



AKUAN BERKANUN DI BAWAH SEKSYEN 10
AKTA CUKAI AKTIVITI PERNIAGAAN LABUAN 1990

STATUTORY DECLARATION UNDER SECTION 10
OF THE LABUAN BUSINESS ACTIVITY TAX ACT 1990

Borang ini ditetapkan di bawah seksyen 21A Akta Cukai Aktiviti Perniagaan Labuan 1990
This form is prescribed under section 21A of the Labuan Business Activity Tax Act 1990

Borang
LE5
CP51E - Pin. 1/2020

Dalam perkara Akta Cukai
Aktiviti Perniagaan Labuan 1990

Dan

Dalam perkara
(Nama entiti Labuan)

In the matter of the Labuan
Business Activity Tax Act 1990

And

In the matter of.....
(Name of Labuan entity)

* Saya / Kami * No. Kad Pengenalan /
Pasport beralamat ** (alamat
penuh) dengan sesungguhnya dan sebenarnya mengakui seperti
berikut:

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

1. * Saya / Kami ialah * pengarah pemastautin / setiausaha / rakan kongsi / pegawai utama / pegawai / pelikuidasi
/ penerima / pemegang amanah /
(yang kemudian daripada ini disebut sebagai "entiti Labuan tersebut") yang mempunyai alamat berdaftar di
.....
jawatan yang mana * saya / kami telah pegang mulai dari hari bulan, 20.....

1. * I am / We are the * resident director(s) / secretary (secretaries) / partner(s) / principal officer(s) / officer(s) /
liquidator(s) / receiver(s) / trustee(s) / of
(hereinafter referred to as "the said Labuan entity") having its registered address at
.....
which position * I / we have held since the day of, 20.....

2. * Entiti Labuan tersebut ialah suatu entiti Labuan yang diperbadankan atau didaftarkan di bawah Akta Syarikat
Labuan 1990 / Akta Yayasan Labuan 2010 / Akta Amanah Labuan 1996 / Akta Perkongsian Terhad dan
Perkongsian Liabiliti Terhad Labuan 2010 / Akta Perkhidmatan Kewangan dan Sekuriti Labuan 2010 / Akta
Perkhidmatan Kewangan dan Sekuriti Islam Labuan 2010.***

2. * The said Labuan entity is a Labuan entity incorporated or registered under the Labuan Companies Act 1990
/ Labuan Foundations Act 2010 / Labuan Trusts Act 1996 / Labuan Limited Partnerships and Limited Liability
Partnerships Act 2010 / Labuan Financial Services and Securities Act 2010 / Labuan Islamic Financial Services
and Securities Act 2010.***

3. Entiti Labuan tersebut telah, bagi tempoh asas bagi tahun taksiran 20....., menjalankan suatu aktiviti
perniagaan Labuan yang adalah aktiviti bukan perdagangan Labuan.

3. The said Labuan entity has, for the basis period for the year of assessment 20....., carried on a Labuan
business activity which is a Labuan non-trading activity.

4. Keuntungan bersih * **termasuk / tidak termasuk** pendapatan yang diperoleh daripada royalti dan pendapatan lain yang diperoleh daripada pengeksploitan secara komersial **hak harta intelek**.

4. *The net profits * **include / do not include** any income derived from royalty and other income derived from the commercial exploitation of an **intellectual property right**.*

5. Entiti Labuan tersebut menjalankan suatu aktiviti perniagaan Labuan iaitu **selain aktiviti pemegangan ekuiti tulen** dan telah * **mematuhi / tidak mematuhi** Peraturan-Peraturan Cukai Aktiviti Perniagaan Labuan (Kehendak Bagi Aktiviti Perniagaan Labuan) 2018 [P.U. (A) 392/2018] sepanjang tahun taksiran seperti berikut:-

5. *The said Labuan entity carries on a Labuan business activity which is **other than pure equity holding activity** and has * **complied / not complied** with the Labuan Business Activity Tax (Requirements For Labuan Business Activity) Regulations 2018 [P.U. (A) 392/2018] throughout the year of assessment as follows:-*

- 5.1 Bilangan pekerja sepenuh masa tahunan di Labuan: pekerja; dan
Number of annual full time employees in Labuan: employees; and
- 5.2 Amaun perbelanjaan operasi tahunan di Labuan: RM
Amount of annual operating expenditure in Labuan: RM

6. Entiti Labuan tersebut menjalankan suatu aktiviti perniagaan Labuan iaitu **aktiviti pemegangan ekuiti tulen** dan telah * **mematuhi / tidak mematuhi** syarat-syarat berikut:-

6. *The said Labuan entity carries on a Labuan business activity which is a **pure equity holding activity** and has * **complied / not complied** with the following conditions:-*

- 6.1 Keperluan pengurusan dan kawalan di Labuan * **dipatuhi / tidak dipatuhi**; dan
*Has * **complied / not complied** with management and control requirements in Labuan; and*
- 6.2 Amaun perbelanjaan operasi tahunan di Labuan: RM
Amount of annual operating expenditure in Labuan: RM

DAN * SAYA / KAMI MEMBUAT AKUAN INI dengan kepercayaan bahawa apa-apa yang tersebut di dalamnya adalah benar, serta menurut peruntukan-peruntukan Akta Akuan Berkanun 1960.

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.

Diperbuat dan dengan sesungguhnya diakui oleh
yang tersebut namanya di atas
.....
di.....di Negeri
.....pada.....
hari bulan....., 20.....

}
.....
}

Subscribed and solemnly declared by the abovenamed
.....
at.....in the State of
.....this.....
day of....., 20.....

}
.....
}

Di hadapan saya / Before me,

.....
(Hakim Mahkamah Sesyen, Majistret atau
Pesuruhjaya Sumpah / Notari Awam)
(*Session Court Judge, Magistrate or
Commissioner for Oaths / Notary Public*)

* Potong mana-mana yang tidak berkenaan.

** Di dalam hal amanah Labuan/amanah Islam Labuan, alamat pemegang amanah hendaklah dinyatakan.

*** Sertakan satu salinan perakuan pemerbadanan/pendaftaran yang diperakui benar sekiranya akuan berkanun dikemukakan pada kali pertama

* *Delete whichever is not applicable*

** *In the case of a Labuan trust/Labuan Islamic 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.*