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WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERINTAH CUKAI PENDAPATAN (PENGECUALIAN) (NO. 8) 2011

INCOME TAX (EXEMPTION) (NO. 8) ORDER 2011



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AKTA CUKAI PENDAPATAN 1967

PERINTAH CUKAI PENDAPATAN (PENGECUALIAN) (NO. 8) 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. 8) 2011**.

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

Pengecualian

2. (1) Menteri mengecualikan individu bukan warganegara Malaysia daripada pembayaran cukai pendapatan atas 50% pendapatan kasar yang diterima oleh individu itu daripada menjalankan suatu pekerjaan yang bersifat pengurusan dengan entiti Labuan di Labuan, pejabat pemasaran atau pejabat lokasi bersama 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*];

“Lembaga Perkhidmatan Kewangan Labuan” ertinya pihak berkuasa yang ditubuhkan di bawah Akta Lembaga Perkhidmatan Kewangan Labuan 1996 [*Akta 545*];

“pejabat lokasi bersama” ertinya pejabat lokasi bersama bagi suatu entiti Labuan yang diluluskan oleh Lembaga Perkhidmatan Kewangan Labuan yang beroperasi di bahagian lain di Malaysia bagi menjalankan fungsi yang ditentukan oleh entiti Labuan; dan

“pejabat pemasaran” ertinya suatu pejabat pemasaran bagi suatu entiti Labuan yang diluluskan oleh Lembaga Perkhidmatan Kewangan Labuan yang terletak di bahagian lain di Malaysia bagi memudahkan pertemuan dengan pelanggan dan mewujudkan jaringan dengan pelanggan yang berpotensi kecuali melakukan aktiviti perniagaan bagi pihak entiti Labuan.

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. 8) 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. 8) Order 2011**.

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

Exemption

2. (1) The Minister exempts an individual non-Malaysian citizen from the payment of income tax on 50% of gross income received by that individual from exercising an employment in a managerial capacity with a Labuan entity in Labuan, co-located office or marketing office 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];

“Labuan Financial Services Authority” means an authority established under the Labuan Financial Services Authority Act 1996 [Act 545];

“co-located office” means a co-located office of a Labuan entity approved by the Labuan Financial Services Authority which operates in other parts of Malaysia to perform the functions assigned by the Labuan entity; and

“marketing office” means a marketing office of a Labuan entity approved by the Labuan Financial Services Authority which is located in other parts of Malaysia to

facilitate meetings with clients and establish contacts with potential clients except exercising trading activities on behalf of the Labuan entity.

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]