7 November 2023
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WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH PETROLEUM (CUKAI PENDAPATAN) (PENGECUALIAN) 2023

PETROLEUM (INCOME TAX) (EXEMPTION) ORDER 2023

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AKTA PETROLEUM (CUKAI PENDAPATAN) 1967

PERINTAH PETROLEUM (CUKAI PENDAPATAN) (PENGECUALIAN) 2023

PADA menjalankan kuasa yang diberikan oleh subseksyen 65C(1) Akta Petroleum (Cukai Pendapatan) 1967 [*Akta 543*], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Petroleum (Cukai Pendapatan) (Pengecualian) 2023**.

(2) Perintah ini berkuat kuasa mulai tahun taksiran 2024.

Pengecualian

2. (1) Menteri mengecualikan PC JDA Limited, Hess Oil Company of Thailand (JDA) Limited, Hess Oil Company of Thailand Limited Company dan PTTEP International Limited dalam tempoh asas bagi suatu tahun taksiran daripada pemakaian seksyen 49A Akta berkenaan dengan pendapatan yang diperoleh daripada Kawasan Pembangunan Bersama Malaysia-Thailand.

(2) Tiada apa-apa jua dalam subperenggan (1) boleh melepaskan atau disifatkan telah melepaskan PC JDA Limited, Hess Oil Company of Thailand (JDA) Limited, Hess Oil Company of Thailand Limited Company dan PTTEP International Limited daripada mematuhi apa-apa kehendak untuk mengemukakan apa-apa penyata atau penyata akaun atau mengemukakan apa-apa maklumat lain di bawah Akta.

Dibuat 27 Oktober 2023
[MOF.TAX(S)700-2/7/774; LHDN.AY.A 600-12/1/7(29)-317; PN(PU2)474/JLD.5]

ANWAR BIN IBRAHIM
Menteri Kewangan

[*Akan dibentangkan di Dewan Rakyat menurut subseksyen 65C(2) Akta Petroleum (Cukai Pendapatan) 1967*]

PETROLEUM (INCOME TAX) ACT 1967

PETROLEUM (INCOME TAX) (EXEMPTION) ORDER 2023

IN exercise of the powers conferred by subsection 65C(1) of the Petroleum (Income Tax) Act 1967 [*Act 543*], the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the **Petroleum (Income Tax) (Exemption) Order 2023**.

(2) This Order has effect from the year of assessment 2024.

Exemption

2. (1) The Minister exempts PC JDA Limited, Hess Oil Company of Thailand (JDA) Limited, Hess Oil Company of Thailand Limited Company and PTTEP International Limited in the basis period for a year of assessment from the application of section 49A of the Act in respect of the income derived from the Malaysia-Thailand Joint Development Area.

(2) Nothing in subparagraph (1) shall absolve or be deemed to have absolved PC JDA Limited, Hess Oil Company of Thailand (JDA) Limited, Hess Oil Company of Thailand Limited Company and PTTEP International Limited from complying with any requirement to submit any return or statement of accounts or to furnish any other information under the Act.

Made 27 October 2023
[MOF.TAX(S)700-2/7/774; LHDN.AY.A 600-12/1/7(29)-317; PN(PU2)474/JLD.5]

ANWAR BIN IBRAHIM
Minister of Finance

[*To be laid before the Dewan Rakyat pursuant to subsection 65C(2) of the Petroleum (Income Tax) Act 1967*]