

INCOME TAX (ACCELERATED CAPITAL ALLOWANCE) (TUN RAZAK EXCHANGE MARQUEE STATUS COMPANY) (AMENDMENT) RULES 2021

PU (A) 474
24 December 2021

IN exercise of the powers conferred by paragraph 154(1)(b) 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 (Accelerated Capital Allowance) (Tun Razak Exchange Marquee Status Company) (Amendment) Rules 2021.
- 1(2)** These Rules are deemed to have effect from 1 January 2014.

AMENDMENT TO RULE 1

- 2** The Income Tax (Accelerated Capital Allowance) (Tun Razak Exchange Marque Status Company) Rules 2013 [P.U. (A) 29/2013], which is referred as the “principal Rules” in these Rules, are amended in rule 1 by deleting the words “until 31 December 2020”.

AMENDMENT TO RULE 2

- 3** Subrule 2(1) of the principal Rules is amended by inserting after the words “company’s business” the words “from 1 January 2014 until 31 December 2025”.