



MALAYSIA

Warta Kerajaan

SERI PADUKA BAGINDA

DITERBITKAN DENGAN KUASA

HIS MAJESTY'S GOVERNMENT GAZETTE

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P.U. (A) 195.

AKTA CUKAI PENDAPATAN 1967

PERINTAH CUKAI PENDAPATAN (PENGECUALIAN) (No. 17) 2006

PADA menjalankan kuasa yang diberikan oleh perenggan 127(3)(b) Akta Cukai Pendapatan 1967 [*Akta 53*], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. Perintah ini bolehlah dinamakan **Perintah Cukai Pendapatan (Pengecualian) (No. 17) 2006**.

Pengecualian

2. Menteri mengecualikan Dr. Elizabeth Jane Asteraki, pemegang Nombor Pasport 030626369 daripada pembayaran cukai pendapatan berkenaan dengan pendapatan rasmi ekspatriat yang diterima olehnya dan tajaan dari sumber CAB International berhubung dengan tempoh perkhidmatannya bermula dari 15 Julai 2005 hingga 14 Julai 2008.

Dibuat 10 Mei 2006

[Perb. (8.20)248/40/7-1144(33); LHDN. 01/35/(S)/42/51/231-4;
PN(PU²)80/XLVII]

Bagi pihak dan atas nama Menteri Kewangan

DATO' DR NG YEN YEN
Timbalan Menteri Kewangan I

[*Akan dibentangkan di Dewan Rakyat menurut subseksyen 127(4) Akta Cukai Pendapatan 1967*]

INCOME TAX ACT 1967

INCOME TAX (EXEMPTION) (No. 17) ORDER 2006

IN exercise of the powers conferred by paragraph 127(3)(b) of the Income Tax Act 1967 [*Act 53*], the Minister makes the following order:

Citation and commencement

1. This order may be cited as the **Income Tax (Exemption) (No. 17) Order 2006**.

Exemption

2. The Minister exempts Dr. Elizabeth Jane Asteraki, the holder of Passport Number 030626369 from the payment of income tax in respect of the expatriate official income received by her and sponsored from the CAB International in relation to her period of service commencing from 15 July 2005 until 14 July 2008.

Made 10 May 2006

[Perb. (8.20)248/40/7-1144(33); LHDN. 01/35/(S)/42/51/231-4;
PN(PU²)80/XLVII]

On behalf and in the name of the Minister of Finance

DATO' DR NG YEN YEN
Deputy Minister of Finance I

[To be laid before the Dewan Rakyat pursuant to subsection 127(4) of the Income Tax Act 1967]

P.U. (A) 196.

AKTA CUKAI PENDAPATAN 1967

PERINTAH CUKAI PENDAPATAN (PENGECUALIAN) (No. 18) 2006

PADA menjalankan kuasa yang diberikan oleh perenggan 127(3)(b) Akta Cukai Pendapatan 1967 [*Akta 53*], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. Perintah ini bolehlah dinamakan **Perintah Cukai Pendapatan (Pengecualian) (No. 18) 2006**.

Pengecualian

2. Menteri mengecualikan Bradley Phillip Tipka, pemegang Nombor Pasport 710948312 yang berada di Malaysia semata-mata bagi maksud berkhidmat dengan Maktab Perguruan Sultan Abdul Halim, Sungai Petani, Kedah daripada pembayaran cukai pendapatan berkenaan dengan emolumen rasmi yang diterima olehnya untuk perkhidmatan itu bermula dari 1 September 2005 hingga 30 Jun 2006.

Dibuat 10 Mei 2006

[0.6869/2 Vol. 8(3); LHDN. 01/35/(S)/42/51/231-4; PN(PU²)80/XLVII]

Bagi pihak dan atas nama Menteri Kewangan

DATO' DR NG YEN YEN
Timbalan Menteri Kewangan I

[Akan dibentangkan di Dewan Rakyat menurut subseksyen 127(4) Akta Cukai Pendapatan 1967]

INCOME TAX ACT 1967**INCOME TAX (EXEMPTION) (NO. 18) ORDER 2006**

In exercise of the powers conferred by paragraph 127(3)(b) of the Income Tax Act 1967 [*Act 53*], the Minister makes the following order:

Citation and commencement

1. This order may be cited as the **Income Tax (Exemption) (No. 18) Order 2006**.

Exemption

2. The Minister exempts Bradley Phillip Tipka, the holder of Passport Number 710948312 who is in Malaysia solely for the purpose of serving the Maktab Perguruan Sultan Abdul Halim, Sungai Petani, Kedah from the payment of income tax in respect of the official emoluments received by him for that service commencing from 1 September 2005 until 30 June 2006.

Made 10 May 2006

[0.6869/2 Vol. 8(3); LHDN. 01/35/(S)/42/51/231-4; PN(PU²)80/XLVII]

On behalf and in the name of the Minister of Finance

DATO' DR NG YEN YEN
Deputy Minister of Finance I

[To be laid before the Dewan Rakyat pursuant to subsection 127(4) of the Income Tax Act 1967]

P.U. (A) 197.

AKTA SETEM 1949

PERINTAH DUTI SETEM (PENGECUALIAN) (No. 8) 2006

PADA menjalankan kuasa yang diberikan oleh subseksyen 80(1) Akta Setem 1949 [Akta 378], Menteri membuat perintah yang berikut:

Nama

1. Perintah ini bolehlah dinamakan **Perintah Duti Setem (Pengecualian) (No. 8) 2006**.

Pengecualian

2. Surat cara pindah milik hartanah yang diperihalkan dalam ruang (1) Jadual yang disempurnakan antara pemindah yang dinyatakan dalam ruang (2) Jadual dengan Majlis Amanah Rakyat pada tarikh yang dinyatakan dalam ruang (3) adalah dikecualikan daripada duti setem.

JADUAL

(1)	(2)	(3)
1. No. Lot P.T. 89, (No. Hakmilik H.S.(D) 787681) No. Lot P.T. 11, 12, 2, 9, & 10 Seksyen 96A (No. Hakmilik H.S.(D) 83920 hingga 83924) serta No. Lot 409, 411, 423, 424, 421, 420, 419 & 422, Seksyen 96A (No. Geran 49643 hingga 49650) Bandar Kuala Lumpur.	Yayasan Pelajaran MARA	5 Julai 2004
2. No. Plot 40 & 41 (No. Hakmilik H.S.(D) 13784 & 13785) Mukim 12, Barat Daya, Pulau Pinang.	Yayasan Pelajaran MARA	5 Julai 2004
3. No. Lot P.T. 6170 (No. Hakmilik H.S.(D) 100619) Bandar Kuala Lumpur.	Prisma Ville Sdn. Bhd.	7 Julai 2004

Dibuat 14 April 2006

[Perb. (8.09)248/39/7-435 Vol. 2 (SK. 7)(6); LHDN. 01/34/42/68/-180-1(06/05); PN(PU²)159/XXXIII]

Bagi pihak dan atas nama Menteri Kewangan

DATO' DR NG YEN YEN
Timbalan Menteri Kewangan I

STAMP ACT 1949

STAMP DUTY (EXEMPTION) (No. 8) ORDER 2006

IN exercise of the powers conferred by subsection 80(1) of the Stamp Act 1949 [Act 378], the Minister makes the following order:

Citation

1. This order may be cited as the **Stamp Duty (Exemption) (No. 8) Order 2006**.

Exemption

2. The instruments of transfer of land described in column (1) of the Schedule executed between the transferors as specified in column (2) and Majlis Amanah Rakyat on the dates as specified in column (3) are exempted from stamp duty.

SCHEDULE

(1)	(2)	(3)
1. Lot No. P.T. 89, (Title No. H.S.(D) 78681) Lot P.T. 11, 12, 2, 9, & 10, Seksyen 96A (Title No. H.S.(D) 83920 to 83924) and Lot No. P.T. 409, 411, 423, 424, 421, 420, 419 & 422, Seksyen 96A, (Grant No. 49643 to 49650) Bandar Kuala Lumpur.	Yayasan Pelajaran MARA	5 July 2004
2. Plot No. 40 & 41, (Title No. H.S.(D) 13784 & 13785) Mukim 12, Barat Daya, Pulau Pinang.	Yayasan Pelajaran MARA	5 July 2004
3. Lot No. P.T. 6170 (Geran No. H.S.(D) 100619) Bandar Kuala Lumpur.	Prisma Ville Sdn. Bhd.	7 July 2004

Made 14 April 2006

[Perb. (8.09)248/39/7-435 Vol. 2 (SK. 7)(6); LHDN. 01/34/42/68/-180-1(06/05); PN(PU²)159/XXXIII]

On behalf and in the name of the Minister of Finance

DATO' DR NG YEN YEN
Deputy Minister of Finance I

P.U. (A) 198.

AKTA SETEM 1949

PERINTAH DUTI SETEM (PENGECUALIAN) (No. 9) 2006

PADA menjalankan kuasa yang diberikan oleh subseksyen 80(1) Akta Setem 1949 [*Akta 378*], Menteri membuat perintah yang berikut:

Nama

1. Perintah ini bolehlah dinamakan **Perintah Duti Setem (Pengecualian) (No. 9) 2006**.

Pengecualian

2. Surat cara pindah milik hartanah yang dipegang di bawah No. Lot PTD 124170, No. Hakmilik H.S.(D) 345843, Mukim Pulai, Johor yang disempurnakan pada 8 Mac 2004 antara Keck Seng (Malaysia) Berhad dengan Jemaah Pengelola SJK (C) Woon Hwa dikecualikan daripada duti setem.

Dibuat 4 Mei 2006

[Perb. (8.09)248/39/7-683(8); LHDN. 01/34/42/68-180-1(22/05);
PN(PU²)159/XXXIII]

Bagi pihak dan atas nama Menteri Kewangan

DATO' DR NG YEN YEN
Timbalan Menteri Kewangan I

STAMP ACT 1949

STAMP DUTY (EXEMPTION) (No. 9) ORDER 2006

IN exercise of the powers conferred by subsection 80(1) of the Stamp Act 1949 [*Act 378*], the Minister makes the following order:

Citation

1. This order may be cited as the **Stamp Duty (Exemption) (No. 9) Order 2006**.

Exemption

2. The instrument of transfer of land held under Lot No. PTD 124170, Title No. H.S.(D) 345843, Mukim Pulai, Johor executed on 8 March 2004 between

Keck Seng (Malaysia) Berhad and the Board of Governors of SJK (C) Woon Hwa is exempted from stamp duty.

Made 4 May 2006

[Perb. (8.09)248/39/7-683(8); LHDN. 01/34/42/68-180-1(22/05);
PN(PU²)159/XXXIII]

On behalf and in the name of the Minister of Finance

DATO' DR NG YEN YEN
Deputy Minister of Finance I

P.U. (A) 199.

AKTA KASTAM 1967

PERINTAH KASTAM (NILAI-NILAI) (ISIRONG KELAPA SAWIT)
(No. 5) 2006

PADA menjalankan kuasa yang diberikan oleh seksyen 12 Akta Kastam 1967 [Akta 235], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. Perintah ini bolehlah dinamakan **Perintah Kastam (Nilai-Nilai) (Isirong Kelapa Sawit) (No. 5) 2006** dan hendaklah berkuat kuasa bagi tempoh 1 Jun 2006 hingga 30 Jun 2006.

Pemungutan dan pembayaran duti kastam

2. Bagi maksud pemungutan dan pembayaran duti-duti kastam, menurut peruntukan-peruntukan Perintah Duti Kastam 1996 [*P.U. (A) 15/96*], nilai bagi Isirong Kelapa Sawit yang jatuh di bawah nombor subkepala 1207.10 100 adalah RM1,171.25 satu tan.

CUSTOMS ACT 1967

CUSTOMS (VALUES) (PALM KERNEL) (No. 5) ORDER 2006

IN exercise of the powers conferred by section 12 of the Customs Act 1967 [Act 235], the Minister makes the following order:

Citation and commencement

1. This order may be cited as the **Customs (Values) (Palm Kernel) (No. 5) Order 2006** and shall have effect for the period from 1 June 2006 to 30 June 2006.

Levy and payment of customs duties

2. For the purpose of the levy and payment of customs duties, in accordance with the provision of the Customs Duties Order 1996 [*P.U. (A) 15/96*], the value of Palm Kernel falling under subheading number 1207.10 100 shall be RM1,171.25 per tonne.

Dibuat 26 Mei 2006

Made 26 May 2006

[KE. HT(34.11) 819/03-6/Klt. 5(55); Perb. (8.20) 116/1-4;

PN(PU²)338/VIII/Klt. 5(55)]

Dengan arahan Menteri Kewangan.

By direction of the Minister of Finance.

Bagi pihak dan atas nama Menteri Kewangan/

On behalf and in the name of the Minister of Finance

SITI HALIMAH BINTI ISMAIL

Timbalan Setiausaha

Bahagian Analisa Cukai

P.U. (A) 200.

AKTA KASTAM 1967

PERINTAH KASTAM (LARANGAN MENGENAI IMPORT) (PINDAAN) (No. 4) 2006

PADA menjalankan kuasa yang diberikan oleh subseksyen 31(1) Akta Kastam 1967 [*Akta 235*], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Kastam (Larangan Mengenai Import) (Pindaan) (No. 4) 2006**.

(2) Perintah ini mula berkuat kuasa pada 1 Jun 2006.

Pindaan Jadual Pertama

2. Perintah Kastam (Larangan Mengenai Import) 1998 [*P.U. (A) 210/1998*], yang disebut “Perintah ibu” dalam Perintah ini, dipinda dalam Jadual Pertama dengan memasukkan selepas butiran 14 dan butir-butir yang berhubungan dengan butiran itu butiran yang berikut:

(1) <i>Item No.</i>	(2) <i>Description of goods</i>	(3) <i>Country</i>
"15.	Logs; wood in the rough, whether or not stripped of its bark or merely roughed down; wood roughly squared or half-squared but not further manufactured and Large Scantlings and Squares (LSS) having a cross section exceeding 60 square inches	Indonesia ".

Pindaan Jadual Kedua

3. Perintah ibu dipinda dalam Jadual Kedua dengan memotong butiran 6 dan butir-butir yang berhubungan dengan butiran itu.

Pindaan Jadual Keempat

4. Perintah ibu dipinda dalam Jadual Keempat dalam Bahagian I dengan memasukkan selepas butiran 49 dan butir-butir yang berhubungan dengan butiran itu butiran yang berikut:

(1) Item No.	(2) Description of Goods	(3) Heading/Subheading Number	(4) Country	(5) Manner of Import
50.	Logs, wood in the rough, whether or not stripped of its bark or merely roughed down, wood roughly squared or half-squared but not further manufactured and Large Scantlings and Squares (LSS) having a cross section exceeding 60 square inches, excluding Ramin timber	44.03	All countries (excluding Indonesia)	That the import is accompanied by an import permit issued by or on behalf of the Director General of the Malaysian Timber Industry Board
51.	Logs, wood in the rough, whether or not stripped of its bark or merely roughed down, wood roughly squared or half-squared but not further manufactured and Large Scantlings and Square (LSS), of Ramin timber	44.01, 44.03, 44.04	All countries (excluding Indonesia)	That the import is accompanied by: (a) an import permit issued by or on behalf of the Director General of the Malaysian Timber Industry Board; and (b) an import permit required under the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) issued by or on behalf of the Director General of the Malaysian Timber Industry Board
52.	Sawn timber, parts and derivatives, of Ramin timber	44.07, 44.08, 44.09, 44.12, 44.14, 44.15, 44.16, 44.17, 44.18, 44.19, 44.20, 44.21, 94.01, 94.03	All countries	That the import is accompanied by: (a) an import permit issued by or on behalf of the Director General of the Malaysian Timber Industry Board; and (b) an import permit required under the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) issued by or on behalf of the Director General of the Malaysian Timber Industry Board

53. Poles and piles, of Bakau (*Rhizophora* spp.) 4403.99 598 All countries That the import is accompanied by an import permit issued by or on behalf of the Director General of the Malaysian Timber Industry Board".

Dibuat 4 Mei 2006
[11 Sulit KE.HT(96)669/15-36 SK. 14; Perb. 0.9060/53 Vol. 9 (SK. 22); PN(PU²)338c/XI]

Bagi pihak dan atas nama Menteri Kewangan

DATO' DR NG YEN YEN
Timbalan Menteri Kewangan I

CUSTOMS ACT 1967

CUSTOMS (PROHIBITION OF IMPORTS) (AMENDMENT) (No. 4) ORDER 2006

IN exercise of the powers conferred by subsection 31(1) of the Customs Act 1967 [*Act 235*], the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the **Customs (Prohibition of Imports) (Amendment) (No. 4) Order 2006**.

(2) This Order comes into operation on 1 June 2006.

Amendment of First Schedule

2. The Customs (Prohibition of Imports) Order 1998 [*P.U. (A) 210/1998*], which in this Order is referred to as the “principal Order”, is amended in the First Schedule by inserting after item 14 and the particulars relating to the item the following item:

(1)	(2)	(3)
<i>Item No.</i>	<i>Description of goods</i>	<i>Country</i>
“15.	Logs; wood in the rough, whether or not stripped of its bark or merely roughed down; wood roughly squared or half-squared but not further manufactured and Large Scantlings and Squares (LSS) having a cross section exceeding 60 square inches	Indonesia ”.

Amendment of Second Schedule

3. The principal Order is amended in the Second Schedule by deleting item 6 and the particulars relating to the item.

Amendment of Fourth Schedule

4. The principal Order is amended in Part I of the Fourth Schedule by inserting after item 49 and the particulars relating to the item the following item:

(1) Item No.	(2) Description of Goods	(3) Heading/Subheading Number	(4) Country	(5) Manner of Import
"50.	Logs, wood in the rough, whether or not stripped of its bark or merely roughed down, wood roughly squared or half-squared but not further manufactured and Large Scantlings and Squares (LSS) having a cross section exceeding 60 square inches, excluding Ramin timber	44.03	All countries (excluding Indonesia)	That the import is accompanied by an import permit issued by or on behalf of the Director General of the Malaysian Timber Industry Board
51.	Logs, wood in the rough, whether or not stripped of its bark or merely roughed down, wood roughly squared or half-squared but not further manufactured and Large Scantlings and Square (LSS), of Ramin timber	44.01, 44.03, 44.04	All countries (excluding Indonesia)	That the import is accompanied by: (a) an import permit issued by or on behalf of the Director General of the Malaysian Timber Industry Board; and (b) an import permit required under the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) issued by or on behalf of the Director General of the Malaysian Timber Industry Board
52.	Sawn timber, parts and derivatives, of Ramin timber	44.07, 44.08, 44.09, 44.12, 44.14, 44.15, 44.16, 44.17, 44.18, 44.19, 44.20, 44.21, 94.01, 94.03	All countries	That the import is accompanied by: (a) an import permit issued by or on behalf of the Director General of the Malaysian Timber Industry Board; and (b) an import permit required under the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) issued by or on behalf of the Director General of the Malaysian Timber Industry Board

(1) Item No.	(2) Description of Goods	(3) Heading/Subheading Number	(4) Country	(5) Manner of Import
53.	Poles and piles, of Bakau (Rhizophora spp.)	4403.99 598	All countries	That the import is accompanied by an import permit issued by or on behalf of the Director General of the Malaysian Timber Industry Board".

Made 4 May 2006

[11 Sultit KE. HT(96)669/15-36 SK. 14; Perb. 0.9060/53 Vol. 9 (SK. 22); PN(PU²)338c/XI]

On behalf and in the name of the Minister of Finance

DATO' DR NG YEN YEN
Deputy Minister of Finance I

P.U. (A) 201.**AKTA TABUNG PEMBANGUNAN KEMAHIRAN 2004****PERINTAH TARIKH PELETAKHAKAN 2006**

PADA menjalankan kuasa yang diberikan oleh subseksyen 97(1) Akta Tabung Pembangunan Kemahiran 2004 [*Akta 640*], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Tarikh Peletakhakan 2006**.
- (2) Perintah ini mula berkuat kuasa pada 1 Jun 2006.

Tarikh peletakhakan

2. Menteri menetapkan 1 Jun 2006 sebagai tarikh peletakhakan dan pada tarikh itu segala harta, hak, liabiliti dan fungsi Bahagian Tabung Pembangunan Kemahiran, Kementerian Sumber Manusia yang dinyatakan dalam Jadual hendaklah berpindah kepada dan terletak hak pada badan pengganti, Perbadanan Tabung Pembangunan Kemahiran, tanpa apa-apa jua pemindahhakan, penyerahhakan atau pemindahan.

JADUAL

BAHAGIAN I

HARTA

1. Aset semasa termasuk wang tunai, baki dalam bank dan deposit tetap.
2. Semua wang di bawah Kumpulan Wang Amanah Tabung Pembangunan Kemahiran setakat 31 Mei 2006.
3. Semua wang dalam Perbelanjaan Mengurus 2006 (B46).
4. Semua perabot dan kelengkapan.
5. Semua mesin dan peralatan.
6. Semua kenderaan.

BAHAGIAN II

HAK/LIABILITI

1. Hak dan obligasi di bawah semua perjanjian yang berhubungan dengan mana-mana harta, hak dan liabiliti Bahagian Tabung Pembangunan Kemahiran.

2. Hak dan obligasi di bawah semua perjanjian penyewaan.
3. Pemiutang perdagangan.
4. Semua pendahuluan dan deposit.
5. Liabiliti berkenaan dengan tuntutan yang melibatkan Bahagian Tabung Pembangunan termasuk oleh mana-mana pihak ketiga berkenaan dengan apa-apa hutang, caj, kewajipan, obligasi, kecederaan diri, kerosakan kepada atau kehilangan harta yang berlaku sehingga 31 Mei 2006.

BAHAGIAN III

FUNGSI (SELAIN FUNGSI YANG TERLETAK HAK PADA KETUA SETIAUSAHA KEMENTERIAN SUMBER MANUSIA)

Fungsi Bahagian Tabung Pembangunan Kemahiran adalah seperti yang berikut:

- (a) untuk memberi pinjaman latihan kemahiran kepada pelatih.
- (b) untuk membuat kutipan bayaran balik pinjaman latihan kemahiran.

Dibuat 31 Mei 2006

[KSM/PUU/T/01/07/01 Jld. 2(11); PN(PU²)645]

DATUK SERI DR. FONG CHAN ONN
Menteri Sumber Manusia

SKILLS DEVELOPMENT FUND ACT 2004

VESTING DATE ORDER 2006

IN exercise of the powers conferred by subsection 97(1) of the Skills Development Fund Act 2004 [*Act 640*], the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the **Vesting Date Order 2006**.
- (2) This Order comes into operation on 1 June 2006.

Vesting date

2. The Minister appoints 1 June 2006 as the vesting date and on that date all property, rights, liabilities and functions of the Skills Development Fund Corporation, Ministry of Human Resources specified in the Schedule shall be transferred to and vested in the successor body, the Skills Development Fund Corporation, without any conveyance, assignment or transfer, whatever.

SCHEDULE

PART I

PROPERTY

1. Current assets including cash, balance in banks and fixed deposits.
2. All moneys under Kumpulan Wang Amanah Tabung Pembangunan Kemahiran as at 31 May 2006.
3. All moneys in the Operational Budget 2006 (B46).
4. All furniture and fittings.
5. All machines and equipment.
6. All vehicles.

PART II

RIGHTS/LIABILITIES

1. Rights and obligations under all agreements relating to any property, rights and liabilities of the Skills Development Fund Division.
2. Rights and obligations under all tenancy agreements.
3. Trade creditors.
4. All advances and deposits.
5. Liabilities in respect of claims involving the Skills Development Fund Division including claims by any third party in respect of any debts, charges, duties, obligations, personal injury, damage to or loss of property, which occurred up to 31 May 2006.

PART III

FUNCTIONS (OTHER THAN THE FUNCTIONS VESTED IN THE SECRETARY GENERAL, MINISTRY OF HUMAN RESOURCES)

The functions of the Skills Development Fund Division are as follows:

- (a) to provide skills training loans to trainees.
- (b) to collect repayment of skills training loans.

Made 31 May 2006

[KSM/PUU/T/01/07/01 Jld. 2(11); PN(PU²)645]

DATUK SERI DR. FONG CHAN ONN
Minister of Human Resources

P.U. (A) 202.

AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN (ELAUN BANGUNAN INDUSTRI)
(SYARIKAT BERSTATUS KORIDOR RAYA MULTIMEDIA (MSC)
YANG DILULUSKAN) 2006

PADA menjalankan kuasa yang diberikan oleh perenggan 154(1)(b) Akta Cukai Pendapatan 1967 [Akta 53], Menteri membuat kaedah-kaedah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Kaedah-kaedah ini bolehlah dinamakan **Kaedah-Kaedah Cukai Pendapatan (Elaun Bangunan Industri) (Syarikat Berstatus Koridor Raya Multimedia (MSC) yang Diluluskan) 2006**.

(2) Kaedah-Kaedah ini hendaklah mula berkuat kuasa mulai tahun taksiran 2006.

Tafsiran

2. Dalam Kaedah-Kaedah ini, melainkan jika konteksnya menghendaki makna yang lain—

“aktiviti MSC yang diluluskan” ertinya aktiviti yang diluluskan oleh Perbadanan Pembangunan Multimedia Sdn. Bhd.;

“bangunan” ertinya bangunan baru yang menyediakan infrastruktur fizikal dan maklumat bertaraf dunia sebagaimana yang ditentukan oleh Perbadanan Pembangunan Multimedia Sdn. Bhd. yang tidak pernah diduduki oleh mana-mana syarikat sebelum Kaedah-Kaedah ini mula berkuat kuasa dan terletak di Zon Kemegahan Cyberjaya tetapi tidak termasuk bangunan bagi maksud tempat kediaman;

“Zon Kemegahan Cyberjaya” ertinya Zon Kemegahan Cyberjaya di Cyberjaya sebagaimana yang ditentukan oleh Perbadanan Pembangunan Multimedia Sdn. Bhd.;

“perbelanjaan bangunan yang layak” ertinya perbelanjaan modal yang dilakukan di bawah perenggan 3 Jadual 3 kepada Akta;

“syarikat berstatus MSC yang diluluskan” ertinya suatu syarikat yang dianugerahkan status MSC oleh Kerajaan Malaysia dan menjalankan aktiviti MSC yang diluluskan.

Pemakaian

3. (1) Kaedah-Kaedah ini hendaklah terpakai bagi pemunya suatu bangunan, pembinaan atau pembelian bangunan di Zon Kemegahan Cyberjaya yang digunakan bagi maksud perniagaannya sebagai syarikat berstatus MSC yang diluluskan atau menyewakannya kepada syarikat berstatus MSC yang diluluskan berkenaan dengan perbelanjaan bangunan yang layak yang dilakukan bagi aktiviti MSC yang diluluskan.

(2) Bagi maksud subkaedah (1), apa-apa perbelanjaan bangunan yang layak yang dilakukan oleh pemunya bangunan disifatkan telah dilakukan dalam tempoh asas bagi suatu tahun taksiran yang bangunan itu mula-mula diduduki oleh syarikat berstatus MSC yang diluluskan.

(3) Bagi maksud Kaedah-Kaedah ini, penyewaan bangunan di bawah subkaedah 3(1) hendaklah dianggap sebagai menjalankan suatu perniagaan dan pendapatan daripada aktiviti sewaan itu hendaklah dikenakan cukai mengikut perenggan 4(a) Akta.

Elaun

4. Amaun elaun di bawah perenggan 80 Jadual 3 kepada Akta hendaklah sama dengan satu per sepuluh perbelanjaan bangunan yang layak bagi tahun taksiran itu dan setiap tahun taksiran bagi sembilan tahun taksiran yang berikutnya.

Syarat kelayakan bagi elaun

5. Untuk melayakkan mendapat elaun di bawah kaedah 4, bangunan di bawah subkaedah 3(1) hendaklah mula-mula diduduki oleh syarikat berstatus MSC yang diluluskan.

Ketidapkakaian

6. Bagi maksud Kaedah-Kaedah ini, peruntukan seksyen 60A dan 60F Akta tidak terpakai.

Dibuat 17 Mei 2006

[Perb. 0.3865/73(SJ. 29) Vol. 5; LHDN. 01/35/(S)/42/51/231-17.7;
PN(PU²)80/XLVII]

TAN SRI NOR MD BIN YAKCOP
Menteri Kewangan Kedua

*[Akan dibentangkan di Dewan Rakyat menurut subseksyen 154(2) Akta Cukai
Pendapatan 1967]*

INCOME TAX ACT 1967

INCOME TAX (INDUSTRIAL BUILDING ALLOWANCE) (APPROVED
MULTIMEDIA SUPER CORRIDOR (MSC) STATUS COMPANY)
RULES 2006

IN exercise of the powers conferred by paragraph 154(1)(b) of the Income Tax Act 1967 [Act 53], the Minister makes the following rules:

Citation and commencement

1. (1) These rules may be cited as the **Income Tax (Industrial Building Allowance) (Approved Multimedia Super Corridor (MSC) Status Company) Rules 2006**.

(2) These Rules shall have effect from the year of assessment 2006.

Interpretation

2. In these Rules, unless the context otherwise requires—

“approved MSC activities” means activities which are approved by the Multimedia Development Corporation Sdn. Bhd.;

“building” means a new building that provides a world-class physical and information infrastructure as determined by the Multimedia Development Corporation Sdn. Bhd. which has not been occupied by any company before the commencement of these Rules and located in the Cyberjaya Flagship Zone but does not include building for the purpose of living accommodation;

“Cyberjaya Flagship Zone” means the Cyberjaya Flagship Zone in Cyberjaya as determined by the Multimedia Development Corporation Sdn. Bhd.;

“qualifying building expenditure” means capital expenditure incurred under paragraph 3 of Schedule 3 to the Act;

“approved MSC status company” means a company which has been awarded MSC status by the Government of Malaysia and carries on approved MSC activities.

Application

3. (1) These Rules shall apply to the owner of a building, the construction or purchase of the building in the Cyberjaya Flagship Zone which is used for the purpose of his business as an approved MSC status company or rent it out to an approved MSC status company in respect of qualifying building expenditure incurred for the approved MSC activities.

(2) For the purpose of subrule (1), any qualifying expenditure incurred by the owner of building is deemed to have been incurred in the basis period for a year of assessment in which the building is first being occupied by an approved MSC status company.

(3) For the purpose of these Rules, the renting of building under subrule 3(1) shall be regarded as carrying on a business and the income from the renting activity shall be charged to tax pursuant to paragraph 4(a) of the Act.

Allowance

4. The amount of allowance under paragraph 80 of Schedule 3 to the Act shall be equal to one tenth of the qualifying building expenditure for that year of assessment and each year for the nine following years of assessment.

Condition to qualify for the allowance

5. To qualify for the allowance under rule 4, the building under subrule 3(1) shall be first occupied by an approved MSC status company.

Non-application

6. For the purpose of these Rules, the provisions of sections 60A and 60F of the Act shall not apply.

Made 17 May 2006

[Perb. 0.3865/73(SJ. 29) Vol. 5; LHDN. 01/35/(S)/42/51/231-17.7;
PN(PU²)80/XLVII]

TAN SRI NOR MD BIN YAKCOP
Second Minister of Finance

[To be laid before the Dewan Rakyat pursuant to subsection 154(2) of the Income Tax Act 1967]

P.U. (A) 203.

AKTA CUKAI PENDAPATAN 1967

KAEDAH-KAEDAH CUKAI PENDAPATAN (POTONGAN BAGI ELAUN DI BAWAH SKIM LATIHAN PASARAN MODAL BAGI GRADUAN MENGANGGUR) 2006

PADA menjalankan kuasa yang diberikan oleh perenggan 154(1)(b) Akta Cukai Pendapatan 1967 [Akta 53], Menteri membuat kaedah-kaedah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Kaedah-kaedah ini bolehlah dinamakan **Kaedah-Kaedah Cukai Pendapatan (Potongan bagi Elaun di bawah Skim Latihan Pasaran Modal bagi Graduan Menganggur) 2006**.

(2) Kaedah-Kaedah ini disifatkan telah mula berkuat kuasa mulai 1 Oktober 2005.

Tafsiran

2. Dalam Kaedah-Kaedah ini, melainkan jika konteksnya menghendaki makna yang lain—

“organisasi” ertinya syarikat awam yang menyertai skim latihan dan disenaraikan di satu bursa saham yang ditubuhkan di bawah subseksyen 8(2) Akta Perindustrian Sekuriti 1983 [*Akta 280*];

“pelatih” ertinya seorang graduan menganggur warganegara Malaysia yang menjalani tempoh penuh sesuatu skim latihan;

“skim latihan” ertinya Skim Latihan Pasaran Modal bagi Graduan Menganggur yang disahkan oleh Suruhanjaya Sekuriti mulai 1 Oktober 2005 hingga 31 Disember 2008;

“Suruhanjaya Sekuriti” ertinya Suruhanjaya Sekuriti yang ditubuhkan di bawah Akta Suruhanjaya Sekuriti 1993 [*Akta 498*]; dan

“syarikat awam” ertinya syarikat yang diperbadankan di Malaysia di bawah Akta Syarikat 1965 [*Akta 125*].

Potongan

3. (1) Dalam menentukan pendapatan larasan suatu organisasi yang bermastautin di Malaysia daripada perniagaannya bagi suatu tempoh asas bagi suatu tahun taksiran, maka hendaklah dibenarkan potongan suatu amaun elaun yang dibayar kepada seseorang pelatih yang menjalani skim latihan bagi suatu tempoh untuk tiga (3) tahun bermula dari tarikh pengesahan skim latihan itu.

(2) Bagi maksud melayakkan untuk potongan di bawah Kaedah-Kaedah ini, organisasi yang menuntut potongan itu hendaklah mengemukakan suatu surat daripada Suruhanjaya Sekuriti yang mengesahkan bahawa pelatih itu telah menjalani program latihan tersebut dan amaun elaun yang dilakukan adalah berhubung dengan pelatih itu yang menjalani skim latihan tersebut.

(3) Amaun potongan yang dibenarkan di subkaedah (1) adalah bersamaan dengan dua kali amaun elaun yang dibenarkan di bawah Kaedah-Kaedah ini.

Dibuat 11 Mei 2006

[Perb. CR(8.09)294/6/4-9(SJ. 8); LHDN. 01/35/(S)/42/51/231-17.7;
PN(PU²)80/XLVII]

TAN SRI NOR MD BIN YAKCOP
Menteri Kewangan Kedua

[*Akan dibentangkan di Dewan Rakyat menurut subseksyen 154(2) Akta Cukai Pendapatan 1967*]

INCOME TAX ACT 1967

INCOME TAX (DEDUCTION FOR ALLOWANCES UNDER THE CAPITAL MARKET
UNEMPLOYED GRADUATES TRAINING SCHEME) RULES 2006

In exercise of the powers conferred by paragraph 154(1)(b) of the Income Tax Act 1967 [Act 53], the Minister makes the following rules:

Citation and commencement

1. (1) These rules may be cited as the **Income Tax (Deduction For Allowances under the Capital Market Unemployed Graduates Training Scheme) Rules 2006**.

(2) These Rules are deemed to have come into operation on 1 October 2005.

Interpretation

2. In these Rules, unless the context otherwise requires—

“organisation” means a public company which participates in the training scheme and listed on a stock exchange established under subsection 8(2) of the Securities Industry Act 1983 [Act 280];

“trainee” means an unemployed graduate of Malaysian citizen who undergoes full duration of a training scheme;

“training scheme” means the Capital Market Graduate Training Scheme for the Unemployed Graduates certified by the Securities Commission from 1 October 2005 until 31 December 2008;

“Securities Commission” means the Securities Commission established under the Securities Commission Act 1993 [Act 498]; and

“public company” means a company incorporated in Malaysia under the Companies Act 1965 [Act 125].

Deduction

3. (1) In ascertaining the adjusted income of an organisation resident in Malaysia from his business for a basis period for a year of assessment, there shall be allowed a deduction of an amount of allowances paid to a trainee for undergoing the training scheme, for a period of three (3) years from the date of certification of that training scheme.

(2) For the purpose of qualifying for the deduction under these Rules, the organisation claiming the deduction shall produce a letter from the Securities

Commission certifying that the trainee has undergone such training scheme and the amount of allowances incurred in relation to the trainee undergoing such training scheme.

(3) The amount of deduction allowed under subrule (1) shall be equivalent to twice the amount of allowances allowed under these Rules.

Made 11 May 2006

[Perb. CR(8.09)294/6/4-9(SJ. 8); LHDN. 01/35/(S)/42/51/231-17.7;
PN(PU²)80/XLVII]

TAN SRI NOR MD BIN YAKOP
Second Minister of Finance

[To be laid before the Dewan Rakyat pursuant to subsection 154(2) of the Income Tax Act 1967]

P.U. (A) 204.

AKTA CUKAI PENDAPATAN 1967

PERINTAH CUKAI PENDAPATAN (PENGECUALIAN) (No. 19) 2006

PADA menjalankan kuasa yang diberikan oleh perenggan 127(3)(b) Akta Cukai Pendapatan 1967 [*Akta 53*], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Cukai Pendapatan (Pengecualian) (No. 19) 2006**.

(2) Perintah ini disifatkan telah mula berkuat kuasa mulai tahun taksiran 2000.

Pengecualian

2. (1) Menteri mengecualikan Islamic Corporation for the Development of the Private Sector daripada pembayaran cukai pendapatan berkenaan dengan pendapatan berkanun yang berhubungan dengan semua pendapatannya mulai tahun taksiran 2000 dan tahun-tahun taksiran berikutnya.

(2) Tiada apa-apa jua dalam subperenggan (1) boleh melepaskan atau disifatkan telah melepaskan Islamic Corporation for the Development of the Private Sector

daripada mematuhi apa-apa kehendak bagi mengemukakan apa-apa penyata atau penyata akaun atau memberikan apa-apa maklumat lain di bawah peruntukan Akta.

Dibuat 4 Mei 2006

[Perb. 0.9060/18 Vol. 21 (Sk. 16); LHDN. 01/35/(S)/42/51/231-9;
PN(PU²)80/XLVII]

Bagi pihak dan atas nama Menteri Kewangan

DATO' DR NG YEN YEN
Timbalan Menteri Kewangan I

[*Akan dibentangkan di Dewan Rakyat menurut subseksyen 127(4) Akta Cukai Pendapatan 1967*]

INCOME TAX ACT 1967

INCOME TAX (EXEMPTION) (No. 19) ORDER 2006

In exercise of the powers conferred by paragraph 127(3)(b) of the Income Tax Act 1967 [*Act 53*], the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the **Income Tax (Exemption) (No. 19) Order 2006**.

(2) This Order is deemed to have come into effect from the year of assessment 2000.

Exemption

2. (1) The Minister exempts the Islamic Corporation for the Development of the Private Sector from the payment of income tax in respect of the statutory income relating to all its income from the year of assessment 2000 and subsequent years of assessment.

(2) Nothing in subparagraph (1) shall absolve or be deemed to have absolved the Islamic Corporation for the Development of the Private Sector from complying with any requirement to submit any return or statement of accounts or to furnish any other information under the provisions of the Act.

Made 4 May 2006

[Perb. 0.9060/18 Vol. 21 (Sk. 16); LHDN. 01/35/(S)/42/51/231-9;
PN(PU²)80/XLVII]

On behalf and in the name of the Minister of Finance

DATO' DR NG YEN YEN
Deputy Minister of Finance I

[*To be laid before the Dewan Rakyat pursuant to subsection 127(4) of the Income Tax Act 1967*]

P.U. (A) 205.

AKTA CUKAI PENDAPATAN 1967

PERINTAH CUKAI PENDAPATAN (PENGECUALIAN) (No. 20) 2006

PADA menjalankan kuasa yang diberikan oleh perenggan 127(3)(b) Akta Cukai Pendapatan 1967 [*Akta 53*], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Cukai Pendapatan (Pengecualian) (No. 20) 2006**.

(2) Perintah ini disifatkan telah mula berkuat kuasa pada 10 September 2004.

Tafsiran

2. Dalam Perintah ini—

“orang yang layak” ertinya—

(a) sekumpulan orang atau suatu badan amanah sebagaimana erti yang diberikan kepadanya di bawah seksyen 2 Akta atau suatu syarikat terhad oleh jaminan yang didaftarkan di bawah Akta Syarikat 1965 [*Akta 125*] yang fungsinya semata-mata bagi maksud menubuhkan dan menguruskan suatu sekolah antarabangsa;

(b) bermastautin di Malaysia; dan

(c) tidak beroperasi atau dijalankan terutamanya untuk keuntungan;

“sekolah antarabangsa” ertinya suatu sekolah antarabangsa atau sekolah ekspatriat yang berdaftar di bawah Akta Pendidikan 1996 [*Akta 550*] dan yang penubuhannya diluluskan dan diiktiraf sebagai sekolah antarabangsa atau sekolah ekspatriat oleh Kementerian Pelajaran Malaysia.

Pengecualian

3. (1) Menteri mengecualikan mana-mana orang yang layak daripada pembayaran cukai pendapatan berkenaan dengan pendapatan berkanun yang berhubung dengan pendapatannya yang diterima daripada pengurusan sekolah antarabangsa mulai 10 September 2004.

(2) Tiada apa-apa jua dalam subperenggan (1) boleh membebaskan atau disifatkan telah membebaskan orang yang layak itu daripada mematuhi apa-apa

kehendak untuk mengemukakan apa-apa penyata atau penyata akaun atau memberikan apa-apa maklumat lain di bawah peruntukan Akta.

Dibuat 4 Mei 2006

[CR. (8.09)248/40/7-319(8); LHDN. 01/35/(S)/42/51/231-2;
PN(PU²)80/XLVII]

Bagi pihak dan atas nama Menteri Kewangan

DATO' DR NG YEN YEN
Timbalan Menteri Kewangan I

*[Akan dibentangkan di Dewan Rakyat menurut subseksyen 127(4) Akta Cukai
Pendapatan 1967]*

INCOME TAX ACT 1967

INCOME TAX (EXEMPTION) (No. 20) ORDER 2006

In exercise of the powers conferred by paragraph 127(3)(b) of the Income Tax Act 1967 [*Act 53*], the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the **Income Tax (Exemption) (No. 20) Order 2006**.

(2) This Order is deemed to have come into effect on 10 September 2004.

Interpretation

2. In this Order—

“qualifying person” means—

- (a) a body of person or a trust body as the meaning assigned to it under section 2 of the Act or a company limited by guarantee which is registered under the Companies Act 1965 [*Act 125*] whose function is solely for the purposes of establishing and managing an international school;
- (b) a resident in Malaysia; and
- (c) not operated or conducted primarily for profit;

“international school” means an international school or an expatriate school which is registered under the Education Act 1996 [*Act 550*] and whose establishment is approved and recognize as international school or an expatriate school by the Ministry of Education Malaysia.

Exemption

3. (1) The Minister exempts any qualifying person from the payment of income tax in respect of the statutory income relating to its income received from the management of an international school from 10 September 2004.

(2) Nothing in subparagraph (1) shall absolve or be deemed to have absolved the qualifying person from complying with any requirement to submit any return or statement of accounts or to furnish any other information under the provisions of the Act.

Made 4 May 2006

[CR. (8.09)248/40/7-319(8); LHDN. 01/35/(S)/42/51/231-2;
PN(PU²)80/XLVII]

On behalf and in the name of the Minister of Finance

DATO' DR NG YEN YEN
Deputy Minister of Finance I

[To be laid before the Dewan Rakyat pursuant to subsection 127(4) of the Income Tax Act 1967]

P.U. (A) 206.**AKTA CUKAI PENDAPATAN 1967****PERINTAH CUKAI PENDAPATAN (PENGECUALIAN) (No. 21) 2006**

PADA menjalankan kuasa yang diberikan oleh perenggan 127(3)(b) Akta Cukai Pendapatan 1967 [*Akta 53*], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Cukai Pendapatan (Pengecualian) (No. 21) 2006**.

(2) Perintah ini disifatkan telah mula berkuat kuasa pada 1 Oktober 2005.

Tafsiran

2. Dalam Perintah ini, melainkan jika konteksnya menghendaki makna yang lain—

“bidang kepakaran yang berkaitan” ertinya muzik, koreografer, sinematografi, prop, set, kostum dan teknikal pentas.

“kraf” ertinya apa-apa keluaran kesenian yang diserikan dengan daya tarikan kebudayaan atau traditional dan hasil daripada apa-apa proses yang secara

langsung atau tidak langsung yang bergantung sepenuhnya atau sebahagiannya kepada kemahiran manual atau ketukangan, dan termasuklah apa-apa keluaran batik;

“seni pentas” termasuklah persembahan pentas di teater, muzik dan tari.

Pengecualian

3. Menteri mengecualikan pakar bukan pemastautin daripada pembayaran cukai berkenaan dengan pendapatan yang diperoleh dari Malaysia yang memberikan latihan dalam bidang kepakaran yang berkaitan, kraf dan seni pentas sebagaimana yang ditentusahkan oleh Kementerian Kebudayaan, Kesenian dan Warisan mulai dari 1 Oktober 2005 hingga 30 September 2010.

Ketidakpakaian

4. Peruntukan seksyen 109B Akta tidak terpakai bagi pendapatan yang dikecualikan di bawah Perintah ini.

Dibuat 4 Mei 2006

[Perb. 0.3865/340(SK. 4); LHDN. 01/35/(S)/42/51/231-17.7;
PN(PU²)80/XLVII]

Bagi pihak dan atas nama Menteri Kewangan

DATO' DR NG YEN YEN
Timbalan Menteri Kewangan I

[Akan dibentangkan di Dewan Rakyat menurut subseksyen 127(4) Akta Cukai Pendapatan 1967]

INCOME TAX ACT 1967

INCOME TAX (EXEMPTION) (NO. 21) ORDER 2006

In exercise of the powers conferred by paragraph 127(3)(b) of the Income Tax Act 1967 [*Act 53*], the Minister makes of the following order:

Citation and commencement

1. (1) This order may be cited as the **Income Tax (Exemption) (No. 21) Order 2006**.

(2) This Order is deemed to have come into operation on 1 October 2005.

Interpretation

2. In this Order, unless the context otherwise requires—

“related expert areas” means music, choreographer, cinematography, prop, set, costume and stage technical.

“crafts” means any artistic product which is graced with cultural or traditional appeal and outcome of any process which is directly or indirectly solely or partly on manual skill or craftsmanship, and includes any batik product;

“performing arts” includes stage performing in theatre, music and dance.

Exemption

3. The Minister exempts a non-resident expert from payment of income tax in respect of income derived from Malaysia for providing training in the field of related expert areas, crafts and performing arts as verified by the Ministry of Culture Arts and Heritage from 1 October 2005 until 30 September 2010.

Non-application

4. The provisions of section 109B of the Act shall not apply to the income exempted under this Order.

Made 4 May 2006

[Perb. 0.3865/340(SK. 4); LHDN. 01/35/(S)/42/51/231-17.7;
PN(PU²)80/XLVII]

On behalf and in the name of the Minister of Finance

DATO' DR NG YEN YEN
Deputy Minister of Finance I

[To be laid before the Dewan Rakyat pursuant to subsection 127(4) of the Income Tax Act 1967]

P.U. (A) 207.

AKTA CUKAI PENDAPATAN 1967

PERINTAH CUKAI PENDAPATAN (PENGECEUALIAN) (No. 22) 2006

PADA menjalankan kuasa yang diberikan oleh perenggan 127(3)(b) Akta Cukai Pendapatan 1967 [Akta 53], Menteri membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Cukai Pendapatan (Pengecualian) (No. 22) 2006**.

(2) Perintah ini mula berkuat kuasa mulai tahun taksiran 2006.

Pengecualian

2. (1) Menteri mengecualikan—

(a) mana-mana orang daripada pembayaran cukai pendapatan berkenaan dengan pendapatan yang berhubungan dengan peruntukan yang diberikan

oleh Kerajaan Persekutuan atau Kerajaan Negeri dalam bentuk suatu pemberian atau suatu subsidi; dan

- (b) suatu pihak berkuasa berkanun daripada pembayaran cukai pendapatan berkenaan dengan pendapatan yang diperolehi daripada—
- (i) pendapatan yang diterima berkenaan dengan suatu amaun yang boleh dikenakan ke atas dan dipungut daripada mana-mana orang mengikut peruntukan Akta yang mengawal selia pihak berkuasa berkanun itu; atau
 - (ii) apa-apa derma atau sumbangan yang diterima.

(2) Tiada apa-apa jua dalam subperenggan (1) boleh melepaskan atau disifatkan telah melepaskan orang itu atau pihak berkuasa berkanun itu daripada mematuhi apa-apa kehendak untuk mengemukakan apa-apa penyata atau penyata akaun atau memberikan apa-apa maklumat lain di bawah peruntukan Akta.

Layanan khas atas potongan dan elaun

3. (1) Apa-apa potongan atau elaun yang akan dibuat atau telah dibuat di bawah Akta atau Akta Penggalakan Pelaburan 1986 [*Akta 327*] dalam tempoh asas bagi suatu tahun taksiran berkenaan dengan perbelanjaan yang dilakukan daripada pendapatan yang disebut dalam subperenggan 2(1) tidaklah boleh diambil kira bagi tahun taksiran itu dan tahun-tahun taksiran berikutnya.

(2) Jika perbelanjaan yang dilakukan dalam tempoh asas bagi suatu tahun taksiran dibayar ganti, kesemuanya atau sebahagiannya, oleh pendapatan yang disebut dalam subperenggan 2(1), apa-apa potongan atau elaun yang akan dibuat atau telah dibuat di bawah Akta atau Akta Penggalakan Pelaburan 1986 berhubung dengan perbelanjaan itu tidaklah boleh diambil kira bagi tahun taksiran itu dan tahun-tahun taksiran berikutnya.

Menyenggarakan rekod berasingan

4. Bagi menentukan potongan atau elaun dalam perenggan 3, orang itu hendaklah menyenggarakan rekod berasingan bagi pendapatan yang disebut dalam subperenggan 2(1).

Pembatalan

5. Perintah Cukai Pendapatan (Pengecualian) (No. 17) 1995 [*P.U. (A) 213/1995*] dan Perintah Cukai Pendapatan (No. 4) 2003 [*P.U. (A) 33/2003*] dibatalkan mulai tahun taksiran 2006.

Dibuat 4 Mei 2006

[Perb. CR. (8.09)681/(SJ. 18) Vol. 5 (SK. 16); LHDN. 01/35/(S)/42/51/261-1; PN(PU²)80/XLVII]

Bagi pihak dan atas nama Menteri Kewangan

DATO' DR NG YEN YEN
Timbalan Menteri Kewangan I

[*Akan dibentangkan di Dewan Rakyat menurut subseksyen 127(4) Akta Cukai Pendapatan 1967*]

INCOME TAX ACT 1967

INCOME TAX (EXEMPTION) (NO. 22) ORDER 2006

IN exercise of the powers conferred by paragraph 127(3)(b) of the Income Tax Act 1967 [Act 53], the Minister makes the following order:

Citation and commencement

1. (1) This order may be cited as the **Income Tax (Exemption) (No. 22) Order 2006**.

(2) This Order shall have effect from the year of assessment 2006.

Exemption

2. (1) The Minister exempts—

(a) any person from the payment of income tax in respect of income relating to the allocations given by the Federal Government or the State Government in the form of a grant or a subsidy; and

(b) a statutory authority from the payment of income tax in respect of income derived from—

(i) the income received in respect of an amount chargeable and collectible from any person in accordance with the provisions of the Act regulating the statutory authority; or

(ii) any donation or contribution received.

(2) Nothing in subparagraph (1) shall absolve or be deemed to have absolved the person or the statutory authority from complying with any requirement to submit any return or statement of accounts or to furnish any other information under the provisions of the Act.

Special treatment on deductions and allowances

3. (1) Any deduction or allowances to be made or would have been made under the Act or the Promotion of Investments Act 1986 [Act 327] in a basis period for a year of assessment in respect of an expenditure incurred out of the income referred to in subparagraph 2(1) shall be disregarded for that year of assessment and subsequent years of assessment.

(2) Where the expenditure incurred in a basis period for a year of assessment is reimbursed, in full or in part, by the income referred to in subparagraph 2(1), any deductions or allowances to be made or would have been made under the Act or the Promotion of Investments Act 1986 in relation to that expenditure shall be disregarded for that year of assessment and subsequent years of assessment.

Maintaining separate record

4. In ascertaining the deductions or allowances in paragraph 3, the person shall maintain a separate record for the income referred to in subparagraph 2(1).

Revocation

5. The Income Tax Act (Exemption) (No. 17) Order 1995 [*P.U. (A) 213/1995*] and the Income Tax (Exemption) (No. 4) Order 2003 [*P.U. (A) 33/2003*] are revoked from the year of assessment 2006.

Made 4 May 2006

[Perb. CR. (8.09)681/(SJ. 18)Vol. 5 (SK. 16); LHDN. 01/35/(S)/42/51/261-1; PN(PU²)80/XLVII]

On behalf and in the name of the Minister of Finance

DATO' DR NG YEN YEN
Deputy Finance Minister I

[To be laid before the Dewan Rakyat pursuant to subsection 127(4) of the Income Tax Act 1967]

P.U. (A) 208.**AKTA UNIVERSITI DAN KOLEJ UNIVERSITI 1971****PERINTAH UNIVERSITI DARUL IMAN MALAYSIA (PEMERBADANAN) 2006**

BAHAWASANYA subseksyen 6(1) Akta Universiti dan Kolej Universiti 1971 [*Akta 30*] memperuntukkan bahawa jika Yang di-Pertuan Agong berpuas hati bahawa adalah suai manfaat demi kepentingan negara supaya suatu Universiti ditubuhkan, dia boleh dengan perintah menubuhkan Universiti itu mengikut subseksyen tersebut:

DAN BAHAWASANYA Yang di-Pertuan Agong berpuas hati bahawa suatu Universiti patut ditubuhkan:

MAKA OLEH YANG DEMIKIAN menurut kuasa yang diberikan kepadanya oleh subseksyen 6(1) Akta itu, Yang di-Pertuan Agong membuat perintah yang berikut:

Nama dan permulaan kuat kuasa

1. (1) Perintah ini bolehlah dinamakan **Perintah Universiti Darul Iman Malaysia (Pemerbadanan) 2006**.

(2) Perintah ini disifatkan telah mula berkuat kuasa pada 1 Januari 2006.

Pemerbadanan

2. (1) Maka hendaklah ditubuhkan suatu institusi pengajian tinggi yang mempunyai taraf Universiti, sebagai suatu pertubuhan perbadanan, bagi maksud mengadakan, memajukan dan mengembangkan pengajian tinggi dalam bidang pengajian Islam, sains, sains kesihatan bersekutu, perubatan, sains makanan, pertanian, bioteknologi, teknologi maklumat dan komunikasi dan bidang pengajian lain yang perlu, serta juga mengadakan penyelidikan dan pengumpulan dan pemajuan pengetahuan, dan penyebaran pengetahuan dalam bidang pengajian itu.

(2) Institusi pengajian tinggi dalam subseksyen (1) hendaklah dikenali dengan nama dan gelaran “Universiti Darul Iman Malaysia”.

(3) Tapak Universiti Darul Iman Malaysia, tempat terletakinya Universiti itu, ialah di Lot PT 1885, Mukim Batu Buruk, Jalan Sultan Mahmud, 20400 Kuala Terengganu, Terengganu Darul Iman.

Dibuat 19 April 2006

[KPT(PUU)S.021/013/017/001; PN(PU²)75/V]

Dengan Titah Perintah

DATO' MUSTAPA BIN MOHAMED
Menteri Pengajian Tinggi

[Akan dibentangkan dalam kedua-dua Majlis Parlimen menurut subseksyen 6(2) Akta Universiti dan Kolej Universiti 1971]

UNIVERSITIES AND UNIVERSITY COLLEGES ACT 1971

UNIVERSITI DARUL IMAN MALAYSIA (INCORPORATION) ORDER 2006

WHEREAS subsection 6(1) of the Universities and University Colleges Act 1971 [Act 30] provides that if the Yang di-Pertuan Agong is satisfied that it is expedient in the national interest that a University should be established, he may by order establish the University in accordance with that subsection:

AND WHEREAS the Yang di-Pertuan Agong is satisfied that a University should be established:

NOW THEREFORE by virtue of the powers conferred upon him by subsection 6(1) of the Act, the Yang di-Pertuan Agong makes the following order:

Citation and commencement

1. (1) This order may be cited as the **Universiti Darul Iman Malaysia (Incorporation) Order 2006**.

(2) This Order is deemed to have come into operation on 1 January 2006.

Incorporation

2. (1) There shall be established a higher educational institution having the status of a University, which shall be a body corporate, for the purpose of providing, promoting and developing higher education in the fields of Islamic studies, science, allied health sciences, medical, food science, agriculture, biotechnology, information and communication technology and other necessary fields of study, as well as to provide for research and the accumulation and advancement of knowledge and the dissemination of such knowledge in those fields of study.

(2) The higher educational institution in subsection (1) shall be known by the name and style of “Universiti Darul Iman Malaysia”.

(3) The site of the Universiti Darul Iman Malaysia, which shall be the seat of the University, is located at Lot PT 1885, Mukim of Batu Buruk, Jalan Sultan Mahmud, 20400 Kuala Terengganu, Terengganu Darul Iman.

Made 19 April 2006

[KPT(PUU)S.021/013/017/001; PN(PU²)75/V]

By Command

DATO' MUSTAPA BIN MOHAMED
Minister of Higher Education

[To be laid before both Houses of Parliament pursuant to subsection 6(2) of the Universities and University Colleges Act 1971]

Hakcipta Pencetak (H)

PERCETAKAN NASIONAL MALAYSIA BERHAD

Semua Hak Terpelihara. Tiada mana-mana bahagian jua daripada penerbitan ini boleh diterbitkan semula atau disimpan di dalam bentuk yang boleh diperolehi semula atau disiarkan dalam sebarang bentuk dengan apa jua cara elektronik, mekanikal, fotokopi, rakaman dan/atau sebaliknya tanpa mendapat izin daripada Percetakan Nasional Malaysia Brhad (Pencetak kepada Kerajaan Malaysia yang dilantik).



DICETAK OLEH
PERCETAKAN NASIONAL MALAYSIA BERHAD,
CAWANGAN KUALA LUMPUR
BAGI PIHAK DAN DENGAN PERINTAH KERAJAAN MALAYSIA