



LAWS OF MALAYSIA

Act A1532

**LABUAN BUSINESS ACTIVITY TAX (AMENDMENT)
ACT 2017**

Date of Royal Assent	10 May 2017
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Act A1532

**LABUAN BUSINESS ACTIVITY TAX
(AMENDMENT) ACT 2017**

An Act to amend the Labuan Business Activity Tax Act 1990.

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ENACTED by the Parliament of Malaysia as follows:

Short title

1. This Act may be cited as the Labuan Business Activity Tax (Amendment) Act 2017.

Amendment of section 21

2. The Labuan Business Activity Tax Act 1990 [*Act 445*] is amended in section 21—

(a) by renumbering the existing section as subsection (1);

(b) in the renumbered subsection (1), in paragraph (b), by deleting the words “and prescribing penalties for any contravention or failure to comply with any of the provisions of any regulations made under this paragraph”; and

(c) by inserting after the renumbered subsection (1) the following subsection:

“(2) The regulations made under this section may prescribe a penalty of a fine not exceeding one million ringgit or imprisonment for a term not exceeding two years or both for any contravention or failure to comply with any of the provisions of the regulations.”.

