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WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH CUKAI AKTIVITI PERNIAGAAN LABUAN
(PENGEQUALIAN) (NO. 2) 2013 (PINDAAN) 2017

*LABUAN BUSINESS ACTIVITY TAX
(EXEMPTION) (NO. 2) 2013 (AMENDMENT) ORDER 2017*

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AKTA CUKAI AKTIVITI PERNIAGAAN LABUAN 1990

PERINTAH CUKAI AKTIVITI PERNIAGAAN LABUAN (PENGECUALIAN) (NO. 2) 2013
(PINDAAN) 2017

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 (Pindaan) 2017**.

(2) Subsubperenggan 2(*a*), (*b*), (*c*) dan (*d*), dan perenggan 3 disifatkan telah mula berkuat kuasa mulai tahun taksiran 2013 dan tahun-tahun taksiran berikutnya.

(3) Subsubperenggan 2(*e*) disifatkan telah mula berkuat kuasa pada 10 Jun 2013.

Pindaan perenggan 2

2. Perintah Cukai Aktiviti Perniagaan Labuan (Pengecualian) (No. 2) 2013 [*P.U. (A) 100/2013*], yang disebut “Perintah ibu” dalam Perintah ini, dipinda dalam perenggan 2 dalam takrif “aktiviti yang layak”—

(*a*) dengan memotong perkataan “perdagangan dalam instrumen fizikal dan terbitan yang berkaitan bagi”;

(*b*) dengan menggantikan perenggan (*a*) dengan perenggan yang berikut:

“(a) perdagangan dengan syarikat bukan pemastautin dalam mata wang selain mata wang Malaysia bagi produk fizikal dan instrumen terbitan yang berkaitan berhubung dengan—

- (i) petroleum dan produk berkaitan petroleum, termasuk gas asli cecair;
 - (ii) galian;
 - (iii) produk pertanian;
 - (iv) bahan mentah yang ditapis;
 - (v) bahan kimia; dan
 - (vi) galian asas; atau”;
- (c) dengan memotong perenggan (b), (c), (d), (e) dan (f);
- (d) dengan memotong perkataan “dalam mata wang selain Ringgit.”; dan
- (e) dengan memasukkan selepas perenggan (a) perenggan yang berikut:
- “(b) perdagangan dengan syarikat pemastautin dalam mata wang selain mata wang Malaysia bagi produk fizikal dan instrumen terbitan yang berkaitan berhubung dengan—
- (i) petroleum dan produk berkaitan petroleum, termasuk gas asli cecair; dan
 - (ii) arang batu.”.

Pindaan perenggan 5

3. Perenggan 5 Perintah ibu dipinda dengan menggantikan perkataan “perdagangan dalam instrumen fizikal dan terbitan yang berkaitan bagi cecair gas asli” dengan perkataan “perdagangan produk fizikal dan instrumen terbitan yang berkaitan berhubung dengan gas asli cecair”.

Dibuat 23 Mei 2017

[Perb(C)0.217(SJ.21) JLD.8 (SK.5)A; LHDN.01/35/(S)/42/51/360 KULIT 6;
PN(PU2)491/II]

DATUK SERI JOHARI BIN ABDUL GHANI
Menteri Kewangan Kedua

*[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 (EXEMPTION) (NO. 2) 2013
(AMENDMENT) ORDER 2017

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 (Amendment) Order 2017**.

(2) Subsubparagraphs 2(*a*), (*b*), (*c*) and (*d*), and paragraph 3 are deemed to have come into operation from the year of assessment 2013 and subsequent years of assessment.

(3) Subsubparagraph 2(*e*) is deemed to have come into operation on 10 June 2013.

Amendment of paragraph 2

2. The Labuan Business Activity Tax (Exemption) (No. 2) Order 2013 [*P.U. (A) 100/2013*], which is referred to as the “principal Order” in this Order, is amended in paragraph 2 in the definition of “qualifying activity”—

(*a*) by deleting the words “the trading of physical and related derivative instruments of”;

(*b*) by substituting for paragraph (*a*) the following paragraph:

“(a) the trading with non-resident companies in currency other than Malaysian currency of physical products and related derivative instruments in relation to—

- (i) petroleum and petroleum-related products, including liquefied natural gas;
 - (ii) minerals;
 - (iii) agriculture products;
 - (iv) refined raw materials;
 - (v) chemicals; and
 - (vi) base minerals; or”;
- (c) by deleting paragraphs (b), (c), (d), (e) and (f);
- (d) by deleting the words “in any currency other than Ringgit.”; and
- (e) by inserting after paragraph (a) the following paragraph:
- “(b) the trading with resident companies in currency other than Malaysian currency of physical products and related derivative instruments in relation to—
- (i) petroleum and petroleum-related products, including liquefied natural gas; and
 - (ii) coal.”.

Amendment of paragraph 5

3. Paragraph 5 of the principal Order is amended by substituting for the words “the trading of physical and related derivative instruments of liquefied natural gas” the words “the trading of physical products and related derivative instruments in relation to liquefied natural gas”.

Made 23 May 2017

[Perb(C)0.217(SJ.21)JLD.8(SK.5)A;
PN(PU2)491/II]

LHDN.01/35/(S)/42/51/360

KULIT 6;

DATUK SERI JOHARI BIN ABDUL GHANI
Second Minister of Finance

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