4A. Notwithstanding the provisions of section 4 and subject to this Act, the income of a person not resident in Malaysia for the basis year for a year of assessment in respect of-

(i) amounts paid in consideration of services rendered by the person or his employee in connection with the use of property or rights belonging to, or the installation or operation of any plant, machinery or other apparatus purchased from, such person;

(ii) amounts paid in consideration of technical advice, assistance or services rendered in connection with technical management or administration of any scientific, industrial or commercial undertaking, venture, project or scheme; or

(iii) rent or other payments made under any agreement or arrangement for the use of any moveable property,

Paragraph 4A(iii) amended by Act 557 of 1997 s5, by deleting the words "not being payment of film
rentals, where the duty is leviable under the Cinematograph Film-Hire Duty Act 1965,", in force from 1 January 1997.

Paragraph 4A(iii) formerly read:

"(iii) rent or other payments, not being payments of film rentals, where the duty is leviable under the Cinematograph Film Hire Duty Act 1965, made under any agreement or arrangement for the use of any moveable property, ".

which is derived from Malaysia is chargeable to tax under this Act.