

No. S 31

INCOME TAX ACT
(Chapter 35)

Direction under section 86

In exercise of the power conferred by section 86 of the Income Tax Act, the Minister of Finance and Economy, with the approval of His Majesty the Sultan and Yang Di-Pertuan, has directed, subject to such conditions as he may impose, that the tax at the rate of 9.25 *per cent* shall be levied and paid for the years of assessment 2021 and 2022 upon the income of persons carrying on the following industry —

- (a) tourism;
- (b) hospitality (including registered hotels and lodgings);
- (c) restaurants and cafes; and
- (d) public transportation (water and air).

Made this 29th. day of Ramadhan, 1445 Hijriah corresponding to the 9th. day of April, 2024.

DATO SERI SETIA DR. AWANG HAJI MOHD AMIN LIEW BIN ABDULLAH
Minister in the Office of the Prime Minister
and Minister of Finance and Economy II.