



LAWS OF MALAYSIA

Act A1556

INCOME TAX (AMENDMENT) ACT 2017

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Act A1556

INCOME TAX (AMENDMENT) ACT 2017

An Act to amend the Income Tax Act 1967.

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ENACTED by the Parliament of Malaysia as follows:

Short title

1. This Act may be cited as the Income Tax (Amendment) Act 2017.

Amendment of section 112A

2. The Income Tax Act 1967 [*Act 53*], which is referred to as the “principal Act” in this Act, is amended in subsection 112A(1), by substituting for the word “132B” the words “132, 132A and 132B, where such arrangement relates to the furnishing of a country-by-country report,”.

Amendment of section 113A

3. Subsection 113A(1) of the principal Act is amended—

- (a) by renumbering it as section 113A; and
- (b) by substituting for the word “132B” wherever it appears the words “132, 132A and 132B, where such arrangement relates to the automatic exchange of information or the furnishing of a country-by-country report,”.

Amendment of section 119B

4. Section 119B of the principal Act is amended by substituting for the word “132B” wherever it appears the words “132, 132A and 132B, where such arrangement relates to the automatic exchange of information or the furnishing of a country-by-country report,”.