

INCOME TAX (EXEMPTION) (NO.13) 2021 (AMENDMENT) ORDER 2021

PU (A) 448
9 December 2021

IN exercise of the powers conferred by paragraph 127(3)(b) of the Income Tax Act 1967 [Act 53], the Minister makes the following order:

CITATION AND COMMENCEMENT

- 1(1)** This order may be cited as the **Income Tax (Exemption) (No.13) 2013 (Amendment) Order 2021**.
- 1(2)** This order has effect from the year of assessment 2021.

AMENDMENT TO PARAGRAPH 2

- 2** The Income Tax (Exemption) (No.13) Order 2013 [P.U.(A)294/2013] is amended in paragraph 2-
- (a) in the definition of “research and development findings” by substituting for the words “or public institute of higher [learning” the words “, public or private institution of higher learning”;
 - (b) in the definition of “investor company” by substituting for the words “Companies Act 1965 [Act 125” the words “Companies Act 2016 [Act 777]”; and
 - (c) in the definition of “qualifying company for the words “Companies Act 1965” the words “Companies Act 2016”.