



**PENYATA KEUNTUNGAN OLEH SUATU ENTITI LABUAN DI BAWAH
SEKSYEN 5 ATAU 10 AKTA CUKAI AKTIVITI PERNIAGAAN LABUAN 1990**

RETURN OF PROFITS BY A LABUAN ENTITY UNDER
SECTION 5 OR 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
Form

LE1

CP51A - Pin. 1/2025

TAHUN TAKSIRAN /
YEAR OF ASSESSMENT

| | | | |
|--|--|--|--|
| | | | |
|--|--|--|--|

| BAHAGIAN A / PART A : | | MAKLUMAT ASAS / BASIC PARTICULARS | |
|-----------------------|--|--|---|
| A1 | Nama entiti Labuan / Name of Labuan entity | | |
| A2 | Alamat berdaftar di Labuan / Registered address in Labuan | | |
| | Poskod / Postcode | Bandar / City | |
| | Negeri / State | | |
| A3 | No. Pengenalan Cukai (TIN) / Tax Identification No. (TIN) | A4 | TIN C / PT (jika ada) / TIN C / PT (if any) |
| A5 | No. pemerbadanan atau pendaftaran perniagaan / Incorporation or business registration no. | A6 | TIN majikan / Employer's TIN |
| | | A7 | Tarikh mula beroperasi / Commencement date of operations |
| | | | Hari / Day - Bulan / Month - Tahun / Year |
| A8 | Penukaran tempoh perakaunan dalam tahun semasa / Change of accounting period in the current year | 1 = Ya / Yes 2 = Tidak / No | |
| A9 | Jenis pertukaran tempoh perakaunan / Types of exchange of accounting periods | 1 = Tempoh dipendekkan / Shortened period 2 = Tempoh dipanjangkan / Extended period | |
| A10 | Tempoh perakaunan / Accounting period | dari / from | hingga / to |
| | | Hari / Day - Bulan / Month - Tahun / Year | Hari / Day - Bulan / Month - Tahun / Year |
| A11 | Tempoh asas / Basis period | dari / from | hingga / to |
| | | Hari / Day - Bulan / Month - Tahun / Year | Hari / Day - Bulan / Month - Tahun / Year |
| A12 | Penyata Kewangan disediakan dalam mata wang asing, (Jika 'Ya', isi juga ruang A13) / Financial statements prepared in foreign currency (If 'Yes' also fill in item A13) | 1 = Ya / Yes 2 = Tidak / No | |
| A13 | Jenis mata wang yang dilaporkan dalam penyata kewangan / Types of currencies reported in the financial statements | | |
| A14 | Kadar pertukaran mata wang ke Ringgit Malaysia / Currency exchange rate to Malaysian Ringgit | RM | |
| A15 | Penyimpanan rekod / Record-keeping | 1 = Ya / Yes 2 = Tidak / No | A16 Status perniagaan / Status of business |
| | | | 1 = Beroperasi / In operation 2 = Dorman / Dormant 3 = Dalam proses penggulangan / In the process of winding-up |
| A17 | No. telefon / Telephone no. | A18 | E-mel / E-mail |
| A19 | Jenis entiti Labuan / Type of Labuan entity | 1. Syarikat Labuan / Labuan Company 2. Yayasan Labuan / Labuan Foundation 3. Yayasan Islam Labuan / Labuan Islamic Foundation 4. Perkongsian Islam Labuan / Labuan Islamic partnership 5. Perkongsian terhad Labuan / Labuan limited partnership 6. Perkongsian liabiliti terhad Labuan / Labuan Limited Liability Partnership 7. Amanah Islam Labuan / Labuan Islamic trust 8. Amanah Labuan / Labuan trust 9. Pemegang lesen bank Islam Malaysia / Malaysian Islamic bank licensee 10. Pemegang lesen bank Malaysia / Malaysian bank licensee 11. Lain-lain institusi kewangan Labuan / Any Labuan financial institutions 12. Lain-lain orang yang diisytiharkan oleh Menteri sebagai entiti Labuan / Any person declared by the Minister to be a Labuan entity | |
| A20 | Entiti Labuan ini diperbadankan atau didaftarkan di bawah / This Labuan entity is incorporated or registered under the | 1. Akta Syarikat Labuan 1990 / Labuan Companies Act 1990 2. Akta Yayasan Labuan 2010 / Labuan Foundations Act 2010 3. Akta Amanah Labuan 1996 / Labuan Trusts Act 1996 4. Akta Perkongsian Terhad dan Perkongsian Liabiliti Terhad Labuan 2010 / Labuan Limited Partnerships and Limited Liability Partnerships Act 2010 5. Akta Perkhidmatan Kewangan dan Sekuriti Labuan 2010 / Labuan Financial Services and Securities Act 2010 6. Akta Perkhidmatan Kewangan dan Sekuriti Islam Labuan 2010 / Labuan Islamic Financial Services and Securities Act 2010 | |

BAHAGIAN B / PART B :

MAKLUMAT BERKAITAN SYARAT SUBSTANTIF AKTIVITI PERNIAGAAN LABUAN, KEUNTUNGAN YANG BOLEH DIKENAKAN CUKAI DAN CUKAI KENA DIBAYAR / PARTICULARS ON SUBSTANTIVE REQUIREMENTS FOR LABUAN BUSINESS ACTIVITY, CHARGEABLE PROFIT AND TAX PAYABLE

B1 Keuntungan bersih sebagaimana ditunjukkan dalam akaun beraudit berkenaan dengan aktiviti perniagaan Labuan (aktiviti perdagangan Labuan dan / atau aktiviti bukan perdagangan Labuan), Ruang (g), (h), (i) dan (k) adalah khusus untuk Syarikat Perdagangan Komoditi Antarabangsa Labuan. / Net profit as reflected in the audited financial statements in respect of the Labuan business activity (Labuan trading activity and / or Labuan non-trading activity). Item (g), (h), (i) and (k) are specifically to Labuan International Commodity Trading Company.

| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (k) | (m) | (n) | (p) | (q) |
|-----------------|--|---|--|---|--|--|---|--|---|--|---|---|--|
| Bil. / No | Kod aktiviti perniagaan / Business activity code | Aktiviti menjanakan pendapatan teras / Core income generating activity | Status aktiviti perniagaan / Business activity status | Bilangan pekerja sepanjang masa di Labuan / Number of full time employees in Labuan | Amaun perbelanjaan operasi tahunan di Labuan (RM) / Amount of annual operating expenditure in Labuan (RM) | Patuh kepada apa-apa syarat berhubung dengan orang yang layak dan wajar untuk pekerja sepanjang masa / Comply with any condition in relation to a fit and proper person for full time employees | Patuh kepada syarat kawalan dan pengurusan di Labuan / Comply with the conditions in relation to control and management in Labuan | Jumlah pekerja sepanjang masa di Malaysia termasuk pekerja berkenaan di Labuan / Number of full time employees in Malaysia including those in Labuan | Amaun perbelanjaan operasi tahunan di Malaysia termasuk perbelanjaan berkenaan di Labuan (RM) / Amount of annual operating expenditure in Malaysia including those in Labuan (RM) | Bilangan syarikat berkaitan / Number of related companies | Patuh kepada kehendak substantif / Comply with substantive requirements 1 = Ya / Yes 2 = Tidak / No 3 = Mengikut aktiviti perdagangan utama / By main trade activity 4 = Tidak berkenaan / Not applicable | Amaun kerugian bersih (RM) / Amount of net loss (RM) | Keuntungan bersih [tidak termasuk pendapatan yang diperoleh daripada royalti dan pendapatan lain yang diperoleh daripada pengeksplotan secara komersial hak harta intelek] (RM) / Net profits [do not include income derived from royalty and other income derived from the commercial exploitation of an intellectual property right] (RM) |
| 1 | | 1 = Ya 2 = Tidak 1 = Yes 2 = No | 1 = Aktif 2 = Dorman | | | 1 = Ya 2 = Tidak 1 = Yes 2 = No | 1 = Ya 2 = Tidak 1 = Yes 2 = No | | | | | | |
| 2 | | 1 = Ya 2 = Tidak 1 = Yes 2 = No | 1 = Aktif 2 = Dorman | | | 1 = Ya 2 = Tidak 1 = Yes 2 = No | 1 = Ya 2 = Tidak 1 = Yes 2 = No | | | | | | |
| 3 | | 1 = Ya 2 = Tidak 1 = Yes 2 = No | 1 = Aktif 2 = Dorman | | | 1 = Ya 2 = Tidak 1 = Yes 2 = No | 1 = Ya 2 = Tidak 1 = Yes 2 = No | | | | | | |
| | | | | | | | | | | | | | |
| B2 | Jumlah keuntungan bersih dari ruang (q) / Total of net profits from item (q) | | | | | | | | | | | | |

B3

Keuntungan yang boleh dikenakan cukai / Chargeable profit

Cukai yang dikenakan
/ Tax charged

| | Kadar (%) / Rate (%) | | |
|-----|----------------------|-----|----|
| B3a | .00 | 0% | RM |
| B3b | .00 | 3% | RM |
| B3c | .00 | 24% | RM |

B4

CUKAI YANG DIKENAKAN / TAX CHARGED

Rebat cukai / Tax rebate

Zakat yang dibayar dalam tempoh asas (jika ada) / Zakat which is paid in the basis period (if any)

Terhad kepada B4 /
Restricted to B4

RM

B5

TOLAK: /
Less:

RM

B6

CUKAI KENA DIBAYAR (B4 – B5) / TAX PAYABLE (B4 – B5)

RM

Nama:
 Name:

TIN: LE
 TIN:

BAHAGIAN C / PART C :

MAKLUMAT ENTITI LABUAN / PARTICULARS OF LABUAN ENTITY

| | | | | |
|-----|--|----|--|-----|
| C1 | Alamat surat-menyurat / Correspondence address | | | |
| | | | | |
| | | | | |
| | Poskod / Postcode | | Bandar / Town | |
| | Negeri / State | | Negara / Country | |
| C2 | Alamat C1 merupakan alamat ejen cukai / syarikat amanah Labuan / Address C1 is the address of the tax agent / Labuan trust company | | 1 = Ya ,alamat ejen cukai 1 = Yes , tax agent address 2 = Ya, alamat syarikat amanah Labuan 2 = Yes , Labuan trust company address 3 = Tidak 3 = No | |
| C3 | Maklumat pegawai bertanggungjawab bagi pematuhan (Isi lampiran yang dikehendaki) / Particulars of officer responsible for compliance (Fill in the required appendix) | | | |
| C4 | Maklumat pemegang syer utama syarikat / perkongsian islam Labuan / perkongsian terhad Labuan / pekongsi bagi perkongsian liabiliti terhad Labuan (Jika A19 = 1 / 4 / 5 / 6, isi lampiran yang dikehendaki) / Information on major shareholders of the labuan company / Labuan islamic partnership / Labuan limited partnership / partner of the Labuan limited liability partnership (If A19 = 1 / 4 / 5 / 6, fill in the required appendix) | | | |
| C5 | Maklumat pemunya benefisial Syarikat Labuan (Isi lampiran yang dikehendaki) / Particulars of beneficial owner of Labuan company (Fill in the required appendix) | | | |
| C6a | Mempunyai syarikat berkaitan (Jika C6a = 1, isi item C6b) / Have a related company (If C6a = 1, fill in item C6b) | | 1 = Ya 2 = Tidak 1 = Yes 2 = No | |
| C6b | Bilangan syarikat berkaitan yang menjalankan aktiviti yang layak di bawah Peraturan-Peraturan Cukai Aktiviti Perniagaan Labuan (Kehendak bagi Syarikat Perdagangan Komoditi Antarabangsa Labuan) 2021 / Number of related companies carrying out qualifying activity under Labuan Business Activity Tax (Requirements for Labuan International Commodity Trading Company) Regulations 2021 | | | |
| C7a | Memperoleh pendapatan daripada aktiviti bukan perniagaan Labuan (Jika C7a = 1, isi item C7b) / Derived income from non-Labuan business activity (If C7a = 1, fill in item C7b) | | 1 = Ya 2 = Tidak 1 = Yes 2 = No | |
| C7b | Jumlah pendapatan daripada aktiviti bukan perniagaan Labuan / Total income derived from non-Labuan business activity | RM | | .00 |
| C8a | Memperoleh pendapatan daripada royalti dan pendapatan lain yang diperoleh daripada pengeksploitan secara komersial hak harta intelek (Jika C8a = 1, isi item C8b) / Derived income from royalty and other income derived from the commercial exploitation of an intellectual property right (If C8a = 1, fill in item C8b) | | 1 = Ya 2 = Tidak 1 = Yes 2 = No | |
| C8b | Jumlah pendapatan daripada royalti dan pendapatan lain yang diperoleh daripada pengeksploitan secara komersial hak harta intelek / Total income derived from royalty and other income derived from the commercial exploitation of an intellectual property right | RM | | .00 |
| C9 | Maklumat kewangan syarikat / amanah / perkongsian / yayasan / lain-lain entiti Labuan (Isi lampiran yang dikehendaki) / Financial particulars of company / trust / partnership / foundation / other entities (Fill in the required appendix) | | | |
| C10 | Mempunyai syarikat subsidiari atau entiti berkaitan di luar Labuan / Has subsidiary company(ies) or related entity(ies) outside Labuan | | 1 = Ya 2 = Tidak (Jika 'Ya', isi lampiran yang dikehendaki) 1 = Yes 2 = No (If 'Yes', fill in the required appendix) | |
| C11 | Menerima bayaran daripada seorang pemastautin Malaysia / Received payments from a Malaysian resident | | 1 = Ya 2 = Tidak (Jika 'Ya', isi lampiran yang dikehendaki) 1 = Yes 2 = No (If 'Yes', fill in the required appendix) | |
| C12 | Tuntutan insentif / Incentive claim | | | |

| Kod Insentif / Incentive Code | Amaun Dituntut / Amount Claimed |
|-------------------------------|---------------------------------|
| i. | |
| ii. | |
| iii. | |
| .. | |

BAHAGIAN D / PART D :

MAKLUMAT LAIN / OTHER PARTICULARS

| | | | |
|----|---|--|--|
| D1 | Tertakluk di bawah Peraturan-Peraturan Cukai Aktiviti Perniagaan Labuan (Pelaporan Mengikut Negara) 2017 Subject to the Labuan Business Activity Tax (Country-by-Country Reporting) Regulations 2017 | | 1 = Ya / Yes 2 = Tidak / No (Jika '1', isi ruang D2 / If '1', complete item D2) |
| D2 | Tertakluk sebagai entiti pelapor / bukan entiti pelapor Subject as a reporting entity / non-reporting entity | | 1 = Entiti pelapor (Isi Bahagian E) / 1 = Reporting entity (Complete Part E) 2 = Bukan entiti pelapor (Isi Bahagian F) / 2 = Non reporting entity (Complete Part F) |
| D3 | Mempunyai akaun kewangan di institusi kewangan di luar Malaysia / Has financial account(s) at financial institution(s) outside Malaysia | | 1 = Ya / Yes 2 = Tidak / No |
| D4 | Tertakluk di bawah Peraturan-Peraturan Cukai Aktiviti Perniagaan Labuan (Pertukaran Automatik Maklumat Kewangan) 2018 Subject to the Labuan Business Activity Tax (Automatic Exchange Of Financial Account Information) Regulations 2018 | | 1 = Ya / Yes 2 = Tidak / No |

Nama:
 Name:

TIN: LE
 TIN:

**BAHAGIAN E / PART E : PEMBERITAHUAN SEBAGAI ENTITI PELAPOR (Jika D2 = 1) /
 NOTIFICATION AS A REPORTING ENTITY (If D2 = 1)**

Pemberitahuan sebagai entiti pelapor di bawah Peraturan-Peraturan Cukai Aktiviti Perniagaan Labuan (Pelaporan Mengikut Negara) 2017.
 Notification as a reporting entity under the Labuan Business Activity Tax (Country-by-Country Reporting) Regulations 2017.

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|----|--|------------|--|---------------|--|--------------|--|--|--|------------|--|----------------|--|--------------|---|--|--|---|--|--|--|--|
| E1 | Nama Kumpulan MNE / Name of MNE Group | | | | | | | | | | | | | | | | | | | | | |
| E2 | Tempoh perakaunan / Accounting period | | | - | | | - | | | | | hingga / to | | | - | | | - | | | | |
| | | Hari / Day | | Bulan / Month | | Tahun / Year | | | | Hari / Day | | Bulan / Month | | Tahun / Year | | | | | | | | |
| E3 | Bilangan entiti konstituen di dalam Malaysia / Number of constituent entities in Malaysia | | | | | E4 | Bilangan entiti konstituen di luar Malaysia / Number of constituent entities outside Malaysia | | | | | | | | | | | | | | | |

**BAHAGIAN F / PART F : PEMBERITAHUAN SEBAGAI BUKAN ENTITI PELAPOR (Jika D2 = 2) /
 NOTIFICATION AS A NON-REPORTING ENTITY (If D2 = 2)**

Pemberitahuan sebagai bukan entiti pelapor di bawah Peraturan-Peraturan Cukai Aktiviti Perniagaan Labuan (Pelaporan Mengikut Negara) 2017.
 Notification as a non-reporting entity under the Labuan Business Activity Tax (Country-by-Country Reporting) Regulations 2017.

| | | | | | | | | | | | | | | | | | | | | | | |
|-----|---|--|--|---------------|--|--|--|--|--|------------|--|--|--|--------------|---|--|--|---|--|--|--|--|
| F1 | Nama entiti pelapor / Name of reporting entity | | | | | | | | | | | | | | | | | | | | | |
| F2 | TIN / TIN | | | | | F3 | Negara mastautin / Country of residence | | | | | (Gunakan kod negara) (Use country code) | | | | | | | | | | |
| F4 | Tempoh perakaunan entiti pelapor Accounting period of reporting entity | | | - | | | - | | | | | hingga / to | | | - | | | - | | | | |
| | | Hari / Day | | Bulan / Month | | Tahun / Year | | | | Hari / Day | | Bulan / Month | | Tahun / Year | | | | | | | | |
| F5 | Nama Kumpulan MNE / Name of MNE Group | | | | | | | | | | | | | | | | | | | | | |
| F6 | Status entiti pelapor / Status of reporting entity | 1 = Entiti pemegang muktamad / Ultimate holding entity 2 = Entiti pemegang pengganti / Surrogate holding entity (Jika '2', isi ruang F7a dan F7b) / (If '2', fill in F7a and F7b) | | | | | | | | | | | | | | | | | | | | |
| F7a | Nama entiti pemegang muktamad / Name of ultimate holding entity | | | | | | | | | | | | | | | | | | | | | |
| F7b | Negara mastautin / Country of residence | | | | | (Gunakan kod negara) / (Use country code) | | | | | | | | | | | | | | | | |

AKUAN / DECLARATION

| | | | | | | | | | | | | |
|---|--|--|--|--|--|--|--|--|--|--|--|--|
| Saya / Kami * I / We * | | | | | | | | | | | | |
| No. pengenalan / No. passport * Identification no. / Passport no.* | | | | | | | | | | | | |

(* Potong yang tidak berkenaan / Delete whichever is not applicable)

Dengan ini mengakui bahawa penyata keuntungan ini mengandungi maklumat yang benar, betul dan lengkap mengenai cukai entiti Labuan yang tersebut di atas berdasarkan akaun beraudit seperti mana yang dikehendaki di bawah Akta Cukai Aktiviti Perniagaan Labuan 1990. /
 Hereby declare that this return of profits contains information that is true, correct and complete pertaining to the tax of the Labuan entity above based on audited accounts as required under the Labuan Business Activity Tax Act 1990.

| | | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Tandatangan pembuat penyata / Signature of person making the return : | | | | | | | | | | | | |
| | | | | | | | | | | | | |

Tarikh / Date :

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 Hari / Day Bulan / Month Tahun / Year

Jawatan / Designation :

| |
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- | | | | | |
|--|--|----------------------------|-------------------------------|--|
| 1 = Pengurus atau pegawai utama di Malaysia / Manager or principal officer in Malaysia | 2 = Pengarah pemastautin mengikut Akta Syarikat Labuan 1990 / Resident director as provided in the Labuan Companies Act 1990 | 3 = Setiausaha / Secretary | 4 = Pemegang amanah / Trustee | 5 = Pelikuidasi atau penerima / Liquidator or receiver |
| 6 = Pekongsi atau pekongsi umum / Partner or general partner | 7 = Pekongsi yang ditentukan / Designated partner | 8 = Pegawai / Officer | 9 = Ejen Cukai | 10 = Lain-lain (orang yang melaksanakan fungsi 1,2,3,atau 4) / Others (person performing function of 1,2,3 or 4) Nyatakan/ Specify |

Nota / Note :

Penandatangan adalah orang yang bertanggungjawab bagi pematuhan mengikut seksyen 16 Akta Cukai Aktiviti Perniagaan Labuan 1990.
 The signatory is a person responsible for compliance in accordance with section 16 of the Labuan Business Activity Tax Act 1990.