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2 June 2020
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WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERINTAH CUKAI AKTIVITI PERNIAGAAN LABUAN
(PENGEQUALIAN) 2020

*LABUAN BUSINESS ACTIVITY TAX (EXEMPTION)
ORDER 2020*

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

AKTA CUKAI AKTIVITI PERNIAGAAN LABUAN 1990

PERINTAH CUKAI AKTIVITI PERNIAGAAN LABUAN (PENGEQUALIAN) 2020

PADA menjalankan kuasa yang diberikan oleh subseksyen 26(1) Akta Cukai Aktiviti Perniagaan Labuan 1990 [*Akta 445*], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Cukai Aktiviti Perniagaan Labuan (Pengecualian) 2020**.

(2) Perintah ini disifatkan telah mula berkuat kuasa pada 1 Januari 2019.

Pengecualian

2. Menteri mengecualikan suatu entiti Labuan yang menjalankan aktiviti perniagaan Labuan berhubung dengan pemegangan ekuiti tulen daripada pemakaian subperenggan 2B(1)(b)(i) Akta.

Dibuat 29 Mei 2020

[Perb.MOF.TAX(S)700-2/1/76; PN(PU2)491/IV]

TENGGU DATO' SRI ZAFRUL BIN TENGGU ABDUL AZIZ
Menteri Kewangan

[Akan dibentangkan di Dewan Rakyat menurut subseksyen 26(2) Akta Cukai Aktiviti Perniagaan Labuan 1990]

LABUAN BUSINESS ACTIVITY TAX ACT 1990

LABUAN BUSINESS ACTIVITY TAX (EXEMPTION) ORDER 2020

IN exercise of the powers conferred by subsection 26(1) of the Labuan Business Activity Tax Act 1990 [Act 445], the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the **Labuan Business Activity Tax (Exemption) Order 2020**.

(2) This Order is deemed to have come into operation on 1 January 2019.

Exemption

2. The Minister exempts a Labuan entity carrying on a Labuan business activity related to pure equity holding from the application of subparagraph 2B(1)(b)(i) of the Act.

Made 29 May 2020

[Perb.MOF.TAX(S)700-2/1/76; PN(PU2)491/IV]

TENGGU DATO' SRI ZAFRUL BIN TENGGU ABDUL AZIZ
Minister of Finance

[To be laid before the Dewan Rakyat pursuant to subsection 26(2) of the Labuan Business Activity Tax Act 1990]