



12 Julai 2013  
12 July 2013  
P.U. (A) 224

# WARTA KERAJAAN PERSEKUTUAN

## *FEDERAL GOVERNMENT GAZETTE*

### PERATURAN-PERATURAN CUKAI AKTIVITI PERNIAGAAN LABUAN (BORANG) 2013

### *LABUAN BUSINESS ACTIVITY TAX (FORMS) REGULATIONS 2013*



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

AKTA CUKAI AKTIVITI PERNIAGAAN LABUAN 1990

PERATURAN-PERATURAN CUKAI AKTIVITI PERNIAGAAN LABUAN (BORANG) 2013

PADA menjalankan kuasa yang diberikan oleh seksyen 21 Akta Cukai Aktiviti Perniagaan Labuan 1990 [*Akta 445*], Menteri membuat peraturan-peraturan yang berikut:

**Nama dan permulaan kuat kuasa**

1. (1) Peraturan-peraturan ini bolehlah dinamakan **Peraturan-Peraturan Cukai Aktiviti Perniagaan Labuan (Borang) 2013**.

(2) Peraturan-Peraturan ini disifatkan telah mula berkuat kuasa pada 11 Februari 2010.

**Borang**

2. Borang yang akan digunakan bagi maksud Akta adalah seperti yang terdapat dalam Jadual.

**Pembatalan**

3. Peraturan-Peraturan Cukai Aktiviti Perniagaan Luar Pesisir Labuan (Borang-Borang) 1991 [*P.U. (A) 157/1991*] dibatalkan.

LABUAN BUSINESS ACTIVITY TAX ACT 1990

LABUAN BUSINESS ACTIVITY TAX (FORMS) REGULATIONS 2013

IN exercise of the powers conferred by section 21 of the Labuan Business Activity Tax Act 1990 [*Act 445*], the Minister makes the following regulations:

**Citation and commencement**

1. (1) These regulations may be cited as the **Labuan Business Activity Tax (Forms) Regulations 2013**.

(2) These Regulations are deemed to have come into operation on 11 February 2010.

**Forms**

2. The Forms to be used for the purposes of the Act shall be those appearing in the Schedule.

**Revocation**

3. The Labuan Offshore Business Activity Tax (Forms) Regulations 1991 [*P.U. (A) 157/1991*] are revoked.

## JADUAL/SCHEDULE

## Borang 1/Form 1

AKTA CUKAI AKTIVITI PERNIAGAAN LABUAN 1990

LABUAN BUSINESS ACTIVITY TAX ACT 1990

(Seksyen 5/Section 5)

No. Fail/File No.

## PENYATA KEUNTUNGAN OLEH SUATU ENTITI LABUAN

## RETURN OF PROFITS BY A LABUAN ENTITY

TAHUN TAKSIRAN/  
YEAR OF ASSESSMENT .....

Borang untuk membuat penyata keuntungan oleh suatu entiti Labuan daripada aktiviti perdagangan Labuannya yang dijalankan di, dari atau melalui Labuan bagi suatu tahun taksiran. Kemukakan borang yang telah dilengkapi kepada:

*Form for making a return of profits by a Labuan entity from its Labuan trading activity carried on in, from or through Labuan for a year of assessment. Submit the completed form to:*

LEMBAGA HASIL DALAM NEGERI  
MALAYSIA/  
INLAND REVENUE BOARD OF MALAYSIA  
(ALAMAT/ADDRESS)

SEMAK SEBELUM DIKEMUKAKAN  
CHECK BEFORE SUBMISSIONSila tandakan (✓)  
Please tick (✓)Penyata/  
Return
☐
Akuan Berkanun/  
Statutory Declaration
☐
Cek/draf untuk  
bayaran/  
Cheque/draft for  
payment
☐
UNTUK KEGUNAAN  
PEJABAT/  
FOR OFFICE USEDITERIMA PADA:  
RECEIVED ON:KAWALAN:  
CONTROL:DISELESAIKAN OLEH:  
FINALISED BY:

Butir-butir Perniagaan/Particulars of Business

|                                                                   |  |
|-------------------------------------------------------------------|--|
| Nama entiti Labuan<br><i>Name of Labuan entity</i>                |  |
| Alamat berdaftar di Labuan<br><i>Registered address in Labuan</i> |  |
| Jenis perniagaan<br><i>Nature of business</i>                     |  |

|                                                                                                                                                                                                                             |                                       |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|
| Nombor pemerbadanan atau pendaftaran perniagaan<br><i>Incorporation or business registration number</i>                                                                                                                     | No. Telefon:<br><i>Telephone No.:</i> |
| <p>Adakah anda mempunyai pendapatan daripada aktiviti perniagaan bukan Labuan?<br/><i>Do you have income from non Labuan business activity?</i></p> <p>Ya/Yes <input type="text"/></p> <p>Tidak/No <input type="text"/></p> |                                       |

Penyata keuntungan bagi tahun taksiran 20.....  
*Return of profits for the year assessment 20.....*

|                                                                                                                                                                                                                                                                                                                                                                                                                                             |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <p>Keuntungan bersih sebagaimana ditunjukkan dalam akaun teraudit berkenaan dengan aktiviti perdagangan Labuan. (Sertakan salinan akaun berkenaan dengan aktiviti perdagangan Labuan yang telah ditandatangani dan diaudit)</p> <p><i>Net profits as reflected in the audited accounts in respect of the Labuan trading activity.</i><br/><i>(Attach signed and audited copy of accounts in respect of the Labuan trading activity)</i></p> |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|

.....  
Tandatangan orang yang membuat Penyata/  
*Signature of person making the Return*

Tarikh/Date: .....

.....  
Jawatan/*Designation*