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WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN
BAGI PERBELANJAAN PENERBITAN SEKURITI ISLAM
MENURUT PRINSIP *MURABAHAH* DAN *BAI' BITHAMAN
AJIL*) 2011

*INCOME TAX (DEDUCTION FOR EXPENDITURE ON
ISSUANCE OF ISLAMIC SECURITIES PURSUANT TO
PRINCIPLES OF MURABAHAH AND BAI' BITHAMAN AJIL)
RULES 2011*



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

AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN BAGI PERBELANJAAN PENERBITAN SEKURITI ISLAM MENURUT PRINSIP *MURABAHAH* DAN *BAI' BITHAMAN AJIL*) 2011

PADA menjalankan kuasa yang diberikan oleh perenggan 154(1)(b) dibaca bersama perenggan 33(1)(d) 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 Menurut Prinsip *Murabahah* dan *Bai' Bithaman Ajil*) 2011**.

(2) Kaedah-kaedah ini berkuat kuasa bagi tahun taksiran 2011 hingga tahun taksiran 2015.

Tafsiran

2. Dalam Kaedah-Kaedah ini —
“sekuriti islam” ertinya sekuriti Islam —

- (a) menurut prinsip *Murabahah* berasaskan konsep tawarruq; atau
- (b) menurut prinsip *Bai' Bithaman Ajil* berasaskan konsep tawarruq;

“syarikat” ertinya suatu syarikat —

- (a) ditubuhkan di bawah Akta Syarikat 1965 [*Akta 125*]; atau
- (b) ditubuhkan di bawah Akta Syarikat Labuan 1990 [*Akta 441*] dan membuat pilihan yang tidak boleh dibatalkan di bawah seksyen 3A Akta Cukai Aktiviti Perniagaan Labuan 1990 [*Akta 445*] untuk dikenakan cukai menurut Akta Cukai Pendapatan 1967.

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 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 6 Oktober 2011

[Per.CR(8.09)294/6/4-9 (S).9](2010); LDHN. 01/35/(S)/42/51/231-7.12; 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 PURSUANT TO PRINCIPLES OF *MURABAHAH* AND *BAI' BITHAMAN AJIL*) RULES 2011

IN exercise of the powers conferred by paragraph 154(1)(b) read together with paragraph 33(1)(d) 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 Pursuant to Principles of *Murabahah* and *Bai' Bithaman Ajil*) Rules 2011**.

(2) These Rules have effect for the year of assessment 2011 until the year of assessment 2015.

Interpretation

2. In these Rules, unless the context otherwise requires —

“Islamic securities” means Islamic securities —

(a) pursuant to the principle of *Murabahah* based on the concept of *tawarruq*; or

(b) pursuant to the principle of *Bai' Bithaman Ajil* based on the concept of *tawarruq*; or

“company” means a company —

(a) established under the Companies Act [Act 125];

(b) established under the Labuan Companies Act 1990 [Act 441] and made an irrevocable election under section 3A of Labuan Business Activity Tax Act 1990 [Act 445] to be charged to tax in accordance with the Income Tax Act 1967.

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 Islamic securities approved 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*].

Made 6 October 2011

[Per.CR(8.09)294/6/4-9(SJ.9)(2010); LDHN. 01/35/(S)/42/51/231-7.12; PN(PU2)80/LXII]

DATO' SERI AHMAD HUSNI MOHAMAD HANADZLAH
Second Minister of Finance

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