



21 Oktober 2024
21 October 2024
P.U. (A) 307

WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERATURAN-PERATURAN PETROLEUM
(CUKAI PENDAPATAN) (ELAUN PELABURAN)
(PINDAAN) 2024

*PETROLEUM (INCOME TAX)
(INVESTMENT ALLOWANCE) (AMENDMENT)
REGULATIONS 2024*

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AKTA PETROLEUM (CUKAI PENDAPATAN) 1967

PERATURAN-PERATURAN PETROLEUM (CUKAI PENDAPATAN)
(ELAUN PELABURAN) (PINDAAN) 2024

PADA menjalankan kuasa yang diberikan oleh subseksyen 22A(1) Akta Petroleum (Cukai Pendapatan) 1967 [*Akta 543*], Ketua Pengarah membuat peraturan-peraturan yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Peraturan-peraturan ini bolehlah dinamakan **Peraturan-Peraturan Petroleum (Cukai Pendapatan) (Elaun Pelaburan) (Pindaan) 2024**.

(2) Peraturan-Peraturan ini disifatkan telah mula berkuat kuasa pada 1 Januari 2024.

Pindaan peraturan 3

2. Peraturan-Peraturan Petroleum (Cukai Pendapatan) (Elaun Pelaburan) 2013 [*P.U. (A) 120/2013*], yang disebut “Peraturan-Peraturan ibu” dalam Peraturan-Peraturan ini, dipinda dalam peraturan 3 dengan memasukkan selepas takrif “bertekanan tinggi bersuhu tinggi” takrif yang berikut:

‘ “gas hidrogen sulfida tinggi” ertinya suatu projek dengan kandungan gas hidrogen sulfida yang melebihi 400 bahagian per juta mengikut isipadu atau menghendaki unit pengasingan gas hidrogen sulfida;’.

Pindaan peraturan 5

3. Perenggan 5(a) Peraturan-Peraturan ibu dipinda dengan memasukkan selepas perkataan “projek laut dalam” perkataan “, gas hidrogen sulfida tinggi”.

Dibuat 4 Oktober 2024

[MOF.TAX(S)700-2/7/1014; LHDN.AY.A 600-12/1/7(29)-378; PN(PU2)474/JLD.5]

DATUK DR. ABU TARIQ BIN JAMALUDDIN
Ketua Pengarah Hasil Dalam Negeri

PETROLEUM (INCOME TAX) ACT 1967

PETROLEUM (INCOME TAX) (INVESTMENT ALLOWANCE) (AMENDMENT)
REGULATIONS 2024

IN exercise of the powers conferred by subsection 22A(1) of the Petroleum (Income Tax) Act 1967 [Act 543], the Director General makes the following regulations:

Citation and commencement

1. (1) These regulations may be cited as the **Petroleum (Income Tax) (Investment Allowance) (Amendment) Regulations 2024**.

(2) These Regulations are deemed to have come into operation on 1 January 2024.

Amendment of regulation 3

2. The Petroleum (Income Tax) (Investment Allowance) Regulations 2013 [P.U. (A) 120/2013], which are referred to as the “principal Regulations” in these Regulations, are amended in paragraph 3 by inserting after the definition of “high pressure high temperature” the following definition:

‘ “high hydrogen sulfide gas” means a project with hydrogen sulfide gas content which exceeds 400 parts per million by volume or requires hydrogen sulfide gas separation unit;’.

Amendment of regulation 5

3. Paragraph 5(a) of the principal Regulations is amended by inserting after the words “deep water project” the words “, high hydrogen sulfide gas”.

Made 4 October 2024

[MOF.TAX(S)700-2/7/1014; LHDN.AY.A 600-12/1/7(29)-378; PN(PU2)474/JLD.5]

DATUK DR. ABU TARIQ BIN JAMALUDDIN
Director General of Inland Revenue