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WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH CUKAI AKTIVITI PERNIAGAAN LABUAN (PENGECUALIAN) 2013

LABUAN BUSINESS ACTIVITY TAX (EXEMPTION) ORDER 2013



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AKTA CUKAI AKTIVITI PERNIAGAAN LABUAN 1990

PERINTAH CUKAI AKTIVITI PERNIAGAAN LABUAN (PENGECEUALIAN) 2013

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**.

(2) Perintah ini hendaklah berkuat kuasa mulai tahun taksiran 2013 dan tahun-tahun taksiran berikutnya.

Tafsiran

2. Dalam Perintah ini—

“Insentif Global bagi Perdagangan” ertinya program insentif bagi Syarikat Perdagangan Komoditi Antarabangsa Labuan untuk menggunakan Malaysia sebagai pangkalan perdagangan antarabangsa bagi menjalankan aktiviti yang layak;

“Syarikat Perdagangan Komoditi Antarabangsa Labuan” ertinya syarikat Labuan yang—

- (a) diperbadankan atau didaftarkan di bawah Akta Syarikat Labuan 1990 [*Akta 441*];
- (b) dilesenkan di bawah seksyen 92 Akta Perkhidmatan Kewangan dan Sekuriti Labuan 2010 [*Akta 704*];
- (c) mengekalkan pejabat berdaftar di Labuan tetapi dibenarkan menjalankan pejabat urusannya di mana-mana dalam Malaysia; dan

- (d) menjalankan aktiviti yang layak di bawah program Insentif Global bagi Perdagangan;

“aktiviti yang layak” ertinya perdagangan dalam instrumen fizikal dan terbitan yang berkaitan bagi gas asli cecair dalam matawang selain Ringgit.

Pengecualian

3. (1) Menteri mengecualikan Syarikat Perdagangan Komoditi Antarabangsa Labuan daripada pembayaran cukai berkenaan dengan pendapatannya yang terbit dari aktiviti yang layak.

(2) Pengecualian yang disebut dalam subperenggan (1) hendaklah bagi tempoh tiga tahun berturut-turut bermula dari tahun pertama operasinya.

Akaun dan sumber berasingan

4. (1) Jika Syarikat Perdagangan Komoditi Antarabangsa Labuan menjalankan aktiviti yang layak yang disebut dalam perenggan 2, dan apa-apa aktiviti atau perniagaan lain, setiap daripada aktiviti atau perniagaan itu hendaklah dianggap sebagai suatu punca aktiviti atau perniagaan yang berasingan dan berlainan.

(2) Syarikat Perdagangan Komoditi Antarabangsa Labuan yang dikecualikan di bawah perenggan 3, hendaklah menyenggara akaun berasingan bagi pendapatan yang diperoleh daripada setiap aktiviti yang disebut dalam subperenggan (1).

Dibuat 13 Mac 2013

[Perb.(C)0.217(S).21)]LD.8(SK.5); LHDN 01/35/(S)/42/51/231-12; PN(PU2)491]

DATO' SERI AHMAD HUSNI MOHAMAD HANADZLAH
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) ORDER 2013

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) Order 2013**.

(2) This Order shall have effect from the year of assessment 2013 and subsequent years of assessment.

Interpretation

2. In this Order—

“Global Incentives for Trading” means a programme of incentives for the Labuan International Commodity Trading Company to use Malaysia as their international trading base to undertake qualifying activity;

“Labuan International Commodity Trading Company” means a Labuan company which—

- (a) is incorporated or registered under the Labuan Companies Act 1990 [*Act 441*];
- (b) is licensed under section 92 of the Labuan Financial Services and Securities Act 2010 [*Act 704*];
- (c) maintains a registered office in Labuan but is allowed to establish its operational office anywhere in Malaysia; and

- (d) undertakes a qualifying activity under the Global Incentives for Trading programme;

“qualifying activity” means the trading of physical and related derivative instruments of liquefied natural gas in any currency other than Ringgit.

Exemption

3. (1) The Minister exempts the Labuan International Commodity Trading Company from the payment of tax in respect of its income derived from qualifying activity.

(2) The exemption referred to in subparagraph (1) shall be for a period of three consecutive years commencing from the first year of its operation.

Separate source and account

4. (1) Where a Labuan International Commodity Trading Company carries on a qualifying activity referred to in paragraph 2, and any other activity or business, each of such activity or business shall be treated as a separate and distinct source of activity or business.

(2) The Labuan International Commodity Trading Company which is exempted under paragraph 3, shall maintain a separate account for the income derived from each activity referred to in subparagraph (1).

Made 13 March 2013

[Perb.(C)0.217(S).21)]LD.8(SK.5); LHDN 01/35/(S)/42/51/231-12; PN(PU2)491]

DATO' SERI AHMAD HUSNI MOHAMAD HANADZLAH
Second Minister of Finance

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