



30 Mei 2017  
30 May 2017  
P.U. (A) 156

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT  
GAZETTE*

PERINTAH CUKAI AKTIVITI PERNIAGAAN LABUAN  
(PENGECUALIAN) 2013 (PINDAAN) 2017

*LABUAN BUSINESS ACTIVITY TAX (EXEMPTION) 2013  
(AMENDMENT) ORDER 2017*

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

AKTA CUKAI AKTIVITI PERNIAGAAN LABUAN 1990

PERINTAH CUKAI AKTIVITI PERNIAGAAN LABUAN (PENGECCUALIAN) 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) 2013 (Pindaan) 2017**.

(2) Perintah ini disifatkan telah mula berkuat kuasa mulai tahun taksiran 2013 dan tahun-tahun taksiran yang berikutnya.

**Pindaan perenggan 2**

2. Perintah Cukai Aktiviti Perniagaan Labuan (Pengecualian) 2013 [*P.U. (A) 99/2013*] dipinda dalam perenggan 2 dengan menggantikan takrif “aktiviti yang layak” dengan takrif yang berikut:

‘ “aktiviti yang layak” ertinya perdagangan dengan syarikat bukan pemastautin dalam mata wang selain mata wang Malaysia bagi produk fizikal dan instrumen terbitan yang berkaitan berhubung dengan gas asli cecair.’

Dibuat 23 Mei 2017

[Perb.(C)0.217(S).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) 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) 2013 (Amendment) Order 2017**.

(2) This Order is deemed to have come into operation from the year of assessment 2013 and subsequent years of assessment.

**Amendment of paragraph 2**

2. The Labuan Business Activity Tax (Exemption) Order 2013 [P.U. (A) 99/2013] is amended in paragraph 2 by substituting for the definition of “qualifying activity” the following definition:

‘ “qualifying activity” means the trading with non-resident companies in currency other than Malaysian currency 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; LHDN.01/35/(S)/42/51/360 KULIT 6; PN(PU2)491/II]

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]