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WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH CUKAI PENDAPATAN (PENGECCUALIAN) (NO. 9) 2011

INCOME TAX (EXEMPTION) (NO. 9) ORDER 2011



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AKTA CUKAI PENDAPATAN 1967

PERINTAH CUKAI PENDAPATAN (PENGECCUALIAN) (NO. 9) 2011

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 (Pengeccualian) (No. 9) 2011**.

(2) Perintah ini hendaklah berkuat kuasa mulai tahun taksiran 2011.

Pengeccualian

2. (1) Menteri mengeccualikan individu warganegara Malaysia daripada pembayaran cukai pendapatan atas 50% elaun kasar perumahan dan elaun kasar Wilayah Labuan yang diterima oleh individu itu daripada menjalankan suatu penggajian di Labuan dengan suatu entiti Labuan mulai tahun taksiran 2011 hingga tahun taksiran 2020.

(2) Bagi maksud subperenggan (1), “entiti Labuan” ertinya entiti yang dinyatakan dalam Jadual kepada Akta Cukai Aktiviti Perniagaan Labuan 1990 [Akta 445].

Dibuat 19 Disember 2011

[Perb.(C)0.217(S).18) Vol.5 (SK.7); LHDN 01/35/(S)/42/51/231-12; PN(PU)80/LXII]

DATO' SERI AHMAD HUSNI MOHAMAD HANADZLAH
Menteri Kewangan Kedua

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

INCOME TAX ACT 1967

INCOME TAX (EXEMPTION) (NO. 9) ORDER 2011

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. 9) Order 2011**.

(2) This Order shall have effect from the year of assessment 2011.

Exemption

2. (1) The Minister exempts an individual Malaysian citizen from the payment of income tax on 50% of the gross housing allowance and gross Labuan Territory allowance received by that individual from exercising an employment in Labuan with a Labuan entity from the year of assessment 2011 until the year of assessment 2020.

(2) For the purpose of subparagraph (1), "Labuan entity" means the entity specified in the Schedule to the Labuan Business Activity Tax Act 1990 [Act 445].

Made 19 December 2011

[Perb.(C)0.217(S).18) Vol.5 (SK.7); LHDN 01/35/(S)/42/51/231-12; PN(PU)80/LXII]

DATO' SERI AHMAD HUSNI MOHAMAD HANADZLAH
Second Minister of Finance

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