



10 Julai 2012
10 July 2012
P.U. (A) 209

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH CUKAI PENDAPATAN (PENGECUALIAN)
(NO. 4) 2012

INCOME TAX (EXEMPTION) (NO. 4) ORDER 2012



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

AKTA CUKAI PENDAPATAN 1967

PERINTAH CUKAI PENDAPATAN (PENGECUALIAN) (NO. 4) 2012

PADA menjalankan kuasa yang diberikan oleh perenggan 127(3)(b) Akta Cukai Pendapatan 1967 [*Akta 53*], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Cukai Pendapatan (Pengecualian)(No. 4) 2012**.

(2) Perintah ini disifatkan telah mula berkuat kuasa pada 11 Februari 2010.

Pengecualian

2. (1) Menteri mengecualikan daripada cukai apa-apa perolehan atau keuntungan yang termasuk di bawah perenggan 4(f) Akta yang diterima oleh bukan pemastautin daripada suatu entiti Labuan.

(2) Bagi maksud perenggan ini "entiti Labuan" mempunyai erti yang sama yang diberikan kepadanya di bawah Akta Cukai Aktiviti Perniagaan Labuan 1990 [*Akta 445*].

Ketidakkpakaian

3. Peruntukan seksyen 109F Akta tidak terpakai bagi pendapatan yang dikecualikan di bawah Perintah ini.

Pembatalan

4. Perintah Cukai Pendapatan (No. 4) 2009 [*P.U. (A) 389/2009*] yang disiarkan pada 5 November 2009 dibatalkan.

Dibuat 21 Jun 2012

[Perb.(C)0.217(SJ.18)VOL.5(SK.8); LHDN 01/35/(S)/42/51/231-12; PN(PU2)80/LXIV]

DATO' SERI AHMAD HUSNI BIN MOHAMAD HANADZLAH
Menteri Kewangan Kedua

*[Akan dibentangkan di hadapan Dewan Rakyat menurut subseksyen 127(4) Akta Cukai
Pendapatan 1967]*

INCOME TAX ACT 1967

INCOME TAX (EXEMPTION) (NO. 4) ORDER 2012

IN exercise of the powers conferred by paragraph 127(3)(b) of the Income Tax Act 1967 [Act 53], the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the **Income Tax (Exemption) (No. 4) Order 2012**.

(2) This Order is deemed to have come into operation on 11 February 2010.

Exemption

2. (1) The Minister exempts from tax any gains or profit falling under paragraph 4(f) of the Act received by a non-resident from a Labuan entity.

(2) For the purposes of this paragraph, "Labuan entity" has the same meaning assigned to it under the Labuan Business Activity Tax Act 1990 [Act 445].

Non-application

3. The provisions of section 109F of the Act shall not apply to the income exempted under this Order.

Revocation

4. The Income Tax Exemption (No. 4) Order 2009 [P.U. (A) 389/2009] published on 5 November 2009 is revoked.

Made 21 June 2012

[Perb.(C)0.217(SJ.18) VOL.5 (SK.8); LHDN 01/35/(S)/42/51/231-12; PN(PU2)80/LXIV]

DATO' SERI AHMAD HUSNI BIN MOHAMAD HANADZLAH
Second Minister of Finance

[To be laid before the Dewan Rakyat pursuant to subsection 127(4) of the Income Tax Act 1967]