



31 Disember 2018  
31 December 2018  
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WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT  
GAZETTE*

KAEDAH-KAEDAH CUKAI PENDAPATAN (KEHENDAK  
BAGI PENANGGUNG INSURANS YANG MENJALANKAN  
PERNIAGAAN INSURANS SEMULA) 2018

*INCOME TAX (REQUIREMENTS FOR INSURER CARRYING  
ON RE-INSURANCE BUSINESS) RULES 2018*

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

AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN (KEHENDAK BAGI PENANGGUNG INSURANS YANG MENJALANKAN PERNIAGAAN INSURANS SEMULA) 2018

PADA menjalankan kuasa yang diberikan oleh perenggan 154(1)(b) dibaca bersama subseksyen 60A(3) Akta Cukai Pendapatan 1967 [*Akta 53*], Menteri membuat kaedah-kaedah yang berikut:

**Nama dan permulaan kuat kuasa**

1. (1) Kaedah-kaedah ini bolehlah dinamakan **Kaedah-Kaedah Cukai Pendapatan (Kehendak bagi Penanggung Insurans yang Menjalankan Perniagaan Insurans Semula) 2018**.

(2) Kaedah-Kaedah ini berkuat kuasa mulai tahun taksiran 2019.

**Kehendak bagi penanggung insurans yang menjalankan perniagaan insurans semula**

2. (1) Bagi maksud subseksyen 60A(3) Akta, suatu penanggung insurans yang menjalankan perniagaan insurans semula bagi tahun taksiran yang berkaitan hendaklah memenuhi syarat yang berikut:

(a) mempunyai sekurang-kurangnya sepuluh pekerja sepenuh masa di Malaysia; dan

(b) melakukan perbelanjaan operasi tahunan sekurang-kurangnya empat juta ringgit (RM4,000,000.00) di Malaysia.

(2) Bagi maksud subkaedah (1), “pekerja sepenuh masa” ertinya pekerja berkemahiran tinggi yang merupakan pengurus, ahli profesional, juruteknik atau ahli profesional bersekutu yang terlibat dalam merumus, merancang, mengelola dan melaksanakan polisi, menjalankan penyelidikan atau menggunakan kaedah saintifik.

Dibuat 31 Disember 2018

[CR(8.09)294/6/4-18(SJ.5)(2018)JLD.2; PN(PU2)80/XCII]

DATO' SERI DR. WAN AZIZAH BINTI DR. WAN ISMAIL  
*Timbalan Perdana Menteri*  
*yang menjalankan fungsi-fungsi Menteri Kewangan*

*[Akan dibentangkan di Dewan Rakyat menurut subseksyen 154(2) Akta Cukai  
Pendapatan 1967]*

## INCOME TAX ACT 1967

INCOME TAX (REQUIREMENTS FOR INSURER CARRYING ON RE-INSURANCE BUSINESS)  
RULES 2018

IN exercise of the powers conferred by paragraph 154(1)(b) read together with subsection 60A(3) of the Income Tax Act 1967 [Act 53], the Minister makes the following rules:

**Citation and commencement**

1. (1) These rules may be cited as the **the Income Tax (Requirements for Insurer Carrying on Re-insurance Business) Rules 2018**.

(2) These Rules have effect from the year of assessment 2019.

**Requirements for insurer carrying on re-insurance business**

2. (1) For the purpose of subsection 60A(3) of the Act, an insurer who carries on a re-insurance business for the relevant year of assessment shall fulfill the following requirements:

(a) has at least ten full time employees in Malaysia; and

(b) incurs an annual operating expenditure of at least four million ringgit (RM4,000,000.00) in Malaysia.

(2) For the purpose of subrule (1), “full time employees” means high-skilled staff who are managers, professionals, technicians or associate professionals involved in formulating, planning, organizing and executing policies, conducting research or applying scientific methods.

Made 31 December 2018  
[CR(8.09)294/6/4-18(SJ.5)(2018)]LD.2; PN(PU2)80/XCII]

DATO' SERI DR. WAN AZIZAH BINTI DR. WAN ISMAIL  
*Deputy Prime Minister*  
*exercising the functions of the Minister of Finance*

*[To be laid before Dewan Rakyat pursuant to subsection 154(2) of the Income Tax Act 1967]*