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WARTA KERAJAAN PERSEKUTUAN

FEDERAL GOVERNMENT GAZETTE

PERATURAN-PERATURAN CUKAI AKTIVITI PERNIAGAAN LABUAN (KEHENDAK BAGI AKTIVITI PERNIAGAAN LABUAN) (PINDAAN) 2025

LABUAN BUSINESS ACTIVITY TAX (REQUIREMENTS FOR LABUAN BUSINESS ACTIVITY) (AMENDMENT) REGULATIONS 2025

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AKTA CUKAI AKTIVITI PERNIAGAAN LABUAN 1990

PERATURAN-PERATURAN CUKAI AKTIVITI PERNIAGAAN LABUAN (KEHENDAK BAGI AKTIVITI PERNIAGAAN LABUAN) (PINDAAN) 2025

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

1. Peraturan-peraturan ini bolehlah dinamakan **Peraturan-Peraturan Cukai Aktiviti Perniagaan Labuan (Kehendak bagi Aktiviti Perniagaan Labuan) (Pindaan) 2025**.

Pindaan peraturan 2

2. Peraturan-Peraturan Cukai Aktiviti Perniagaan Labuan (Kehendak bagi Aktiviti Perniagaan Labuan) 2021 [*P.U. (A) 423/2021*], yang disebut "Peraturan-Peraturan ibu" dalam Peraturan-Peraturan ini, dipinda dalam peraturan 2, dengan menggantikan perkataan "pekerja sepenuh masa" dengan perkataan "pekerja sepenuh masa yang layak dan wajar".

Peraturan baharu 2A

3. Peraturan-Peraturan ibu dipinda dengan memasukkan selepas peraturan 2 peraturan yang berikut:

"**Kehendak bagi pekerja sepenuh masa yang layak dan wajar**

2A. Bagi maksud peraturan 2, entiti Labuan yang menjalankan suatu aktiviti perniagaan Labuan hendaklah mematuhi syarat-syarat berhubung dengan orang yang layak dan wajar bagi pekerja sepenuh masa seperti yang berikut:

(a) pekerja itu hendaklah melaksanakan pekerjaan yang bersesuaian berkenaan dengan aktiviti perniagaan Labuan yang dijalankan oleh entiti Labuan itu;

(b) pekerja itu hendaklah mempunyai kompetensi dan kebolehan yang mencukupi dan bersesuaian berkenaan dengan aktiviti perniagaan Labuan yang dijalankan oleh entiti Labuan itu;

(c) pekerja itu tidak mempunyai apa-apa kepentingan peribadi atau tanggungjawab lain yang boleh mengganggu pelaksanaan tugasnya berkenaan dengan aktiviti perniagaan Labuan yang dijalankan oleh entiti Labuan itu;

(d) pekerja itu hendaklah diambil kerja secara tetap atau kontrak oleh entiti Labuan itu; dan

(e) pekerja itu hendaklah melaksanakan pekerjaannya dengan entiti Labuan itu secara fizikal di Labuan.”.

Pindaan Jadual Pertama

4. Jadual Pertama kepada Peraturan-Peraturan ibu dipinda dengan menggantikan kepala ruang (3) dengan kepala ruang yang berikut:

“

(3) *Bilangan minimum pekerja sepenuh masa yang layak dan wajar di Labuan*

”.

Pindaan Jadual Kedua

5. Jadual Kedua kepada Peraturan-Peraturan ibu dipinda dengan menggantikan kepala ruang (3) dengan kepala ruang yang berikut:

“

(3) *Bilangan minimum pekerja sepenuh masa yang layak dan wajar di Labuan*

”.

Dibuat 2 September 2025
[MOF.TAX(S)700-2/7/1289Jld.3; LHDN.AY.A 600-12/1/7(29)-408; PN(PU2)491/JLD.5]

DATUK SERI AMIR HAMZAH BIN AZIZAN
Menteri Kewangan II

LABUAN BUSINESS ACTIVITY TAX ACT 1990

LABUAN BUSINESS ACTIVITY TAX (REQUIREMENTS FOR LABUAN BUSINESS ACTIVITY) (AMENDMENT) REGULATIONS 2025

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

1. These regulations may be cited as the **Labuan Business Activity Tax (Requirements for Labuan Business Activity) (Amendment) Regulations 2025**.

Amendment of regulation 2

2. The Labuan Business Activity Tax (Requirements for Labuan Business Activity) Regulations 2021 [*P.U. (A) 423/2021*], which are referred to as the "principal Regulations" in these Regulations, are amended in regulation 2, by substituting for the words "full time employees" the words "fit and proper full time employees".

New regulation 2A

3. The principal Regulations are amended by inserting after regulation 2 the following regulation:

> "**Requirement for fit and proper full time employee**
>
> 2A. For the purposes of regulation 2, the Labuan entity carrying on a Labuan business activity shall comply with the conditions in relation to a fit and proper person for full time employees as follows:
>
> *(a)* the employee shall carry out work that is appropriate in respect of the Labuan business activities being carried out by the Labuan entity;

(b) the employee shall have adequate and appropriate competency and ability in respect of the Labuan business activities being carried out by the Labuan entity;

(c) the employee does not have any personal interests or other responsibilities that may interfere with the performance of his duties in respect of the Labuan business activities being carried out by the Labuan entity;

(d) the employee shall be employed on a permanent or contractual basis by the Labuan entity; and

(e) the employee shall carry out his work with the Labuan entity physically in Labuan.”.

Amendment of First Schedule

4. The First Schedule to the principal Regulations is amended by substituting for the heading of column (3) the following heading of column:

“

(3)
Minimum number of fit and proper full time employees in Labuan

”.

Amendment of Second Schedule

5. The Second Schedule to the principal Regulations is amended by substituting for the heading of column (3) the following heading of column:

“

(3)
Minimum number of fit and proper full time employees in Labuan

”.

Made 2 September 2025
[MOF.TAX(S)700-2/7/1289Jld.3; LHDN.AY.A 600-12/1/7(29)-408; PN(PU2)491/JLD.5]

DATUK SERI AMIR HAMZAH BIN AZIZAN
Finance Minister II