




NOTA PENERANGAN ***EXPLANATORY NOTES***

LE1

A large circular graphic with a white border, containing a background image of a modern, curved glass skyscraper under a blue sky with clouds. The text is centered within this circle.

PENYATA
KEUNTUNGAN OLEH
SUATU ENTITI LABUAN
RETURN OF PROFITS
BY A LABUAN ENTITY

BAHAGIAN A / PART A		MAKLUMAT ASAS / BASIC PARTICULARS
Ruang Item	Perkara Subject	Keterangan Explanation
A1	Nama entiti Labuan <i>Name of Labuan entity</i>	Nama entiti Labuan seperti didaftarkan dengan Lembaga Perkhidmatan Kewangan Labuan. <i>Name of Labuan entity as registered with the Labuan Financial Services Authority.</i>
A2	Alamat berdaftar di Labuan <i>Registered address in Labuan</i>	Alamat berdaftar entiti Labuan tersebut di Labuan. <i>Registered address of the Labuan entity in Labuan.</i>
A3	No. cukai pendapatan <i>Income tax no.</i>	Nombor cukai pendapatan entiti Labuan. <i>Income tax number of the Labuan entity.</i> Contoh : LE 250236501 <i>Example : LE 250236501</i>
A4	No. pemerbadanan atau pendaftaran perniagaan / <i>Incorporation or business registration no.</i>	Nombor pemerbadanan atau pendaftaran perniagaan dengan Lembaga Perkhidmatan Kewangan Labuan. <i>Incorporation or business registration number with the Labuan Financial Services Authority.</i>
A5	No. majikan <i>Employer's no.</i>	Nombor rujukan E majikan. Contoh : E 551227208 <i>Employer's income tax reference number.</i> <i>Example : E 551227208</i>
A6	No. telefon <i>Telephone no.</i>	Nombor telefon entiti Labuan. <i>Telephone number of the Labuan entity.</i>
A7	Penyimpanan rekod <i>Record-keeping</i>	Merujuk kepada kewajipan untuk menyimpan dokumen bagi menentukan keuntungan yang boleh dikenakan cukai dan cukai yang kena dibayar. Sekiranya ada menyimpan dokumen, isikan '1' untuk 'Ya'. Isi '2' untuk 'Tidak' jika tidak berkenaan. <i>Refers to duty to keep documents for ascertaining chargeable profit and tax payable.</i> <i>Enter '1' in the box for 'Yes' if records are kept.</i> <i>Enter '2' for 'No' if not applicable.</i>
A8	Status perniagaan <i>Status of business</i>	Isikan status perniagaan pada akhir tempoh asas. Isi '1' jika entiti Labuan sedang beroperasi. Isi '2' bagi entiti Labuan dormant jika: <ul style="list-style-type: none"> entiti Labuan belum memulakan operasi perniagaan sejak ditubuhkan; atau entiti Labuan pernah beroperasi atau menjalankan perniagaan tetapi telah berhenti operasi / perniagaan. Isi '3' jika entiti Labuan sedang dalam proses penggulungan. <i>Enter the status of the business as at the end of the basis period.</i> <i>Enter '1' if the Labuan entity is in operation.</i> <i>Enter '2' for dormant Labuan entity if:</i> <ul style="list-style-type: none"> <i>the Labuan entity has not commenced business operations since the date of its incorporation; or</i>

		<ul style="list-style-type: none"> <i>the Labuan entity has previously been in operation or carried on business but has now ceased operations or business.</i> <i>Enter '3' if the Labuan entity is in the process of winding up.</i> 									
A9	Tempoh perakaunan <i>Accounting period</i>	Tarikh mula dan tutup tempoh perakaunan entiti Labuan. <i>Opening and closing date of the Labuan entity's accounting period.</i>									
A10	Tempoh asas <i>Basis period</i>	Tempoh asas bagi tahun taksiran berkenaan. <i>Basis period for the relevant year of assessment.</i>									
A11	Memperoleh pendapatan daripada aktiviti bukan perniagaan Labuan <i>Derived income from non-Labuan business activity</i>	<p>Isi '1' dalam petak untuk 'Ya' jika entiti Labuan berkenaan ada memperoleh pendapatan daripada aktiviti bukan perniagaan Labuan.</p> <p>Isi '2' untuk 'Tidak' jika entiti Labuan tidak memperoleh apa-apa pendapatan daripada aktiviti bukan perniagaan Labuan; atau tidak berkenaan.</p> <p><i>Enter '1' in the box for 'Yes' if the Labuan entity has income derived from non-Labuan business activity.</i> <i>Enter '2' if the Labuan entity does not derive any income from non-Labuan business activity; or not relevant.</i></p>									
A12	Keuntungan bersih sebagaimana ditunjukkan dalam akaun beraudit <i>Net profit as reflected in the audited accounts</i>	<p>Rujuk Lampiran A untuk kod aktiviti perniagaan. <i>Refer to Appendix A for the business activity code.</i></p> <p>Keuntungan bersih aktiviti perniagaan Labuan [dalam mata wang Ringgit Malaysia (RM)] dikenakan cukai pada kadar 3% atau 24% tertakluk kepada syarat-syarat berikut:- <i>Net profit of the Labuan business activity [in Ringgit Malaysia (RM) currency] is taxable at the rate of 3% or 24% subject to the following conditions:-</i></p> <table border="1"> <thead> <tr> <th>Syarat-syarat / Conditions</th> <th>Kadar Cukai / Tax Rate</th> <th>Rujukan / Reference</th> </tr> </thead> <tbody> <tr> <td>Entiti Labuan yang MEMATUHI peraturan-peraturan di bawah subseksyen 2B(1) Akta Cukai Aktiviti Perniagaan Labuan 1990 (ACAPL 1990) <i>A Labuan entity which complies with the regulations under subsection 2B(1) of the Labuan Business Activity Tax Act 1990 (LBATA 1990)</i></td> <td>3%</td> <td>Subseksyen 4(1) ACAPL 1990 <i>Subsection 4(1) of LBATA 1990</i></td> </tr> <tr> <td>Entiti Labuan yang GAGAL MEMATUHI peraturan-peraturan di bawah subseksyen 2B(1) ACAPL 1990 <i>A Labuan entity which fails to comply with regulations under subsection 2B(1) of LBATA 1990</i></td> <td>24%</td> <td>Subseksyen 2B(1A) ACAPL 1990 <i>Subsection 2B(1A) of LBATA 1990</i></td> </tr> </tbody> </table> <p>Isikan '0' jika tiada pendapatan. <i>Enter '0' if no income.</i></p>	Syarat-syarat / Conditions	Kadar Cukai / Tax Rate	Rujukan / Reference	Entiti Labuan yang MEMATUHI peraturan-peraturan di bawah subseksyen 2B(1) Akta Cukai Aktiviti Perniagaan Labuan 1990 (ACAPL 1990) <i>A Labuan entity which complies with the regulations under subsection 2B(1) of the Labuan Business Activity Tax Act 1990 (LBATA 1990)</i>	3%	Subseksyen 4(1) ACAPL 1990 <i>Subsection 4(1) of LBATA 1990</i>	Entiti Labuan yang GAGAL MEMATUHI peraturan-peraturan di bawah subseksyen 2B(1) ACAPL 1990 <i>A Labuan entity which fails to comply with regulations under subsection 2B(1) of LBATA 1990</i>	24%	Subseksyen 2B(1A) ACAPL 1990 <i>Subsection 2B(1A) of LBATA 1990</i>
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BAHAGIAN B / PART B		MAKLUMAT LAIN / OTHER PARTICULARS
B1	Tertakluk di bawah Pemberitahuan Pelaporan mengikut Negara (CbCR) <i>Subject to Notification of Country-by-Country Reporting (CbCR)</i>	<p>Mana-mana entiti konstituen suatu kumpulan MNE yang tertakluk kepada subperenggan 6(1) atau subperenggan 6(2) Peraturan-Peraturan Cukai Aktiviti Perniagaan Labuan (Pelaporan mengikut Negara) 2017 (dirujuk sebagai Peraturan CbCR) hendaklah memaklumkan identiti dan mastautin cukai entiti pelapor pada atau sebelum hari terakhir tahun kewangan pelaporan kepada Ketua Pengarah secara bertulis.</p> <p>Entiti konstituen yang tertakluk kepada Peraturan CbCR perlu mengisi sama ada:</p> <ul style="list-style-type: none"> • '1' ('Ya') sebagai entiti pelapor; • '2' ('Ya') sebagai bukan entiti pelapor; atau • '3' ('Tidak') jika TIDAK tertakluk kepada Peraturan CbCR atau tidak berkenaan <p>Jika B1 = '1' ('Ya') atau '2' ('Ya'), isi juga ruang B2.</p> <p>Entiti bukan pelapor merujuk kepada entiti konstituen Kumpulan MNE yang merupakan suatu entiti Labuan yang menjalankan aktiviti perniagaan Labuan namun bukan merupakan entiti pelapor di bawah subperenggan 6(2) Peraturan CbCR.</p> <p>Rujuk:</p> <ul style="list-style-type: none"> ~ Peraturan-Peraturan Cukai Aktiviti Perniagaan Labuan (Pelaporan mengikut Negara) 2017 ~ Undang-undang dan peraturan serta panduan berkaitan pelaporan CbCR di Portal Rasmi LHDNM: http://www.hasil.gov.my > Antarabangsa <p><i>Any constituent entity of a MNE group subject to subparagraph 6(1) or subparagraph 6(2) of the Labuan Business Activity Tax (Country-by-Country Reporting) Regulations 2017 (referred as the CbCR Regulations) shall inform the reporting entity's identity and resident taxation of the reporting entity on or before the last day of the financial reporting year to the Director General in writing.</i></p> <p><i>The constituent entity that is subject to the CbCR Regulations needs to fill in either:</i></p> <ul style="list-style-type: none"> • '1' ('Yes') as a reporting entity; • '2' ('Yes') as a non-reporting entity; or • '3' ('No') if NOT is subject to CbCR Regulations or not relevant <p><i>If B1 = '1' ('Yes') or '2' ('Yes'), also complete item B2.</i></p> <p><i>Non-reporting entity refers to a constituent entity of an MNE Group which is a Labuan entity carrying on a Labuan business activity which is not a reporting entity under subparagraph 6(2) of the CbCR Regulations.</i></p> <p><i>References:</i></p> <ul style="list-style-type: none"> ~ <i>Labuan Business Activity Tax (Country-by-Country Reporting) Regulations 2017</i> ~ <i>Laws and regulations and guidelines related to CbCR reporting at the LHDNM Official Portal: http://www.hasil.gov.my > International</i>
B2	Pemberitahuan sebagai entiti pelapor / bukan entiti pelapor telah	<p>Ruang ini perlu dilengkapi sekiranya B1 = '1' ('Ya') atau '2' ('Ya').</p> <p>Isi '1' ('Ya') jika pemberitahuan sebagai entiti pelapor atau</p>

	<p>dikemukakan <i>Notification filed as a reporting entity / non-reporting entity</i></p>	<p>bukan entiti pelapor telah dikemukakan. Isikan '2' ('Tidak') jika pemberitahuan berkenaan belum atau tidak dikemukakan. Jika B2 = '1' ('Ya'), isi juga ruang B3.</p> <p><i>Fill in this item only if B1 = '1' ('Yes') or '2' ('Yes'). Enter '1' ('Yes') if notification as a reporting entity / non-reporting entity has been submitted to LHDNM. Enter '2' ('No') if the notification is not / not yet submitted or not applicable. If B2 = '1' ('Yes'), also complete item B3.</i></p>
B3	<p>Pemberitahuan telah dikemukakan pada atau sebelum hari terakhir tahun kewangan pelaporan <i>Notification filed on or before the last day of the reporting financial year</i></p>	<p>Ruang ini hendaklah diisi sekiranya B2 = '1' ('Ya'). Isikan '1' ('Ya') jika pemberitahuan telah dikemukakan pada atau sebelum hari terakhir tahun kewangan pelaporan kepada LHDNM. Isi '2' ('Tidak') sekiranya pemberitahuan dikemukakan selepas hari terakhir tahun kewangan kepada LHDNM.</p> <p><i>Fill in this item only if B2 = '1' ('Yes'). Enter '1' ('Yes') if the notification has been submitted on or before the last day of the reporting financial year to LHDNM. Enter '2' ('No') if not / have not submitted the notification after the last day of the reporting financial year to LHDNM.</i></p>
B4	<p>Mempunyai akaun kewangan di institusi kewangan di luar Malaysia <i>Has financial account(s) at financial institution(s) outside Malaysia</i></p>	<p>Isikan: '1' jika mempunyai akaun kewangan di institusi kewangan di luar Malaysia atau '2' jika tiada / tidak berkenaan.</p> <p>Untuk maklumat lanjut, sila layari Portal Rasmi LHDNM, http://www.hasil.gov.my > Antarabangsa > Pertukaran Automatik Maklumat (AEOI) > Common Reporting Standard (CRS).</p> <p>'Akaun kewangan' dan 'institusi kewangan' adalah seperti ditakrifkan dalam <i>CRS Guidance Notes</i> di pautan tersebut.</p> <p><i>Enter: '1' if there is / are financial account(s) at financial institution(s) outside Malaysia or '2' if there is none / not relevant.</i></p> <p><i>Further details are available at the LHDNM Official Portal, http://www.hasil.gov.my > International > Automatic Exchange of Information (AEOI) > Common Reporting Standard (CRS).</i></p> <p><i>'Financial accounts' and 'financial institutions' are as defined in the CRS Guidance Notes at the mentioned link.</i></p>
AKUAN / DECLARATION		
<p>Pengakuan ini hendaklah dibuat oleh pegawai yang bertanggungjawab bagi pematuhan oleh atau bagi pihak entiti Labuan selaras dengan peruntukan seksyen 16 Akta Cukai Aktiviti Perniagaan Labuan 1990. Kegagalan mematuhi seksyen 5 Akta yang sama merupakan satu kesalahan dan jika disabitkan kesalahan, boleh dikenakan denda tidak melebihi satu juta ringgit atau hukuman penjara untuk satu tempoh tidak melebihi dua tahun atau kedua-duanya sekali.</p> <p><i>This declaration must be made by the officer responsible for compliance by or on behalf of the Labuan entity pursuant to the provision of section 16 of the Labuan Business Activity Tax Act 1990. Failure in complying with section 5 of the same Act is an offence and shall, on conviction, be liable to a fine not exceeding one million ringgit or to imprisonment for a term not exceeding two years or to both.</i></p>		