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WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERATURAN-PERATURAN PETROLEUM
(CUKAI PENDAPATAN) (MEDAN MARGINAL PETRONAS)
2014

*PETROLEUM (INCOME TAX) (PETRONAS MARGINAL
FIELD) REGULATIONS 2014*



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AKTA PETROLEUM (CUKAI PENDAPATAN) 1967

PERATURAN-PERATURAN PETROLEUM (CUKAI PENDAPATAN)
(MEDAN MARGINAL PETRONAS) 2014

PADA menjalankan kuasa yang diberikan oleh subseksyen 22A(1) Akta Petroleum (Cukai Pendapatan) 1967 [*Akta 543*], Ketua Pengarah membuat peraturan-peraturan yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Peraturan-peraturan ini bolehlah dinamakan **Peraturan-Peraturan Petroleum (Cukai Pendapatan) (Medan Marginal PETRONAS) 2014**.

(2) Peraturan-Peraturan ini disifatkan telah mula berkuat kuasa pada 30 November 2010.

Tafsiran

2. (1) Dalam Peraturan-Peraturan ini, “medan marginal PETRONAS” ertinya suatu medan sebagaimana yang ditentukan di bawah peraturan 3.

(2) Bagi maksud Peraturan-Peraturan ini, “PETRONAS” adalah singkatan bagi Petroliaam Nasional Berhad sebagaimana yang disebut dalam subseksyen 3(1) Akta Kemajuan Petroleum 1974 [*Akta 144*].

Medan marginal PETRONAS

3. Menteri boleh menentukan suatu medan marginal PETRONAS iaitu suatu medan yang dikendalikan sepenuhnya oleh PETRONAS yang mempunyai rizab minyak mentah yang berpotensi tidak melebihi tiga puluh juta tong tangki stok atau rizab gas asli tidak melebihi lima ratus bilion kaki padu standard.

Pendapatan kasar

4. (1) Dalam menentukan pendapatan kasar bagi PETRONAS daripada operasi petroleumnya yang dijalankan di dalam suatu medan marginal PETRONAS, pendapatan

daripada operasi petroleum di dalam suatu medan marginal PETRONAS hendaklah dikira berasingan daripada operasi petroleumnya yang lain.

(2) Jika PETRONAS menjalankan operasi petroleum di dalam dua medan marginal PETRONAS atau lebih, pendapatan daripada semua medan marginal PETRONAS itu hendaklah diambil kira sebagai jumlah pendapatan kasar PETRONAS daripada semua medan itu.

Pendapatan larasan

5. Pendapatan larasan PETRONAS bagi tempoh asas bagi suatu tahun taksiran daripada operasi petroleumnya di dalam suatu medan marginal PETRONAS hendaklah suatu amaun yang ditentukan mengikut Bab 3 Bahagian III Akta.

Kerugian larasan

6. (1) Dalam keadaan jika tidak disebabkan berlakunya kekurangan pendapatan kasar bagi PETRONAS bagi tempoh asas bagi suatu tahun taksiran daripada operasi petroleumnya di dalam suatu medan marginal PETRONAS, sepatutnya terdapat amaun pendapatan larasan PETRONAS bagi tempoh itu, amaun bagi jumlah semua potongan yang sepatutnya dibenarkan di bawah Bab 3 Bahagian III Akta dalam menentukan pendapatan larasan yang melebihi pendapatan kasarnya bagi tempoh itu daripada operasi petroleumnya di dalam medan marginal PETRONAS itu hendaklah diambil kira sebagai amaun bagi kerugian larasannya bagi tempoh itu daripada operasi petroleum itu.

(2) Kerugian larasan yang ditentukan di bawah subperaturan (1) hendaklah hanya dibenarkan sebagai suatu potongan terhadap pendapatan berkanun PETRONAS daripada operasi petroleumnya di dalam suatu medan marginal PETRONAS.

Pendapatan berkanun

7. Tertakluk kepada peraturan 8 dan 9, pendapatan berkanun bagi PETRONAS bagi tempoh asas bagi suatu tahun taksiran berkenaan dengan operasi petroleum di dalam suatu medan marginal PETRONAS hendaklah ditentukan mengikut Bab 4 Bahagian III

Akta dan dengan mengambil kira Kaedah-Kaedah Petroleum (Cukai Pendapatan) (Elaun Modal Dipercepat) (Medan Marginal PETRONAS) 2014 [P.U. (A) 304/2014].

Elaun modal yang tidak diserap

8. Jika, oleh sebab ketiadaan atau kekurangan pendapatan larasan bagi PETRONAS daripada operasi petroleumnya di dalam suatu medan marginal PETRONAS bagi tempoh asas bagi suatu tahun taksiran, pelaksanaan tidak dapat dibuat atau tidak dapat dibuat sepenuhnya bagi elaun modal yang PETRONAS berhak di bawah Akta bagi tahun taksiran itu, maka sekian banyak daripada elaun itu yang tidak dapat diberikan hendaklah diberikan pada tahun taksiran pertama yang berikutnya bagi tempoh asas yang terdapat pendapatan larasan daripada operasi petroleum di dalam suatu medan marginal PETRONAS, dan bagi tahun-tahun taksiran berikutnya sehingga keseluruhan elaun yang PETRONAS berhak telah diberikan.

Pendapatan boleh taksir

9. (1) Pendapatan boleh taksir PETRONAS daripada operasi petroleum di dalam suatu medan marginal PETRONAS bagi suatu tahun taksiran, yang disebut dalam Peraturan-Peraturan ini sebagai “tahun taksiran yang berkenaan”, hendaklah terdiri daripada amaun pendapatan berkanunnya bagi tahun taksiran yang berkenaan daripada operasi petroleum itu di dalam suatu medan marginal PETRONAS itu ditolak dengan amaun apa-apa kerugian larasan daripada operasi petroleum itu bagi tempoh asas bagi suatu tahun taksiran sebelum tahun taksiran yang berkenaan yang belum dipotong daripada pendapatan berkanunnya daripada operasi petroleum itu bagi tahun taksiran sebelum tahun taksiran yang berkenaan itu.

(2) Suatu potongan bagi apa-apa kerugian larasan di bawah subperaturan (1) hendaklah dibuat sedapat mungkin daripada pendapatan berkanun PETRONAS daripada operasi petroleumnya di dalam suatu medan marginal PETRONAS bagi tahun taksiran pertama selepas tempoh asas yang kerugian itu adalah kerugian larasan, dan, sekiranya ia tidak dapat dibuat, maka potongan itu hendaklah dibuat daripada pendapatan berkanun daripada operasi petroleum itu bagi tahun taksiran berikutnya.

(3) Pendapatan boleh taksir yang ditentukan di bawah subperaturan (1) hendaklah dikira sebagai sebahagian daripada pendapatan yang boleh dikenakan cukai PETRONAS bagi suatu tahun taksiran bagi maksud seksyen 22 Akta.

Pendapatan yang boleh dikenakan cukai

10. Tertakluk kepada seksyen 22 Akta, pendapatan yang boleh dikenakan cukai PETRONAS daripada operasi petroleum di dalam suatu medan marginal PETRONAS bagi suatu tahun taksiran hendaklah terdiri daripada jumlah pendapatan boleh taksirnya bagi tahun taksiran itu daripada operasi petroleum di dalam suatu medan marginal PETRONAS itu ditolak dengan suatu amaun bersamaan dengan apa-apa hadiah wang tunai atau kos sumbangan atau nilai sumbangan yang dibuat oleh PETRONAS dalam suatu tempoh asas bagi tahun taksiran itu yang hendaklah ditentukan mengikut formula yang berikut:

$$\frac{A}{B} \times C$$

- iaitu
- | | |
|---|--|
| A | ialah pendapatan kasar PETRONAS daripada suatu medan marginal PETRONAS; |
| B | ialah jumlah pendapatan kasar PETRONAS daripada operasi petroleum; dan |
| C | ialah hadiah wang tunai atau kos sumbangan atau nilai sumbangan yang dibuat oleh PETRONAS dalam tempoh asas bagi tahun taksiran itu. |

Akaun berasingan

11. PETRONAS hendaklah menyenggara akaun berasingan bagi pendapatannya yang diperoleh daripada suatu medan marginal PETRONAS dan bagi pendapatannya yang diperoleh daripada operasi petroleumnya yang lain.

Dibuat 17 November 2014

[Perb. CR(8.09)681/2-61(Sj.19) Jld. 3(Sk.2); LHDN. 01/35/(S)/42/51 Klt. 17;
PN(PU2)474/III]

TAN SRI DR. MOHD SHUKOR BIN MAHFAR
Ketua Pengarah Hasil Dalam Negeri

PETROLEUM (INCOME TAX) ACT 1967

PETROLEUM (INCOME TAX) (PETRONAS MARGINAL FIELD) REGULATIONS 2014

IN exercise of the powers conferred by subsection 22A(1) of the Petroleum (Income Tax) Act 1967 [*Act 543*], the Director General makes the following regulations:

Citation and commencement

1. (1) These regulations may be cited as the **Petroleum (Income Tax) (PETRONAS Marginal Field) Regulations 2014**.

(2) These Regulations are deemed to have come into operation on 30 November 2010.

Interpretation

2. (1) In these Regulations, "PETRONAS marginal field" means a field as determined under regulation 3.

(2) For the purposes of these Regulations, "PETRONAS" is an abbreviation for the Petroliam Nasional Berhad as referred to in subsection 3(1) of the Petroleum Development Act 1974 [*Act 144*].

PETRONAS marginal field

3. The Minister may determine a PETRONAS marginal field which is a field operated solely by PETRONAS which has potential crude oil reserves not exceeding thirty million stock tank barrels or natural gas reserves not exceeding five hundred billion standard cubic feet.

Gross income

4. (1) In ascertaining the gross income of PETRONAS from its petroleum operations carried on in a PETRONAS marginal field, income from petroleum operations in a PETRONAS marginal field shall be treated separately from its other petroleum operations.

(2) Where PETRONAS carries on petroleum operations in two or more PETRONAS marginal fields, income from all those PETRONAS marginal fields shall be taken as the total gross income of PETRONAS from all those fields.

Adjusted income

5. The adjusted income of PETRONAS for the basis period for a year of assessment from its petroleum operations in a PETRONAS marginal field shall be an amount ascertained in accordance with Chapter 3 of Part III of the Act.

Adjusted loss

6. (1) Where but for an insufficiency of gross income of PETRONAS for the basis period for a year of assessment from its petroleum operations in a PETRONAS marginal field there would have been an amount of adjusted income of PETRONAS for that period, the amount by which the total of all such deductions as would then have been allowed under Chapter 3 of Part III of the Act in ascertaining that adjusted income exceeds its gross income for that period from its petroleum operations in that PETRONAS marginal field shall be taken to be the amount of its adjusted loss for that period from that petroleum operations.

(2) The adjusted loss ascertained under subregulation (1) shall only be allowed as a deduction against the statutory income of PETRONAS from its petroleum operations in a PETRONAS marginal field.

Statutory income

7. Subject to regulations 8 and 9, the statutory income of PETRONAS for the basis period for a year of assessment in respect of petroleum operations in a PETRONAS marginal field shall be ascertained in accordance with Chapter 4 of Part III of the Act and by having regard to the Petroleum (Income Tax) (Accelerated Capital Allowance) (PETRONAS Marginal Field) Rules 2014 [*P.U. (A) 304/2014*].

Unabsorbed capital allowance

8. Where, by reason of the absence or insufficiency of the adjusted income of PETRONAS from its petroleum operations in a PETRONAS marginal field for the basis period for a year of assessment, effect cannot be given or cannot be given in full to the capital allowance to which PETRONAS is entitled under the Act for that year of assessment, then so much of that allowance which cannot be made shall be made in the first subsequent year of assessment for the basis period for which there is adjusted income from petroleum operations in a PETRONAS marginal field, and for subsequent years of assessment until the whole of the allowance to which PETRONAS is so entitled is made.

Assessable income

9. (1) The assessable income of PETRONAS from petroleum operations in a PETRONAS marginal field for a year of assessment, which is referred to in these Regulations as “the relevant year of assessment”, shall consist of the amount of its statutory income for the relevant year of assessment from that petroleum operations in a PETRONAS marginal field reduced by the amount of any adjusted loss from that petroleum operations for the basis period for the year of assessment preceding the relevant year of assessment which has not been deducted from its statutory income from that petroleum operations for a year of assessment prior to the relevant year of assessment.

(2) A deduction of any adjusted loss under subregulation (1) shall be made as far as possible from the statutory income of PETRONAS from its petroleum operations in a PETRONAS marginal field for the first year of assessment after that for the basis period for which that loss is the adjusted loss, and, so far as it cannot be so made, then the deduction shall be made from the statutory income from that petroleum operations for the subsequent year of assessment.

(3) The assessable income ascertained under subregulation (1) shall be treated as part of the chargeable income of PETRONAS for a year of assessment for the purpose of section 22 of the Act.

Chargeable income

10. Subject to section 22 of the Act, the chargeable income of PETRONAS from petroleum operations in a PETRONAS marginal field for a year of assessment shall consist of the amount of its assessable income for that year of assessment from that petroleum operations in a PETRONAS marginal field reduced by an amount equal to any gift of money or the cost of contribution or value of contribution made by PETRONAS in a basis period for that year of assessment which shall be determined in accordance with the following formula:

$$\frac{A}{B} \times C$$

where A is the gross income of PETRONAS from a PETRONAS marginal field;

B is the total gross income of PETRONAS from petroleum operations; and

C is the gift of money or the cost of contribution or value of contribution made by PETRONAS in the basis period for that year of assessment.

Separate account

11. PETRONAS shall maintain separate accounts for its income derived from a PETRONAS marginal field and for its income derived from its other petroleum operations.

Made 17 November 2014

[Perb. CR(8.09)681/2-61(Sj.19) Jld. 3(Sk.2); LHDN. 01/35/(S)/42/51 Klt. 17; PN(PU2)474/III]

TAN SRI DR. MOHD SHUKOR BIN MAHFAR
Director General of Inland Revenue