



27 Disember 2021  
27 December 2021  
P.U. (A) 483

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT  
GAZETTE*

PERINTAH CUKAI AKTIVITI PERNIAGAAN LABUAN  
(PENGEQUALIAN) (NO. 2) 2013 (PEMBATALAN) 2021

*LABUAN BUSINESS ACTIVITY TAX (EXEMPTION)  
(NO. 2) 2013 (REVOCATION) 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) (NO. 2) 2013  
(PEMBATALAN) 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) (No. 2) 2013 (Pembatalan) 2021**.

(2) Perintah ini hendaklah berkuat kuasa mulai tahun taksiran 2020.

**Pembatalan**

2. Perintah Cukai Aktiviti Perniagaan Labuan (Pengecualian) (No. 2) 2013 [*P.U. (A) 100/2013*] dibatalkan.

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 subseksyen 26(2) Akta Cukai Aktiviti Perniagaan Labuan 1990*]

LABUAN BUSINESS ACTIVITY TAX ACT 1990

LABUAN BUSINESS ACTIVITY TAX ACT (EXEMPTION) (NO. 2) 2013  
(REVOCATION) 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) (No. 2) 2013 (Revocation) Order 2021**.

(2) This Order shall have effect from the year of assessment 2020.

**Revocation**

2. The Labuan Business Activity Tax (Exemption) (No. 2) Order 2013 [*P.U. (A) 100/2013*] is revoked.

Made 21 December 2021

[MOF(R)100-1/2/7]LD.3;MOF.TAX(S)700-2/1/154;LHDN.AY.A.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*]