

INCOME TAX (INDUSTRIAL BUILDING ALLOWANCE) (TUN RAZAK EXCHANGE MARQUEE STATUS COMPANY) (AMENDMENT) RULES 2021

PU (A) 473
24 December 2021

IN exercise of the powers conferred by paragraph 154(1)(b) read together with paragraph 80 of Schedule 3 of the Income Tax Act 1967 [Act 53], the Minister makes the following rules:

CITATION AND COMMENCEMENT

- 1(1)** These rules may be cited as the Income Tax (Industrial Building Allowance) (Tun Razak Exchange Marquee Status Company) (Amendment) Rules 2021.
- 1(2)** These Rules are deemed to have effect from the year of assessment 2014.

AMENDMENT TO RULE 2

- 2** The Income Tax (Industrial Building Allowance) (Tun Razak Exchange Marquee Status Company) Rules 2013 [P.U (A) 27/2013], which are referred to as the “principal Rules” in these Rules, are amended in rule 2 by substituting for the words “rule 3” the words “rule 5”.

AMENDMENT TO RULE 3

- 3** Subrule 3(1) of the principal Rules are amended in the definition of “disposed of” by substituting for the words “rule 3” the words “rule 5”.

AMENDMENT TO RULE 6

- 4** Subrule 6(2) of the principal Rules are amended by inserting after the word “construction” wherever appearing the words “or purchase”.

AMENDMENT TO RULE 7

- 5** Paragraph 7(a) of the principal Rules are amended by substituting for the words “2020” the words “2025”.