-style-type: none"> ▪ Business profit ▪ Mudharabah profit on fixed deposit ▪ Rental ▪ Gains from sale of shares (stock) 	<p>2,186,008</p> <p>681,200</p> <p>235,785</p> <p>277,265</p>
Aggregate income	3,380,258
Donation: Cash for library facilities under subsection 44(8) of the ITA 1967	25,000

Computation of chargeable income and tax payable	
Total aggregate income	3,380,258
<i>Less: Donation (limited to RM20,000)</i>	<i>20,000</i>
Total income	3,360,258
<i>Less deduction:</i>	
<ul style="list-style-type: none"> ▪ Paragraph 65A(a) of the ITA 1967 = 1,165,705 <i>Compared with 25% of the audited net profit whichever is lower (25% x 3,330,587) = 832,647</i> 	<i>832,647</i>
<ul style="list-style-type: none"> ▪ Paragraph 65A(b) of the ITA 1967 8% of the members' funds (8% x 3,192,300) <p><i>Members' saving account of RM20,000 and members' loan account of RM30,000 are not part of the members' funds</i></p>	<u><i>255,384</i></u>
Total	1,088,031
Chargeable income	2,272,227
Income tax charged	
<ul style="list-style-type: none"> ▪ Tax on the first RM 250,000 	41,700.00

<ul style="list-style-type: none"> ▪ Tax on the next RM2,022,227 @ 26% 	525,779.02
Total	567,479.02
<i>Less: Instalments paid</i>	506,000.00
Balance of tax payable	61,479.02

Note: The amount of deduction under paragraph 65A(a) of the ITA 1967 is restricted to 25% of the audited net profit which is RM832,647. The excess of the distribution is not allowed to be carried forward to subsequent years of assessment.

Example 8:

Computation of the chargeable income and tax payable after 5 years from the date of registration of a co-operative society (members' funds is more than RM750,000) in the case where the deduction under section 65A of the ITA 1967 exceeds total income.

Information from the audited account	
Balance sheet as at 31.12.2011:	RM
Contribution in the basis period:	
<ul style="list-style-type: none"> ▪ Statutory reserve fund ▪ Education Trust Fund ▪ Development Trust Fund 	27,670 4,612 2,306
Total	34,588
Members' funds as at 1.1.2010	
<ul style="list-style-type: none"> ▪ Share capital ▪ Members' fees capital ▪ Share redemption fund ▪ Accumulation of profit and loss account ▪ Statutory reserve fund 	593,780 1,341,915 178,085 994,450 240,000
Total	3,348,230
Audited net profit as at 31.12.2011	230,587
Statutory income	
<ul style="list-style-type: none"> ▪ Business profit ▪ Dividend 	118,602 31,200

▪ Rental	85,480
Total income/Aggregate income	235,282
Donation: Gift of painting under subsection 44(11) of the ITA 1967	11,000

Computation of chargeable income and tax payable	
Aggregate income	235,282
<i>Less: Donation</i>	11,000
Total income	224,282
<i>Less deduction:</i>	
▪ Paragraph 65A(a) of the ITA 1967 = 34,588 <i>Compared with 25% of the audited net profit whichever is lower (25% x 230,587) = 57,647</i>	34,588
▪ Paragraph 65A(b) of the ITA 1967 8 % of the total members' funds (8% x 3,348,230 = 267,858)	<u>267,858</u>
Total	302,446
	<i>Restricted to</i> 224,282
Chargeable income	0
Income tax charged	0
<i>Less: Instalment paid</i>	36,000.00
Balance of tax paid in excess	36,000.00

amounting to RM302,446 is restricted to the total income of RM224,282. The excess is not allowed to be carried forward to subsequent years of assessment.

6. **Income Tax (Exemption)(No.10) Order 2006 [P.U.(A) 51/2006]**

6.1 Agro-based Co-operative Societies, an Area Farmers' Organisation, a Federal Farmers' Organisation, a State Farmers' Organisation, an Area Fishermen's Association, a Federal Fishermen's Association and a State Fishermen's Association are exempted from the payment of income tax in relation to an **approved food production project**.

"Approved food production project" means an agricultural project which is approved by the Minister by order published in the Gazette.

6.2 The income exempted and the period of exemption are as follows:

- 6.2.1 the statutory income from a **new project** is given tax exemption for a period of 10 consecutive years of assessment with effect from the year of assessment 2001.
- 6.2.2 the statutory income from an **expansion project** is exempted for a period of 5 consecutive years of assessment with effect from the year of assessment 2002.
- 6.2.3 the period of exemption commences from the first year of assessment in which the co-operative society derives statutory income from that project.

“New project” means the first project carried out by a company for the purpose of undertaking an approved food production project and the project is approved by the Minister.

“Expansion project” means a project carried out by a company for the purpose of expanding its existing approved food production project where the project-

- (a) has not been granted an exemption under this order;
- (b) involves a new area of land; and
- (c) is approved by the Minister.

6.3 The exemption is not applicable to:

- 6.3.1 an application for a new project and an expansion project in relation to an approved food production project received by the Ministry of Agriculture and Agro-based Industry after 30 September 2005;
- 6.3.2 a co-operative society in the basis period for a year of assessment in which the co-operative society has been granted other incentives as mentioned in the exemption order.

7. **Submission Of Income Tax Return Form (ITRF)**

- 7.1 In accordance with section 77A of the ITA 1967, a co-operative society has to submit the ITRF i.e Form C1 to the Director General of Inland Revenue within 7 months from the date following the close of the accounting period which constitutes the basis period for a year of assessment.
- 7.2 Even though a co-operative society is eligible for tax exemption for a year of assessment, the co-operative society has to submit the ITRF and ascertain the adjusted income or the adjusted losses and capital allowances for that year of assessment.

8. **Amount Paid, Credited Or Distributed By A Co-operative Society**

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- 8.1 Any dividend paid, credited or distributed to any member of a co-operative society is exempt under paragraph 12A, Schedule 6 of the ITA 1967 regardless of whether the co-operative society is exempted from the payment of income tax or otherwise.
- 8.2 Any gains, profit, interest or bonds received by members and non members who are resident from money deposited with a co-operative society is exempt from payment of income tax pursuant to the Income Tax (Exemption) (No. 7) (Amendment) Order 2009 [P.U.(A) 211/2009].

9. **Effective Date**

This Ruling is effective for the year of assessment 2011 and subsequent years of assessment.

**Director General of Inland Revenue,
Inland Revenue Board Malaysia.**