



LAWS OF MALAYSIA

Act A1429

INCOME TAX (AMENDMENT) ACT 2012

P N M B

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LAWS OF MALAYSIA

Act A1429

INCOME TAX (AMENDMENT) ACT 2012

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 2012.

Amendment of section 44

2. The Income Tax Act 1967 [Act 53] is amended in subsection 44(7), in the definition of “organization”—

(a) by inserting after paragraph (a) the following paragraph:

“(aa) an organization established and maintained exclusively to administer and augment a public or private fund established or held for the sole purpose of carrying out the objective in which the institution is operated or conducted;” and

(b) by substituting for paragraph (c) the following paragraph:

“(c) an organization established and maintained exclusively to administer and augment a public fund established and held solely for the purposes of religious worship or the advancement of religion and such fund is to be used—

(i) for the construction, improvement or maintenance of a building in Malaysia which is—

(A) intended to be used (and, when constructed, is used) exclusively for those purposes; and

(B) intended to be open (and, when constructed, is open) to any member of the public for those purposes; or

(ii) to provide facilities to carry on the activity related to those purposes; or

(iii) to provide for the management of the activity related to those purposes.”.