

INCOME TAX (EXEMPTION) (NO. 12) 2016 (AMENDMENT) ORDER 2017

IN exercise of the powers conferred by paragraph 127(3)(b) of the Income Tax Act 1967 [Act 53], the Minister makes the following rules:

CITATION AND COMMENCEMENT

- 1 This order may be cited as the **Income Tax (Exemption) (No. 12) 2016 (Amendment) Order 2017**.

INTERPRETATION

- 2 The Income Tax (Exemption) (No. 12) Order 2016 [P.U. (A) 346/2016] is amended in subparagraph 5(3) by substituting for the words “tourists from outside Malaysia” the words “local tourists”.