

**Advent Tax Flash  
Index for Year 2018**

<b>Month</b>	<b>Contents</b>	<b>Reference</b>
<b>January</b>	Finance (No. 2) Act 2017	Finance (No. 2) Act 2017
	Income Tax (Amendment) Act 2017 and Labuan Business Activity Tax (Amendment) (No. 2) Act 2017	Income Tax (Amendment) Act 2017 Labuan Business Activity Tax (Amendment) (No. 2) Act 2017
	PR No. 7/2017 – Disposal of Plant or Machinery Part I – Other than Controlled Sales	PR No. 7/2017 Tax Flash – July 2013
	PR No. 8/2017 – Professional Indemnity Insurance	PR No. 8/2017
	PR No. 9/2017 – Reinvestment Allowance Part I – Manufacturing Activity	PR No. 9/2017 Tax Flash – November 2012
	PR No. 10/2017 - Reinvestment Allowance Part II - Agricultural and Integrated Activities	PR No. 10/2017 Tax Flash – November 2012
	Practice Note No. 3/2017 - Income Tax (Exemption) (No. 9) Order 2017	Practice Note No. 3/2017 Tax Flash – November 2017
	Set-Off for Tax Charged on Actuarial Surplus under <i>Takaful</i> Business	Income Tax (Set-Off for Tax Charged on Actuarial Surplus under <i>Takaful</i> Business) Rules
	Stamp Duty Exemption for Purchasers of a Revived Residential Property	Stamp Duty (Exemption) (No. 5) 2013 (Amendment) Order 2017 Tax Flash – April 2013 Tax Flash – February 2016
	Stamp Duty Exemption for a Rescuing Contractor/Developer	Stamp Duty (Exemption) (No. 6) Order 2013 (Amendment) Order 2017 Tax Flash – April 2013 Tax Flash – February 2016
	Stamp Duty Exemption for Sale and Purchase Transaction of Structured Warrant or Exchanged-Traded Fund	Stamp Duty (Exemption) (No. 2) Order 2017
	GST: PR 1/2018 - Supply of Commercial Residential Premises	
	GST Regulations	
GST Orders		
GST Announcement		
<b>February</b>	PR No. 12/2017 – Appeal Against an Assessment and Application for Relief	PR No. 12/2017 Tax Flash – June 2012 Tax Flash – November 2015
	Tax Exemption on Income Derived by Angel Investor	Income Tax (Exemption) (No. 3) 2014 (Amendment) Order 2017 Tax Flash – July 2014
	Tax Exemption on Income Derived from Group Inclusive Tour Package	Income Tax (Exemption) (No. 11) 2016 (Amendment) Order 2017 Tax Flash – January 2017
	Tax Exemption on Income Derived from Domestic Tour Package	Income Tax (Exemption) (No. 12) 2016 (Amendment) Order 2017 Tax Flash – January 2017
	Automatic Exchange of Financial Account Information	Income Tax (Automatic Exchange of Financial Account Information) (Amendment) Rules 2017 Tax Flash – January 2017
	Country-by-Country Reporting	Income Tax (Country-by-Country Reporting) (Amendment) Rules 2017 Tax Flash – February 2017
	Labuan - Country-by-Country Reporting	Labuan Business Activity Tax (Country-by-Country Reporting) Regulations 2017
<b>March</b>	Public Ruling No. 1/2018 – Disposal of Plant and Machinery Part II – Controlled Sales	PR No. 1/2018
	Amendments to Guidelines for Income Tax Treatment of MFRS 5 : Non-Current Assets Held for Sale and Discontinued Operations	Guideline for Income Tax Treatment of MFRS 5 (Amendment) Tax Flash – July 2013
	Tax Exemption on Shipping Profits	Income Tax (Exemption) Order 2018 Income Tax (Exemption) (No. 2) Order 2018 Tax Flash – June 2012
	GST Guide on Accounting Software Enhancement Towards GST Compliance (Revised as at 8 <sup>th</sup> March 2018)	
<b>April</b>	Tax Audit Framework	Tax Audit Framework (Amendment 1/2018) (in <i>Bahasa Malaysia</i> ) Tax Flash – June 2017
	PN No. 1/2018 - Tax Treatment on Digital Advertising Provided by a Non-Resident	PN No. 1/2018
	Taxation of Digital Economy	
	Stamp Duty Exemption on Contract Note for Sale and	Stamp Duty (Exemption) Order 2018

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	Purchase of Medium and Small Capital Company	
<b>May</b>	PR No. 2/2018 – Tax Incentive for Returning Expert Programme	PR No. 2/2018
	Guidelines on the Establishment and Operations of Labuan Leasing Business	Guidelines on the Establishment and Operations of Labuan Leasing Business Tax Flash – September 2013
	GST	
<b>May (Special Edition)</b>	GST Matters	Section 66 of the GST Act 2014
<b>June</b>	Tax Investigation Framework 2018 (Revised)	Tax Investigation Framework 2018 (Revised)
	PN No. 2/2018 – Clarification on the Non-Application Clause in Income Tax Orders and Income Tax Rules	PN No. 2/2018
<b>July</b>	PR No. 1/2014 – WT on Special Classes of Income	PR No. 1/2014 (amended) Tax Flash – February 2014
	RPGT Guidelines	RPGT Guidelines (Updated on 13.06.2018) Tax Flash – July 2013
	ACA for ICT Equipment	Income Tax (Accelerated Capital Allowance) (Information and Communication Technology Equipment) Rules 2018
<b>July (Special Edition)</b>	Proposed Sales Tax Implementation Model	Proposed Goods Exempted from Sales Tax
	Proposed Service Tax Implementation Model	
<b>August</b>	PR No. 7/2017 – Disposal of Plant or Machinery Part I – Other than Controlled Sales	PR No. 7/2017 (amended)
	Guidelines on Deduction for Expenses in Relation to Secretarial Fee and Tax Filing Fee	Guidelines on Deduction for Expenses in Relation to Secretarial Fee and Tax Filing Fee (Amended on 17.08.2018) Tax Flash – March 2017 Tax Flash – November 2017
<b>August (Special Edition No. 1)</b>	Goods and Services Tax (Repeal) Bill 2018	Goods and Services Tax (Repeal) Bill 2018
	Sales Tax Bill 2018	Sales Tax Bill 2018 Customs (Amendment) Bill 2018 Free Zones (Amendment) Bill 2018 Tax Flash – July 2018 (Special Edition)
	Service Tax Bill 2018	Service Tax Bill 2018
<b>August (Special Edition No. 2)</b>	Various Proposed Sales and Service Tax ["SST"] Regulations and Orders	Tax Flash – August 2018 (Special Edition No. 1)
	The Proposed Sales Tax (Person Exempted from Payment of Tax) Order 2018	The Proposed Sales Tax (Person Exempted from Payment of Tax) Order 2018
	The Proposed Sales Tax (Exemption from Registration) Order 2018	The Proposed Sales Tax (Exemption from Registration) Order 2018
	The Proposed Service Tax Regulations 2018	The Proposed Service Tax Regulations 2018
<b>September</b>	PR No. 3/2018 – Qualifying Expenditure and Computation of IBA	PR No. 3/2018
	PR No. 4/2018 – Taxation of a Resident Individual Part I – Gifts or Contributions and Allowable Deductions	PR No. 4/2018
	PR No. 5/2018 – Taxation of a Resident Individual Part II – Computation of Total Income and Chargeable Income	PR No. 5/2018
	PR No. 6/2018 – Taxation of a Resident Individual Part III – Computation of Income Tax and Tax Payable	PR No. 6/2018
<b>October</b>	PR No. 7/2018 – Accelerated Capital Allowance	PR No. 7/2018 Tax Flash – September 2017 Tax Flash – May 2013
	PR No. 8/2018 – Tax Incentives for BioNexus Status Companies	PR No. 8/2018
	Guidelines on Income Tax Exemption for Religious Institution or Organisation under the Income Tax (Exemption) Order 2017	Guidelines on Income Tax Exemption for Religious Institution or Organisation under the Income Tax (Exemption) Order 2017 Tax Flash – March 2017
	Stamp Duty Exemption for Sale and Purchase of Shares of a Medium and Small Capital Company	Stamp Duty (Exemption) Order 2018
<b>November</b>	PR No. 9/2018 – Taxation of Unit Holders of REIT/PTF	PR No. 9/2018 Tax Flash – December 2012
	Deduction of Management Expenses for Shareholders' Fund of <i>Takaful</i> Business	PN No. 4/2018
	Tax Exemption for the Statutory Income Derived from the Business of Qualifying Person and Qualifying Ringgit Account	Income Tax (Exemption) (No. 3) Order 2018
	Stamp Duty Exemption for Home Financing Facility	Stamp Duty (Exemption) (No. 2) Order 2018
	Stamp Duty Exemption for the Restructuring or Rescheduling of Loans or Financing	Stamp Duty (Exemption) (No. 3) Order 2018

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	Minimum Wages	Minimum Wages Order 2018
<b>November (Special Edition No. 1)</b>	2019 Budget Highlight	2019 Budget Speech Appendices to Budget Speech
<b>November (Special Edition No. 2)</b>	2019 Budget Highlights	2019 Budget Speech Appendices to Budget Speech Finance Bill 2018 Income Tax (Amendment) Bill 2018 Labuan Business Activity Tax (Amendment) Bill 2018
<b>December</b>	Update on Transfer Pricing Guidelines 2012	Appendix A of Transfer Pricing Guidelines 2012 (Updated) Tax Flash – July 2017
	Reduced Penalty Rates under Special Program for Voluntary Disclosure	Operational Guidelines No. 1/2018 (Amended on 26th November 2018) Tax Flash – November 2018 (Special Edition No. 2)
	Minimum Wages	Minimum Wages Order (Amendment) 2018 Tax Flash – November 2018
<b>December (Special Edition)</b>	2019 Budget Highlights	2019 Budget Speech Appendices to Budget Speech Finance Bill 2018 Income Tax (Amendment) Bill 2018 Labuan Business Activity Tax (Amendment) Bill 2018 Amendments to Finance Bill 2018