



27 Disember 2021
27 December 2021
P.U. (A) 484

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH CUKAI AKTIVITI PERNIAGAAN LABUAN
(PENGEQUALIAN) 2013 (PINDAAN) 2021

*LABUAN BUSINESS ACTIVITY TAX (EXEMPTION) 2013
(AMENDMENT) ORDER 2021*

DISIARKAN OLEH/
PUBLISHED BY
JABATAN PEGUAM NEGARA/
ATTORNEY GENERAL'S CHAMBERS

AKTA CUKAI AKTIVITI PERNIAGAAN LABUAN 1990

PERINTAH CUKAI AKTIVITI PERNIAGAAN LABUAN (PENGECUALIAN) 2013
(PINDAAN) 2021

PADA menjalankan kuasa yang diberikan oleh subseksyen 26(1) Akta Cukai Aktiviti Perniagaan Labuan 1990 [*Akta 445*], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Cukai Aktiviti Perniagaan Labuan (Pengecualian) 2013 (Pindaan) 2021**.

(2) Perintah ini disifatkan telah mula berkuat kuasa pada 1 Januari 2019.

Pindaan perenggan 2

2. Perintah Cukai Aktiviti Perniagaan Labuan (Pengecualian) 2013 [*P.U. (A) 99/2013*] dipinda dalam perenggan 2 dalam takrif “aktiviti yang layak” dengan memotong perkataan “dengan syarikat bukan pemastautin dalam mata wang selain mata wang Malaysia”.

Dibuat 21 Disember 2021

[MOF(R)100-1/2/7]LD.3; MOF.TAX(S)700-2/1/154; LHDN.AYA.600-12/1(29)-175; PN(PU2)491/IV]

TENGGU DATUK SERI UTAMA ZAFRUL BIN TENGGU ABDUL AZIZ
Menteri Kewangan

[*Akan dibentangkan di Dewan Rakyat menurut subsekyen 26(2) Akta Cukai Aktiviti Perniagaan Labuan 1990*]

LABUAN BUSINESS ACTIVITY TAX ACT 1990

LABUAN BUSINESS ACTIVITY TAX (EXEMPTION) 2013 (AMENDMENT) ORDER 2021

IN exercise of the powers conferred by subsection 26(1) of the Labuan Business Activity Tax Act 1990 [Act 445], the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the **Labuan Business Activity Tax (Exemption) 2013 (Amendment) Order 2021**.

(2) This Order is deemed to have come into operation on 1 January 2019.

Amendment of paragraph 2

2. The Labuan Business Activity Tax (Exemption) Order 2013 [P.U. (A) 99/2013] is amended in paragraph 2 in the definition of “qualifying activity” by deleting the words “with non-resident companies in currency other than Malaysian currency”.

Made 21 December 2021

[MOF(R)100-1/2/7]LD.3; MOF.TAX(S)700-2/1/154; LHDN.AYA.600-12/1(29)-175; PN(PU2)491/IV]

TENGGU DATUK SERI UTAMA ZAFRUL BIN TENGGU ABDUL AZIZ
Minister of Finance

[To be laid before the Dewan Rakyat pursuant to subsection 26(2) of the Labuan Business Activity Tax Act 1990]