



# **LAWS OF MALAYSIA**

**Act A1707**

**LABUAN BUSINESS ACTIVITY TAX  
(AMENDMENT) ACT 2024**

Date of Royal Assent	... ..	9 May 2024
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Act A1707

## LABUAN BUSINESS ACTIVITY TAX (AMENDMENT) ACT 2024

An Act to amend the Labuan Business Activity Tax Act 1990.

[ ]

**ENACTED** by the Parliament of Malaysia as follows:

### Short title and commencement

1. (1) This Act may be cited as the Labuan Business Activity Tax (Amendment) Act 2024.

(2) Section 2 is deemed to have come into operation on 1 January 2024.

### Amendment of section 22DA

2. The Labuan Business Activity Tax Act 1990 [Act 445] is amended in section 22DA by substituting for subsection (6) the following subsection:

“(6) Subject to the conditions as may be determined by the Director General, where for any year of assessment a person—

(a) acquires any goods sold or enjoys any services performed; or

(b) provides electronic commerce platform in respect of any goods sold or services performed by any other person,

that person shall for that year of assessment issue a self-billed invoice in accordance with the conditions as may be imposed by the Director General and the invoice shall be treated as an electronic invoice.”.



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