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P.U. (A) 243

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERATURAN-PERATURAN PERKHIDMATAN
KEWANGAN DAN SEKURITI ISLAM LABUAN
(PINDAAN) 2026

*LABUAN ISLAMIC FINANCIAL SERVICES AND
SECURITIES (AMENDMENT) REGULATIONS 2026*

DISIARKAN OLEH/
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ATTORNEY GENERAL'S CHAMBERS

AKTA PERKHIDMATAN KEWANGAN DAN SEKURITI ISLAM LABUAN 2010

PERATURAN-PERATURAN PERKHIDMATAN KEWANGAN DAN
SEKURITI ISLAM LABUAN (PINDAAN) 2026

PADA menjalankan kuasa yang diberikan oleh seksyen 156 Akta Perkhidmatan Kewangan dan Sekuriti Islam Labuan 2010 [*Akta 705*], Menteri membuat peraturan-peraturan yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Peraturan-peraturan ini bolehlah dinamakan **Peraturan-Peraturan Perkhidmatan Kewangan dan Sekuriti Islam Labuan (Pindaan) 2026**.

(2) Peraturan-Peraturan ini mula berkuat kuasa pada 1 Julai 2026.

Penggantian Jadual Ketiga

2. Peraturan-Peraturan Perkhidmatan Kewangan dan Sekuriti Islam Labuan 2010 [*P.U. (A) 417/2010*] dipinda dengan menggantikan Jadual Ketiga dengan jadual yang berikut:

"JADUAL KETIGA

[Peraturan 8]

BAYARAN FI

(1) <i>Bil.</i>	(2) <i>Butiran</i>	(3) <i>Fi (USD)</i>
1.	Pendaftaran prospektus (termasuk memorandum maklumat atau dokumen tawaran lain yang berhubungan dengan dana persendirian Islam)	600
2.	Fi tahunan pendaftaran dana awam Islam	600
3.	Penyerahan perakuan pematuhan di bawah seksyen 43 Akta	Tiada

(1) <i>Bil.</i>	(2) <i>Butiran</i>	(3) <i>Fi (USD)</i>
4.	Penyerahan notis perubahan maklumat di bawah subseksyen 37(3) Akta	Tiada
5.	<p>Fi lesen tahunan bagi—</p> <p>(a) pemegang lesen sekuriti Islam;</p> <p>(b) bank Islam Labuan—</p> <p>sebagai tambahan kepada fi lesen tahunan, jika terpakai—</p> <p>(i) bagi setiap pejabat yang ditubuhkan bagi operasi bank Islam Labuan dalam Malaysia di luar Labuan;</p> <p>(ii) bagi setiap pejabat pemasaran bank Islam Labuan yang ditubuhkan dalam Malaysia di luar Labuan;</p> <p>(c) bank pelaburan Islam Labuan—</p> <p>sebagai tambahan kepada fi lesen tahunan, jika terpakai—</p> <p>(i) bagi setiap pejabat yang ditubuhkan bagi operasi bank pelaburan Islam Labuan dalam Malaysia di luar Labuan;</p> <p>(ii) bagi setiap pejabat pemasaran bank pelaburan Islam Labuan yang ditubuhkan dalam Malaysia di luar Labuan;</p>	<p>2,500</p> <p>40,000</p> <p>4,500</p> <p>3,500</p> <p>35,000</p> <p>4,500</p> <p>3,500</p>

(1) <i>Bil.</i>	(2) <i>Butiran</i>	(3) <i>Fi</i> <i>(USD)</i>
	<p>(d) setiap lesen yang dikeluarkan bagi menjalankan hanya perniagaan kewangan Islam Labuan tertentu sahaja bagi—</p> <p>(i) perniagaan kredit pembinaan Islam;</p> <p>(ii) perniagaan tanda kredit Islam;</p> <p>(iii) perniagaan kewangan pembangunan Islam;</p> <p>(iv) perniagaan pemajakan Islam—</p> <p>(A) atas kelulusan bagi satu transaksi dengan pemastautin atau bukan pemastautin;</p> <p>(B) atas kelulusan bagi suatu transaksi yang berikutnya dengan pemastautin atau bukan pemastautin;</p> <p>(v) perniagaan pemfaktoran Islam;</p> <p>(vi) perniagaan pembrokeran wang Islam—</p> <p>(A) yang terlibat dalam aktiviti perniagaan konvensional, tidak termasuk urus niaga dalam aset digital;</p> <p>(B) yang terlibat dalam pemudahan aset digital sebagai tambahan kepada aktiviti perniagaan konvensional;</p>	<p>13,000</p> <p>13,000</p> <p>13,000</p> <p>20,000</p> <p>6,000</p> <p>13,000</p> <p>5,000</p> <p>10,000</p>

(1) <i>Bil.</i>	(2) <i>Butiran</i>	(3) <i>Fi</i> <i>(USD)</i>
	(vii) perniagaan kewangan Islam Labuan yang ditentukan oleh Lembaga dengan kelulusan Menteri;	13,000
	(e) pengendali takaful Labuan yang menjalankan—	
	(i) perniagaan takaful am atau perniagaan takaful semula am;	25,000
	(ii) perniagaan takaful keluarga atau perniagaan takaful semula keluarga;	25,000
	(iii) perniagaan takaful kaptif Labuan;	4,000
	(iv) kaptif sewa induk;	4,000
	(v) kaptif sewa subsidiari;	1,000
	(vi) kaptif sewa luaran;	1,000
	(f) pengurus takaful Labuan termasuk pengurus takaful diurus;	8,000
	(g) pengurus pengunderaitan takaful Labuan termasuk pengurus pengunderaitan takaful diurus;	8,000
	(h) broker takaful Labuan;	8,000
	(i) mana-mana orang yang menjalankan perniagaan dengan pembentukan syarikat sel terlindung yang didaftarkan di bawah Bahagian VIII B Akta Syarikat Labuan 1990 [Akta 441]—	

(1) <i>Bil.</i>	(2) <i>Butiran</i>	(3) <i>Fi (USD)</i>
	<p>(i) ke atas aset am syarikat sel terlindung yang menjalankan perniagaan takaful am atau perniagaan takaful kaptif Labuan;</p> <p>(ii) ke atas setiap sel berdaftar syarikat sel terlindung yang menjalankan perniagaan takaful am atau perniagaan takaful kaptif Labuan;</p> <p>(iii) ke atas aset am syarikat sel terlindung yang menjalankan perniagaan dana bersama Islam;</p> <p>(j) kesemua entiti berlesen selain yang disebut dalam subbutiran (b) dan (c)—</p> <p>sebagai tambahan kepada fi lesen tahunan bagi entiti berlesen, jika terpakai—</p> <p>(i) bagi setiap pejabat yang ditubuhkan bagi operasi entiti berlesen dalam Malaysia di luar Labuan;</p> <p>(ii) bagi setiap pejabat pemasaran entiti berlesen yang ditubuhkan dalam Malaysia di luar Labuan</p>	<p>9,500</p> <p>3,000 setiap sel</p> <p>1,500</p> <p>4,500</p> <p>3,500</p>
6.	Pendaftaran amanah Islam Labuan atau amanah khas Islam Labuan di bawah seksyen 105 Akta, dibaca bersama dengan subseksyen 12(4) Akta Amanah Labuan 1996	300

(1) <i>Bil.</i>	(2) <i>Butiran</i>	(3) <i>Fi (USD)</i>
7.	Pendaftaran yayasan Islam Labuan di bawah seksyen 107 Akta, dibaca bersama dengan subseksyen 14(1) Akta Yayasan Labuan 2010	300
8.	Fi tahunan bagi yayasan Islam Labuan	300
9.	Kemasukan semula nama yayasan Islam Labuan yang telah dibatalkan	200
10.	Pendomisilan semula yayasan Islam sedia ada ke Labuan	300
11.	Pendaftaran perkongsian terhad Islam Labuan, perkongsian liabiliti terhad Islam Labuan dan perkongsian liabiliti terhad Islam yang diiktiraf	300
12.	Perakuan pendaftaran entiti perkongsian Islam	50
13.	Perakuan pendaftaran notis perubahan kepada perjanjian perkongsian bagi perkongsian terhad Islam Labuan atau perkongsian liabiliti terhad Islam Labuan	50
14.	Perakuan pendaftaran notis pertukaran nama perkongsian terhad Islam Labuan, perkongsian liabiliti terhad Islam Labuan atau perkongsian liabiliti terhad Islam yang diiktiraf	100
15.	Pemfailan notis pembubaran bagi perkongsian terhad Islam Labuan	Tiada
16.	Pemfailan permohonan bagi penukaran kepada perkongsian liabiliti terhad Islam Labuan	100
17.	Perakuan penukaran kepada suatu perkongsian liabiliti terhad Islam Labuan	100
18.	Pemfailan notis perubahan kepada perjanjian perkongsian	Tiada

(1) <i>Bil.</i>	(2) <i>Butiran</i>	(3) <i>Fi (USD)</i>
19.	Perisytiharan pembubaran perkongsian liabiliti terhadap Islam Labuan oleh Lembaga	150
20.	Pemfailan permohonan untuk memasukkan semula nama perkongsian yang telah dipotong dari— <i>(a)</i> perkongsian terhadap Islam Labuan; <i>(b)</i> perkongsian liabiliti terhadap Islam Labuan	300 300
21.	Fi tahunan bagi perkongsian terhadap Islam Labuan dan perkongsian liabiliti terhadap Islam Labuan	400
22.	Perakuan atau pengesahan daripada Lembaga yang mengesahkan apa-apa penyerahan atau pendaftaran yang dibuat dengan Lembaga di bawah Akta atau mana-mana peraturan-peraturan yang dibuat di bawah Akta (jika fi tidak dinyatakan dalam Akta atau peraturan-peraturan itu)	200
23.	Pendaftaran setiap sel berdaftar bagi perniagaan yang disebut dalam subsubbutiran 5(i)(iii)	600 setiap sel

Dibuat 26 Jun 2026

[LFA.400-15/PeraturanSekuritiLabuan/Vol1/2025; MOF.BUU(S)100-1/2/10JLD6(7); PN(PU2)685/JLD.5]

DATUK SERI AMIR HAMZAH BIN AZIZAN
Menteri Kewangan II

LABUAN ISLAMIC FINANCIAL SERVICES AND SECURITIES ACT 2010

LABUAN ISLAMIC FINANCIAL SERVICES AND SECURITIES
(AMENDMENT) REGULATIONS 2026

IN exercise of the powers conferred by section 156 of the Labuan Islamic Financial Services and Securities Act 2010 [Act 705], the Minister makes the following regulations:

Citation and commencement

1. (1) These regulations may be cited as the **Labuan Islamic Financial Services and Securities (Amendment) Regulations 2026**.

(2) These Regulations come into operation on 1 July 2026.

Substitution of Third Schedule

2. The Labuan Islamic Financial Services and Securities Regulations 2010 [P.U. (A) 417/2010] are amended by substituting for the Third Schedule the following schedule:

"THIRD SCHEDULE

[Regulation 8]

PAYMENT OF FEES

(1) <i>No.</i>	(2) <i>Item</i>	(3) <i>Fee (USD)</i>
1.	Registration of prospectus (including information memorandum or other offering document relating to Islamic private fund)	600
2.	Annual registration fee of Islamic fund	600

(1) No.	(2) Item	(3) Fee (USD)
3.	Lodgement of a certificate of compliance under section 43 of the Act	Nil
4.	Lodgement of a notice of change of information under subsection 37(3) of the Act	Nil
5.	<p>Annual licence fee for—</p> <p>(a) Islamic securities licensee;</p> <p>(b) Labuan Islamic bank—</p> <p style="padding-left: 40px;">in addition to annual licence fee, where applicable—</p> <p style="padding-left: 80px;">(i) for each office established for the operation of the Labuan Islamic bank in Malaysia outside Labuan;</p> <p style="padding-left: 80px;">(ii) for each marketing office of the Labuan Islamic bank established in Malaysia outside Labuan;</p> <p>(c) Labuan Islamic investment bank—</p> <p style="padding-left: 40px;">in addition to annual licence fee, where applicable—</p> <p style="padding-left: 80px;">(i) for each office established for the operation of the Labuan Islamic investment bank in Malaysia outside Labuan;</p> <p style="padding-left: 80px;">(ii) for each marketing office of the Labuan Islamic investment bank established in Malaysia outside Labuan;</p>	<p>2,500</p> <p>40,000</p> <p>4,500</p> <p>3,500</p> <p>35,000</p> <p>4,500</p> <p>3,500</p>

(1) No.	(2) Item	(3) Fee (USD)
	<p>(d) each licence issued for carrying on specific Labuan Islamic financial business only for—</p> <p>(i) Islamic building credit business;</p> <p>(ii) Islamic credit token business;</p> <p>(iii) Islamic development finance business;</p> <p>(iv) Islamic leasing business—</p> <p style="padding-left: 40px;">(A) on approval of a single transaction with a resident or non-resident;</p> <p style="padding-left: 40px;">(B) on approval of a subsequent transaction with a resident or non-resident;</p> <p>(v) Islamic factoring business;</p> <p>(vi) Islamic money-broking business—</p> <p style="padding-left: 40px;">(A) engaged in conventional business activities, excluding dealings in digital assets;</p> <p style="padding-left: 40px;">(B) engaged in digital asset facilitation in addition to conventional business activities;</p>	<p>13,000</p> <p>13,000</p> <p>13,000</p> <p>20,000</p> <p>6,000</p> <p>13,000</p> <p>5,000</p> <p>10,000</p>

(1) No.	(2) Item	(3) Fee (USD)
	(vii) Labuan Islamic financial business as specified by the Authority with the approval of the Minister;	13,000
	(e) Labuan takaful operator carrying on—	
	(i) general takaful business or general retakaful business;	25,000
	(ii) family takaful business or family retakaful business;	25,000
	(iii) Labuan captive takaful business;	4,000
	(iv) master rent-a-captive;	4,000
	(v) subsidiary rent-a-captive;	1,000
	(vi) external rent-a-captive;	1,000
	(f) Labuan takaful manager including managed takaful manager;	8,000
	(g) Labuan takaful underwriting manager including managed takaful underwriting manager;	8,000
	(h) Labuan takaful broker;	8,000
	(i) any person carrying on business by formation of protected cell company registered under Part VIII B of Labuan Companies Act 1990 [Act 441]—	

(1) No.	(2) Item	(3) Fee (USD)
	<p>(i) on the general assets of the protected cell company carrying on the general takaful business or Labuan captive takaful business;</p> <p>(ii) on each registered cell of the protected cell company carrying on the general takaful business or Labuan captive takaful business;</p> <p>(iii) on the general assets of the protected cell company carrying on the business of Islamic mutual fund;</p> <p>(j) all licensed entities apart from those referred to in subitems (b) and (c)—</p> <p>in addition to annual licence fee for the licensed entities, where applicable—</p> <p>(i) for each office established for the operation of the licensed entities in Malaysia outside Labuan;</p> <p>(ii) for each marketing office of the licensed entities established in Malaysia outside Labuan</p>	<p>9,500</p> <p>3,000 each cell</p> <p>1,500</p> <p>4,500</p> <p>3,500</p>
6.	Registration of Labuan Islamic trust or Labuan Islamic special trust under section 105 of the Act, read together with subsection 12(4) of the Labuan Trusts Act 1996	300

(1) No.	(2) Item	(3) Fee (USD)
7.	Registration of Labuan Islamic foundation under section 107 of the Act, read together with subsection 14(1) of the Labuan Foundations Act 2010	300
8.	Annual fee for Labuan Islamic foundation	300
9.	Restoration of the name of a Labuan Islamic foundation which has been struck off	200
10.	Redomiciliation of an existing Islamic foundation to Labuan	300
11.	Registration of a recognized Labuan Islamic limited partnership, Labuan Islamic limited liability partnership and Islamic limited liability partnership	300
12.	Certificate of registration of an Islamic partnership entity	50
13.	Certificate of registration of a notice of change to a partnership agreement of a Labuan Islamic limited partnership or a Labuan Islamic limited liability partnership	50
14.	Certificate of registration of a notice of change to the name of a recognized Labuan Islamic limited partnership, Labuan Islamic limited liability partnership or Islamic limited liability partnership	100
15.	Filing of a notice of dissolution for a Labuan Islamic limited partnership	Nil
16.	Filing of an application for conversion to a Labuan Islamic limited liability partnership	100
17.	Certificate of conversion to a Labuan Islamic limited liability partnership	100
18.	Filing of a notice of change to partnership agreement	Nil

(1) No.	(2) Item	(3) Fee (USD)
19.	Declaration of dissolution of a Labuan Islamic limited liability partnership by the Authority	150
20.	Filing of an application to restore the name of a partnership which has been struck off from— (a) Labuan Islamic limited partnership; (b) Labuan Islamic limited liability partnership	300 300
21.	Annual fee for Labuan Islamic limited partnership and Labuan Islamic limited liability partnership	400
22.	Certificate or confirmation from the Authority confirming any lodgement or registration made with the Authority under the Act or any regulations made under the Act (where fee is not specified in the Act or regulations)	200
23.	Registration for each registered cell for businesses referred to in subsubitem 5(i)(iii)	600 each cell

Made 26 June 2026

[LFSA.400-15/PeraturanSekuritiLabuan/Vol1/2025; MOF.BUU(S)100-1/2/10JLD6(7); PN(PU2)685/JLD.5]

DATUK SERI AMIR HAMZAH BIN AZIZAN
Finance Minister II