

# **LABUAN BUSINESS ACTIVITY TAX (EXEMPTION) 2020 (AMENDMENT) ORDER 2021**

PU (A) 466

20 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) 2020 (Amendment) Order 2021.
- 1(2)** This Order is deemed to have come into operation on 1 January 2021.

## **AMENDMENT OF PARAGRAPH 2**

- 2** The Labuan Business Activity Tax (Exemption) Order 2020 [P.U. (A) 177/2020] is amended in paragraph 2 by substituting for the words “subparagraph 2B(1)(b)(i)” the words “subsubparagraph 2B(1)(b)(ii)(A)”.