

# **INCOME TAX (DEDUCTION FOR RENTAL PAYMENTS) (TUN RAZAK EXCHANGE MARQUEE STATUS COMPANY) (AMENDMENT) RULES 2021**

PU (A) 476  
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 (Deduction for Relocation Costs for Tun Razak Exchange Marquee Status Company) (Amendment) Rules 2021.
- 1(2)** These Rules shall have effect from the year of assessment 2021.

## **AMENDMENT TO RULE 4**

- 2** The Income Tax (Deduction for Rental Payments) (Tun Razak Exchange Marquee Status Company) Rules 2013 [P.U (A) 31/2013] are amended in rule 5 by substituting for the words "2020" the words "2025".