

TECHNICAL

Direct Tax

LABUAN BUSINESS ACTIVITY TAX (AMENDMENT) ACT 2020

References are made to our [e-CTIM TECH-DT 97/2019](#) and [e-CTIM TECH-DT 14/2020](#) dated 2 December 2019 and 11 February 2020 respectively in relation to the [Labuan Business Activity Tax \(Amendment\) Bill 2019](#) ("Amendment Bill"). Please be informed that the [Labuan Business Activity Tax \(Amendment\) Act 2020](#) ("Amendment Act") has been gazetted on 10 February 2020. The Amendment Act differs slightly from the Amendment Bill. The [differences](#) are highlighted in colour for easy reference.

Members may view the Amendment Act at the official website of the [Attorney-General's Chambers](#).

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