

LABUAN BUSINESS ACTIVITY TAX (EXEMPTION) ORDER 2020

PU (A) 177
29 May 2020

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) Order 2020**.
- 1(2)** This Order is deemed to have come into operation on 1 January 2019.

EXEMPTION

- 2** The Minister exempts a Labuan entity carrying on a Labuan business activity related to pure equity holding from the application of subparagraph 2B(1)(b)(i) of the Act.