

e-CTIM TECH 91/2013

19 July 2013

TO ALL MEMBERS

TECHNICAL

Direct Taxation

Labuan Business Activity Tax (Forms) Regulations 2013 [P.U. (A) 224/2013]

Pursuant to S.21 of the Labuan Business Activity Tax 1990 (Act 445), the Minister makes the above Regulations, which were gazetted on 12 July 2013.

1. **Effective date** – These Regulations are deemed to have effect from 11 February 2010.
2. **Revocation** – The Labuan Offshore Business Activity Tax (Forms) Regulations 1991 [P.U. (A) 157/1991] are revoked.
3. **Forms** – The “Forms” to be used for the purposes of the Act shall be those appearing in the Schedule as summarized below:

Form	Details
Form 1	Return of Profits by a Labuan Entity (<i>Section 5</i>)
Form 2	Notice of Assessment for a Labuan Entity (<i>Section 6</i>)
Form 3	Election by a Labuan Entity (<i>Section 7</i>)
Form 4	Notice of Demand to a Labuan Entity (<i>Section 13</i>)
Form 5	Statutory Declaration (<i>Sections 5/7/8</i>)
Form 6	Statutory Declaration (<i>Section 10</i>)
Form 7	Remittance Form - Payment of Tax for the Year of Assessment 20.....
Form 8	Election by A Labuan Entity (<i>Section 3A</i>)
Form 9	Application for Advance Ruling (<i>Section 17B</i>)

You may write to the Institute at technical@ctim.org.my or secretariat@ctim.org.my in respect of any concern or comments you may have on the Regulations.

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