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WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

KAEDAH-KAEDAH CUKAI PENDAPATAN
(POTONGAN BAGI PERBELANJAAN PENERBITAN
SEKURITI ISLAM) 2011

*INCOME TAX
(DEDUCTION FOR EXPENDITURE ON ISSUANCE OF ISLAMIC
SECURITIES) RULES 2011*



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AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN BAGI PERBELANJAAN
PENERBITAN SEKURITI ISLAM) 2011

PADA menjalankan kuasa yang diberikan oleh perenggan 154(1)(b) 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 (Potongan bagi Perbelanjaan Penerbitan Sekuriti Islam) 2011**.

(2) Kaedah-Kaedah ini hendaklah berkuat kuasa mulai tahun taksiran 2012 hingga tahun taksiran 2015.

Tafsiran

2. Dalam Kaedah-Kaedah ini—

“syarikat” ertinya suatu syarikat yang—

(a) diperbadankan di bawah Akta Syarikat 1965 [*Akta 125*]; atau

(b) diperbadankan di bawah Akta Syarikat Labuan 1990 [*Akta 441*].

“sekuriti Islam” ertinya sekuriti Islam menurut prinsip *Wakalah*, yang terdiri daripada campuran komponen hutang dan aset.

Potongan

3. Bagi maksud menentukan pendapatan larasan suatu syarikat yang bermastautin di Malaysia daripada perniagaannya bagi tempoh asas bagi suatu tahun taksiran, maka hendaklah dibenarkan potongan suatu amaun yang sama dengan perbelanjaan yang dilakukan oleh syarikat itu bagi penerbitan sekuriti Islam yang diluluskan, mengikut mana-mana yang berkenaan, oleh—

- (a) Suruhanjaya Sekuriti yang ditubuhkan di bawah Akta Suruhanjaya Sekuriti 1993 [*Akta 498*]; atau
- (b) Lembaga Perkhidmatan Kewangan Labuan yang ditubuhkan di bawah Akta Lembaga Perkhidmatan Kewangan Labuan 1996 [*Akta 545*].

Dibuat 30 Disember 2011

[CR(8.20)116/1-138(2012) Jld.2 (Sk.7); LHDN.01/35/(S)/42/51/231-7.13; PN(PU2)80/LXII]

DATO' SERI AHMAD HUSNI MOHAMAD HANADZLAH
Menteri Kewangan Kedua

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

INCOME TAX ACT 1967

INCOME TAX (DEDUCTION FOR EXPENDITURE ON ISSUANCE OF ISLAMIC SECURITIES)
RULES 2011

IN exercise of the powers conferred by paragraph 154(1)(b) of 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 (Deduction for Expenditure on Issuance of Islamic Securities) Rules 2011**.

(2) These Rules shall have effect from the year of assessment 2012 until the year of assessment 2015.

Interpretation

2. In these Rules—

“company” means a company—

(a) incorporated under the Companies Act 1965 [Act 125]; or

(b) incorporated under the Labuan Companies Act 1990 [Act 441].

“Islamic securities” mean Islamic securities pursuant to the principle of *Wakalah*, comprising a mixed component of debt and asset.

Deduction

3. For the purpose of ascertaining the adjusted income of a company resident in Malaysia from its business for the basis period for a year of assessment, there shall be allowed a deduction of an amount equal to the expenditure incurred by that company for the issuance of the Islamic securities approved, as the case may be, by—

- (a) the Securities Commission established under the Securities Commission Act 1993 [*Act 498*]; or
- (b) the Labuan Financial Services Authority established under the Labuan Financial Services Authority Act 1996 [*Act 545*].

Dibuat 30 Disember 2011

[CR(8.20)116/1-138(2012) Jld.2 (Sk.7); LHDN.01/35/(S)/42/51/231-7.13; PN(PU2)80/LXII]

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]