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WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

KAEDAH-KAEDAH CUKAI PENDAPATAN
(PENETAPAN AKTIVITI YANG DIKECUALIKAN
DARIPADA TAKRIF “PENGILANGAN”) 2012

*INCOME TAX (PRESCRIPTION OF ACTIVITY
EXCLUDED FROM THE DEFINITION OF
“MANUFACTURING”) RULES 2012*



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AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN (PENETAPAN AKTIVITI YANG DIKECUALIKAN DARIPADA TAKRIF “PENGILANGAN”) 2012

PADA menjalankan kuasa yang diberikan oleh perenggan 154(1)(b) dibaca bersama subperenggan (ii) takrif “pengilangan” di bawah perenggan 9 Jadual 7A Akta Cukai Pendapatan 1967 [Akta 53], Menteri membuat kaedah-kaedah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Kaedah-kaedah ini bolehlah dinamakan **Kaedah-Kaedah Cukai Pendapatan (Penetapan Aktiviti yang Dikecualikan daripada Takrif “Pengilangan”) 2012**.

(2) Kaedah-Kaedah ini disifatkan telah berkuat kuasa dari tahun taksiran 2009.

Aktiviti yang dikecualikan daripada takrif “pengilangan”

2. Aktiviti yang dinyatakan dalam Jadual dikecualikan daripada takrif “pengilangan” di bawah perenggan 9 Jadual 7A kepada Akta.

JADUAL
[Kaedah 2]

1. Pembuatan ais
2. Pemotongan, pengisihan, pembersihan, pengeringan, pengisaran, pengadunan, penggredan atau pembungkusan herba atau rempah, atau mana-mana kombinasinya
3. Pengeluaran batu baur, konkrit berasfalt, simen pra campur, konkrit siap campur atau bitumen, atau mana-mana kombinasinya
4. Melipat dan membentuk kotak kertas, kadbod, beg plastik, sampul surat atau apa-apa aktiviti melipat atau membentuk yang lain
5. Perlaminaan
6. Pengkuarian

7. Perlombongan atau pengekstrakan galian
8. Pemprosesan fotograf, gambar, slaid atau filem, atau mana-mana kombinasinya
9. Pembuatan reroti melainkan jika aktiviti itu dijalankan di suatu kilang
10. Penyulingan atau penurasan air
11. Rawatan air sisa dan sisa pepejal
12. Percampuran atau persebatian keluaran petroleum
13. Pembersihan, pemprosesan, pembungkusan atau penyejukbekuan barang keluaran, atau mana-mana kombinasinya
14. Mengecat, mengkilap atau memvarnis, atau mana-mana kombinasinya
15. Mewarna, mengecap atau mencetak logo ke atas bahan atau pakaian, atau mana-mana kombinasinya
16. Pengeluaran herba atau ubat tradisional, atau mana-mana kombinasinya
17. Pengeluaran kayu gergaji, venier atau papan lapis termasuklah pengeringan produk itu, atau mana-mana kombinasinya
18. Memfotostat
19. Aktiviti kitar semula yang melibatkan pengisihan, pemotongan atau pembungkusan, atau mana-mana kombinasinya
20. Aktiviti pembinaan kapal

Dibuat 9 Januari 2012

[0.3865/73(SJ.9)Vol.2(SK.4)(44);LHDN01/35/(S)/42/51/231-17.11; PN(PU2)80/LXI]

DATO' SERI AHMAD HUSNI MOHAMAD HANADZLAH
Second Minister of Finance

[Akan dibentangkan di Dewan Rakyat menurut subseksyen 154(2) Akta Cukai Pendapatan 1967]

INCOME TAX ACT 1967

INCOME TAX (PRESCRIPTION OF ACTIVITY EXCLUDED FROM THE DEFINITION OF
“MANUFACTURING”) RULES 2012

IN exercise of the powers conferred by paragraph 154(1)(b) read together with subparagraph (ii) of the definition of “manufacturing” under paragraph 9 of Schedule 7A to the Income Tax Act 1967 [Act 53], the Minister makes the following rules:

Citation and commencement

1. (1) These rules may be cited as the **Income Tax (Prescription of Activity Excluded from the Definition of “Manufacturing”) Rules 2012**.

(2) These Rules are deemed to have effect from the year of assessment 2009.

Activity excluded from the Definition of “Manufacturing”

2. The activity specified in the Schedule is excluded from the definition of “manufacturing” under paragraph 9 of Schedule 7A to the Act.

SCHEDULE
[Rule 2]

1. Ice making
2. Cutting, sorting, cleaning, drying, grinding, mixing, grading or packaging herbs or spice, or any of its combination
3. Production of aggregates, asphaltic concrete, pre-mix cement, ready mixed concrete or bitumen, or any of its combination
4. Folding and shaping paper box, cardboard, plastic bag, envelopes or any other folding and shaping activity
5. Laminating
6. Quarrying
7. Mining or extraction of mineral
8. Processing of photograph, picture, slide or film, or any of its combination

9. Baking except where the activity is carried out in a factory
10. Distillation or filtration of water
11. Treatment of waste water and solid waste
12. Mixing or blending of petroleum product
13. Cleaning, processing, packing or freezing of product, or any of its combination
14. Painting, polishing or varnishing, or any of its combination
15. Coloring, stamping or printing of logo on materials or clothing, or any of its combination
16. Production of herb or traditional medicine, or any of its combination
17. Production of sawn timber, veneer or plywood including drying of the product, or any of its combination
18. Photostatting
19. Recycling activity which involves sorting, cutting or packaging, or any of its combination
20. Ship building activity

Made 9 January 2012

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DATO' SERI AHMAD HUSNI MOHAMAD HANADZLAH
Second Minister of Finance

[To be laid before the Dewan Rakyat pursuant to subsection 154(2) of the Income Tax Act 1967]