

LABUAN BUSINESS ACTIVITY TAX (EXEMPTION) 2013 (AMENDMENT) ORDER 2021

PU (A) 484

21 December 2021

IN exercise of the powers conferred by subsection 26(1) of the Labuan Business Activity Tax Act 1990 [Act 445], the Minister makes the following order:

CITATION AND COMMENCEMENT

- 1(1)** This order may be cited as the Labuan Business Activity Tax (Exemption) 2013 (Amendment) Order 2021.
- 1(2)** This Order is deemed to have come into operation on 1 January 2019.

AMENDMENT OF PARAGRAPH 2

- 2** The Labuan Business Activity Tax (Exemption) Order 2013 [P.U. (A) 99/2013] is amended in paragraph 2 in the definition of “qualifying activity” by deleting the words “with non-resident companies in currency other than Malaysian currency”.