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WARTA KERAJAAN PERSEKUTUAN

*FEDERAL GOVERNMENT
GAZETTE*

PERATURAN-PERATURAN CUKAI AKTIVITI
PERNIAGAAN LABUAN (KEHENDAK BAGI AKTIVITI
PERNIAGAAN LABUAN) 2018

*LABUAN BUSINESS ACTIVITY TAX
(REQUIREMENTS FOR LABUAN BUSINESS ACTIVITY)
REGULATIONS 2018*

DISIARKAN OLEH/
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AKTA CUKAI AKTIVITI PERNIAGAAN LABUAN 1990

PERATURAN-PERATURAN CUKAI AKTIVITI PERNIAGAAN LABUAN
(KEHENDAK BAGI AKTIVITI PERNIAGAAN LABUAN) 2018

PADA menjalankan kuasa yang diberikan oleh perenggan 21(1)(a) dibaca bersama perenggan 2B(1)(b) 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 (Kehendak bagi Aktiviti Perniagaan Labuan) 2018**.

(2) Peraturan-Peraturan ini mula berkuat kuasa pada 1 Januari 2019.

Kehendak bagi aktiviti perniagaan Labuan

2. Suatu entiti Labuan yang menjalankan suatu aktiviti perniagaan Labuan hendaklah mempunyai bilangan pekerja sepenuh masa dan perbelanjaan operasi tahunan sebagaimana yang dinyatakan dalam Jadual.

JADUAL

(1) <i>No.</i>	(2) <i>Entiti Labuan yang menjalankan suatu aktiviti perniagaan Labuan</i>	(3) <i>Bilangan minimum pekerja sepenuh masa di Labuan</i>	(4) <i>Amaun minimum perbelanjaan operasi tahunan di Labuan (RM)</i>
1.	Penanggung insurans Labuan, penanggung insurans semula Labuan, pengendali takaful Labuan atau pengendali takaful semula Labuan	4	150,000

(1) <i>No.</i>	(2) <i>Entiti Labuan yang menjalankan suatu aktiviti perniagaan Labuan</i>	(3) <i>Bilangan minimum pekerja sepenuh masa di Labuan</i>	(4) <i>Amaun minimum perbelanjaan operasi tahunan di Labuan (RM)</i>
2.	Pengurus penajaan jamin Labuan atau pengurus takaful penajaan jamin Labuan	4	100,000
3.	Pengurus insurans Labuan atau pengurus takaful Labuan	4	100,000
4.	Broker insurans Labuan atau broker takaful Labuan	4	100,000
5.	Penanggung insurans kaptif Labuan atau penanggung takaful kaptif Labuan	4	100,000
6.	Syarikat Komoditi Antarabangsa Labuan	3	3,000,000
7.	Bank Labuan, bank pelaburan Labuan, bank Islam Labuan atau bank pelaburan Islam Labuan	3	180,000
8.	Syarikat amanah Labuan	3	120,000
9.	Syarikat pajakan Labuan atau syarikat pajakan Islam Labuan	2	100,000
10.	Syarikat tampang kredit Labuan atau syarikat tampang kredit Islam Labuan	2	100,000

(1) No.	(2) <i>Entiti Labuan yang menjalankan suatu aktiviti perniagaan Labuan</i>	(3) <i>Bilangan minimum pekerja sepenuh masa di Labuan</i>	(4) <i>Amaun minimum perbelanjaan operasi tahunan di Labuan (RM)</i>
11.	Syarikat pembangunan kewangan Labuan atau syarikat pembangunan kewangan Islam Labuan	2	100,000
12.	Syarikat pembangunan kredit Labuan atau syarikat pembangunan kredit Islam Labuan	2	100,000
13.	Syarikat pemfaktoran Labuan atau syarikat pemfaktoran Islam Labuan	2	100,000
14.	Broker wang Labuan atau broker wang Islam Labuan	2	100,000
15.	Pengurus kumpulan wang	2	100,000
16.	Pemegang lesen sekuriti Labuan atau pemegang lesen sekuriti Islam Labuan	2	100,000
17.	Pentadbir kumpulan wang Labuan	2	100,000
18.	Syarikat pengurusan Labuan	2	100,000
19.	Bursa Kewangan Antarabangsa Labuan	2	120,000

(1) <i>No.</i>	(2) <i>Entiti Labuan yang menjalankan suatu aktiviti perniagaan Labuan</i>	(3) <i>Bilangan minimum pekerja sepenuh masa di Labuan</i>	(4) <i>Amaun minimum perbelanjaan operasi tahunan di Labuan (RM)</i>
20.	Organisasi swaatur atau organisasi swaatur Islam	2	120,000
21.	Syarikat induk	2	50,000

Dibuat 31 Disember 2018
[Perb(C)0.217(SJ.18)JLD.7(SK.2); PN(PU2)491/IV]

DATO' SERI DR. WAN AZIZAH BINTI DR. WAN ISMAIL
Timbalan Perdana Menteri
yang menjalankan fungsi-fungsi Menteri Kewangan

LABUAN BUSINESS ACTIVITY TAX ACT 1990

LABUAN BUSINESS ACTIVITY TAX
(REQUIREMENTS FOR LABUAN BUSINESS ACTIVITY) REGULATIONS 2018

IN exercise of the powers conferred by paragraph 21(1)(a) read together with paragraph 2B(1)(b) 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 (Requirements for Labuan Business Activity) Regulations 2018**.

(2) These Regulations come into operation on 1 January 2019.

Requirements for Labuan business activity

2. (1) A Labuan entity carrying on a Labuan business activity shall have the number of full time employees and an amount of annual operating expenditure as specified in the Schedule.

SCHEDULE

(1) <i>No.</i>	(2) <i>Labuan entity carrying on a Labuan business activity</i>	(3) <i>Minimum number of full time employees in Labuan</i>	(4) <i>Minimum amount of annual operating expenditure in Labuan (RM)</i>
1.	Labuan insurer, Labuan reinsurer, Labuan takaful operator or Labuan retakaful operator	4	150,000
2.	Labuan underwriting manager or Labuan underwriting takaful manager	4	100,000

(1) No.	(2) <i>Labuan entity carrying on a Labuan business activity</i>	(3) <i>Minimum number of full time employees in Labuan</i>	(4) <i>Minimum amount of annual operating expenditure in Labuan (RM)</i>
3.	Labuan insurance manager or Labuan takaful manager	4	100,000
4.	Labuan insurance broker or Labuan takaful broker	4	100,000
5.	Labuan captive insurer or Labuan captive takaful	4	100,000
6.	Labuan International Commodity Trading Company	3	3,000,000
7.	Labuan bank, Labuan investment bank, Labuan Islamic bank or Labuan Islamic investment bank	3	180,000
8.	Labuan trust company	3	120,000
9.	Labuan leasing company or Labuan Islamic leasing company	2	100,000
10.	Labuan credit token company or Labuan Islamic credit token company	2	100,000
11.	Labuan development finance company or Labuan Islamic development finance company	2	100,000

(1) No.	(2) <i>Labuan entity carrying on a Labuan business activity</i>	(3) <i>Minimum number of full time employees in Labuan</i>	(4) <i>Minimum amount of annual operating expenditure in Labuan (RM)</i>
12.	Labuan building credit company or Labuan Islamic building credit company	2	100,000
13.	Labuan factoring company or Labuan Islamic factoring company	2	100,000
14.	Labuan money broker or Labuan Islamic money broker	2	100,000
15.	Labuan fund manager	2	100,000
16.	Labuan securities licensee or Labuan Islamic securities licensee	2	100,000
17.	Labuan fund administrator	2	100,000
18.	Labuan company management	2	100,000
19.	Labuan International Financial Exchange	2	120,000
20.	Self-regulatory organisation or Islamic self-regulation organisation	2	120,000
21.	Holding Company	2	50,000

Made 31 December 2018
[Perb(C)0.217(SJ.18)JD.7(SK.2); PN(PU2)491/IV]

DATO' SERI DR. WAN AZIZAH BINTI DR. WAN ISMAIL
Deputy Prime Minister
exercising the functions of the Minister of Finance