



FEDERAL SUBSIDIARY LEGISLATION

LABUAN OFFSHORE BUSINESS ACTIVITY TAX ACT 1990 [ACT 445]

P.U.(A) 157/91

LABUAN OFFSHORE BUSINESS ACTIVITY TAX (FORMS) REGULATIONS 1991

Publication in the Gazette :
Date of coming into operation :

18th April 1991
1st October 1990

ARRANGEMENT OF REGULATIONS

[Preamble](#)

Regulation 1. [Citation and commencement.](#)

Regulation 2. [Forms.](#)

Regulation 3. [Revocation.](#)

[SCHEDULE](#)

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

Regulation 1. Citation and commencement.

These Regulations may be cited as the **Labuan Offshore Business Activity Tax (Forms) Regulations 1991** and shall be deemed to have come into force on the 1st October 1990

Regulation 2. Forms.

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

Regulation 3. Revocation.

The Labuan Offshore Business Activity Tax (Forms) Regulations 1990 [P.U.(A) 323/90] published on the 27th September 1990 is revoked.

JADUAL/SCHEDULE

Borang 1/Form 1

AKTA CUKAI AKTIVITI PERNIAGAAN LUAR PESISIR LABUAN 1990

LABUAN OFFSHORE BUSINESS ACTIVITY TAX ACT 1990

(Seksyen 5/Section 5)

No. Fail/File No.

PENYATA KEUNTUNGAN OLEH SUATU SYARIKAT LUAR PESISIR

RETURN OF PROFITS BY AN OFFSHORE COMPANY

TAHUN TAKSIRAN/

YEAR OF ASSESSMENT

Borang untuk membuat penyata keuntungan oleh suatu syarikat luar pesisir daripada aktiviti perdagangan luar pesisirnya yang dijalankan di atau dari Labuan bagi suatu tahun taksiran. Kemukakan borang yang telah dilengkapkan kepada:	SEMAK SEBELUM DIKEMUKAKAN <i>CHECK BEFORE SUBMISSION.</i> Sila tandakan (<input type="checkbox"/>) <i>Please tick (<input type="checkbox"/>)</i>	UNTUK KEGUNAAN PEJABAT/FOR OFFICE USE
	Penyata/ <i>Return</i>	DITERIMA PADA: <i>RECEIVED ON:</i>
		KAWALAN:

<i>Form for making a return of profits by an offshore company from its offshore trading activity carried on in or from Labuan for a year of assessment. Submit the completed form to:</i> JABATAN HASIL DALAM NEGERI/DEPARTMENT OF INLAND REVENUE (ALAMAT/ADDRESS)	Akaun Berkanun/ Statutory Declaration	CONTROL:
	Cek/draf untuk bayaran/ Cheque/draft for payment	DISELESAIKAN OLEH: FINALISED BY:

Butir-butir Perniagaan/Particulars of Business

Nama syarikat <i>Name of company</i>		
Alamat berdaftar di Labuan <i>Registered address in Labuan</i>		
Jenis perniagaan <i>Nature of business</i>		
Nombor pemerbadanan atau pendaftaran syarikat <i>Company's incorporation or registration number</i>		No. Telefon: <i>Telephone No.:</i>
Adakah anda mempunyai pendapatan daripada aktiviti perniagaan yang bukan luar pesisir? Ya/Yes <i>Do you have income from non-offshore business activity? Tidak/No.</i>		

Penyata keuntungan bagi tahun taksiran 19

Return of profits for the year of assessment 19

Keuntungan bersih sebagaimana ditunjukkan dalam akaun teraudit berkenaan dengan aktiviti perdagangan luar pesisir. (Sertakan salinan akaun berkenaan dengan aktiviti perdagangan luar pesisir yang telah ditandatangani dan diaudit) <i>Net profits as reflected in the audited accounts in respect of the offshore trading activity. (Attach signed and audited copy of accounts in respect of the offshore trading activity)</i>	
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.....
 Tandatangan orang yang membuat Penyata/
Signature of person making the Return

Tarikh/Date:

.....
 Jawatan/Designation

Borang 2/Form 2
AKTA CUKAI AKTIVITI PERNIAGAAN LUAR PESISIR LABUAN 1990

LABUAN OFFSHORE BUSINESS ACTIVITY TAX ACT 1990

(Seksyen 6/Section 6)

NOTIS TAKSIRAN UNTUK SUATU SYARIKAT LAUR PESISIR
NOTICE OF ASSESSMENT FOR AN OFFSHORE COMPANY

JABATAN HASIL DALAM NEGERI/
DEPARTMENT OF INLAND REVENUE
(ALAMAT/ADDRESS)

TAHUN TAKSIRAN/

YEAR OF ASSESSMENT.

Kepada/To:	No. Fail/ File No.
	Tarikh/ Date:
Keuntungan yang boleh dikenakan cukai (Keuntungan bersih sebagaimana ditunjukkan dalam akaun teraudit) <i>Chargeable profits (Net profits as reflected in the audited accounts)</i>	M\$
Cukai dikenakan pada 3% <i>Tax charged at 3%</i>	
<i>Tolak:</i> Cukai yang telah dibayar semasa pengemukakan Penyata <i>Less: Tax paid on submission of Return</i>	
Cukai bersih *kena dibayar/kena dibayar balik <i>Net tax *payable/refundable</i>	
*Potong/Delete	

Anda dikehendaki mengirinkan bayaran jika ada cukai bersih yang kena dibayar dengan serta-merta atas penyampaian Notis ini. Apa-apa cukai yang kena dibayar balik akan dibuat oleh Ketua Pengarah Hasil Dalam Negeri.

You are required to remit payment if there is a net tax payable immediately on service of this Notice. Any tax refundable will be made by the Director-General of Inland Revenue.

Ketua Pengarah Hasil Dalam Negeri Malaysia/
Director-General of Inland Revenue Malaysia

Borang 3/Form 3

AKTA CUKAI AKTIVITI PERNIAGAAN LUAR PESISIR LABUAN 1990

LABUAN OFFSHORE BUSINESS ACTIVITY TAX ACT 1990

(Seksyen 7/Section 7)

No. Fail/File No.

PEMILIHAN OLEH SUATU SYARIKAT LUAR PESISIR

ELECTION BY AN OFFSHORE COMPANY

*Saya/Kami. No. *KPPN./Pasport. bagi
pihak. (nama syarikat luar pesisir) memilih untuk dikenakan cukai di bawah
seksyen 7 Akta Cukai Aktiviti Perniagaan Luar Pesisir Labuan 1990 bagi tahun taksiran 19.

*I/We. *NRIC./Passport No. on behalf
of. (name of offshore company) elect to be charged to tax under section 7
of the Labuan Offshore Business Activity Tax Act 1990 for the year of assessment 19.

.....
Tandatangan orang yang membuat pemilihan/
Signature of person making the election

Tarikh/Date.

.....
Jawatan/Designation

.....
*Potong mana-mana yang tidak berkenaan.

**Delete whichever is inapplicable.*

Borang 4/Form 4

AKTA CUKAI AKTIVITI PERNIAGAAN LUAR PESISIR LABUAN 1990

LABUAN OFFSHORE BUSINESS ACTIVITY TAX ACT 1990

(Seksyen 13/Section 13)

**NOTIS PERMINTAAN KEPADA SUATU SYARIKAT LUAR PESISIR
NOTICE OF DEMAND TO AN OFFSHORE COMPANY**

JABATAN HASIL DALAM NEGERI/
DEPARTMENT OF INLAND REVENUE
(ALAMAT/ADDRESS)

TAHUN TAKSIRAN/

YEAR OF ASSESSMENT.

Kepada/To:	No. Fail/ File No.
	Tarikh/ Date:

Cukai kena dibayar tetapi belum dijelaskan <i>Tax due but not yet paid</i>	M\$
Dinaikkan dengan 10%-Seksyen 13 <i>Increase by 10%-Section 13</i>	
Jumlah cukai yang kena dibayar <i>Total tax due</i>	

Anda dikehendaki mengirinkan bayaran bagi jumlah cukai yang kena dibayar dengan serta-merta atas penyampaian Notis ini.

You are required to remit payment for the total tax due immediately upon service of this Notice.

Ketua Pengarah Hasil Dalam Negeri Malaysia
Director-General of Inland Revenue Malaysia

Form 5

LABUAN OFFSHORE BUSINESS ACTIVITY TAX ACT 1990

(Section *5/7/8)

STATUTORY DECLARATION

In the matter of the Lab
Business Activity Tax A

And

In the matter of.

.
(Name of *offshore com
trust)

*I/We. *NRIC./Passport No. of.
. . . . *(full address).do solemnly and sincerely declare as follows:

1. *I am/We are the *resident director(s)/secretary(secretaries)/principal
officer(s)/liquidator(s)/receiver(s)/trustee(s) of.(hereinafter referred to as
"the said *company/trust") having its registered address at. which position
*I/We have held since the.day of.19.

2. *The said company is an offshore company incorporated or registered under the Offshore Companies
Act 1990. ***/The said trust is an offshore trust created in Labuan.

3. *The beneficial shareholders of the said company/ The settlor and beneficiaries of the said trust are not
citizens or permanent residents of Malaysia.****

4. The said *company/trust has, for the basis period for the year of assessment 19.
 ,carried on an offshore business activity which is an offshore trading activity.

AND *I/WE MAKE THE SOLEMN DECLARATION conscientiously believing the same to be true, and by virtue of the provisions of the Statutory Declarations Act 1960.

Subscribed and solemnly declared by the above-named. at.in the State ofthis. day of. 19. Before me, Magistrate, Commissioner for Oaths or Notary Public)
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* Delete whichever is inapplicable.

** In the case of an offence trust, the address of the trustee should be given.

*** Attach a certified true copy of the certificate of incorporation/registration if the statutory declaration is submitted for the first time.

**** Not applicable in the case of a bank or an insurance company which is a subsidiary of a company incorporated in Malaysia.

Form 6

LABUAN OFFSHORE BUSINESS ACTIVITY TAX ACT 1990

(Section 10)

STATUTORY DECLARATION

In the matter of the Lab
 Business Activity Tax A

And

In the matter of.

.....
 (Name of *offshore com
 trust)

*I/We.*NRIC./Passport No. of.
** (full address).do solemnly and sincerely declare as follows:

1. *I am/We are the *resident director(s)/secretary(secretaries)/principal
 officer(s)/liquidator(s)/receiver(s)/trustee(s) of. (hereinafter referred to as
 "the said *company/trust") having its registered address at. which position
 *I/We have held since the.day of.19.

