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# WARTA KERAJAAN PERSEKUTUAN

## *FEDERAL GOVERNMENT GAZETTE*

### PERINTAH CUKAI PENDAPATAN (PENGECCUALIAN) (NO. 6) 2011

### INCOME TAX (EXEMPTION) (NO. 6) ORDER 2011



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

AKTA CUKAI PENDAPATAN 1967

PERINTAH CUKAI PENDAPATAN (PENGECUALIAN) (NO. 6) 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 (Pengecualian) (No. 6) 2011**.

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

**Pengecualian**

2. (1) Menteri mengecualikan mana-mana orang daripada pembayaran cukai pendapatan atas 65% pendapatan berkanun yang diperoleh daripada suatu punca yang terdiri daripada penyediaan perkhidmatan profesional yang layak yang diberikan di Labuan oleh orang itu kepada 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]; dan

“perkhidmatan profesional yang layak” ertinya perkhidmatan perundangan, perakaunan, kewangan atau kesetiausahaan.

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. 6) 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. 6) Order 2011**.

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

**Exemption**

2. (1) The Minister exempts any person from the payment of income tax on 65% of the statutory income derived from a source consisting of the provision of qualifying professional services rendered in Labuan by that person to 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]; and

“qualifying professional services” means legal, accounting, financial or secretarial services.

Made 19 December 2011

[Perb.(C)0.217(SJ.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]*