

INCOME TAX (EXEMPTION) (NO. 9) 2002 (AMENDMENT) ORDER 2020

PU (A) 269
8 September 2020

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. 9) 2002 (Amendment) Order 2020**.
- 1(2)** This Order is deemed to have come into operation from the year of assessment 2018 and shall continue to be in operation until the year of assessment 2020.

AMENDMENT OF PARAGRAPH 4

2. The Income Tax (Exemption) (No. 9) Order 2002 [P.U. (A) 57/2002] is amended in paragraph 4-
- (a) in subparagraph (1), by inserting after the words “paragraph 3” the words “, other than private health care,”;
 - (b) by inserting after subparagraph (1) the following subparagraphs:
 - “(1A) The amount of income referred to in paragraph 3 in relation to private health care services shall be equal to one hundred per cent of the value of increased exports.
 - (1B) For the purposes of subparagraph 1A, the person mentioned in paragraph 3 shall be subject to the following conditions:
 - (a) at least ten per cent of its total patients consist of foreign client who have obtained private health care services in each year of assessment; and
 - (b) at least ten per cent of its gross income is derived from the foreign client who have obtained private health care services in each year of assessment.”; and
 - (c) in subparagraph (2), by substituting for the words “50 per cent of the value of increased exports” the words “fifty per cent or one hundred per cent of the value of increased exports, as the case may be,”.