

**Advent Tax Flash  
Index for Year 2010**

Month	Contents	Reference
January	Finance Act 2010	
	Real Property Gains Tax	Real Property Gains Tax (Exemption) (No. 2) Order 2009
	Schedular Tax Deductions	Income Tax (Deduction from Remuneration) (Amendment) Rules 2009
	Tax Deduction for Investment in an Approved Forest Plantation Project	Income Tax (Deduction for Investment in an Approved Forest Plantation Project) Rules 2009
	Tax Exemption for New Forest Plantation Project or Expansion Forest Plantation Project	Income Tax (Exemption) (No. 10) Order 2009
	Surrendering Adjusted Loss of a Company that Undertakes Forest Plantation Project	Income Tax (Exemption) (No. 11) Order 2009
	Service Tax on Credit Cards and Charge Cards	Service Tax (Rate of Tax) Order 2009 Guideline for Service Tax on Credit Cards and Charge Cards
	Labuan Holding Company to Carry on Business in Kuala Lumpur	Offshore Companies (Exemption) Order 2009
	Annual Fee for Management and Operation Office of Labuan Holding Company in Kuala Lumpur	Labuan Offshore Financial Services Authority (Annual Fee for Management and Operation Office of Labuan Holding Company in Kuala Lumpur) Order 2009
	Second Addendum to Public Ruling – Withholding Tax on Special Classes of Income	Second Addendum to PR No. 4/2005
February	RPGT Guidelines	RPGT Guidelines RPGT Forms
	Deduction for Contribution to Retirement Fund	Income Tax (Deduction for Contribution to Retirement Fund) Rules 2010
	Renovation or Refurbishment Allowances	Income Tax (Renovation or Refurbishment Expenditure) Rules 2010
	Guidelines on Tax Exemption of Grants or Subsidies, and Income of Statutory Authority	Guidelines on Tax Exemption of Grants or Subsidies and Income of Statutory Authority
March	Malaysia White Listed by OECD	
	Labuan IBFC	
	Service Tax – List of Taxable and Non-Taxable Services	Service Tax and No Tax List
April	GST Bill – Deferment of Second Reading	
	Public Ruling - Withholding Tax on Income under Paragraph 4(f)	PR No. 1/2010
	Fourth Addendum to Public Ruling – Benefits-In-Kind	Fourth Addendum to PR No. 2/2004
	Introduction of GST to be Postponed	
	Income Tax (Exemption) (No. 5) (Revocation) Order 2010	Income Tax (Exemption) (No.5) (Revocation) Order 2010
May	DTA between Malaysia and Germany	
	DTA between Malaysia and Brunei Darussalam	Double Taxation Relief (The Government of His Majesty The Sultan and Yang Di-Pertuan of Brunei Darussalam) Order 2010
June	Industrial Building Allowance for Building Constructed under Privatisation Project and Private Financing Initiatives	Income Tax (Industrial Building Allowance) (Building under Privatisation Project and Private Financing Initiatives) Rules 2010
	Stamp Duty Exemption for Purchase of Flat	Stamp Duty (Exemption) Order 2010
July	Public Ruling – Allowable Pre-operational and Pre-commencement of Business Expenses	PR No. 2/2010
	Exemption Income from <i>Sukuk Ijarah</i>	Income Tax (Exemption) Order 2010
	DTA between Malaysia and Republic of Senegal	Double Taxation Relief (The Government of the Republic of Senegal) Order 2010
	Protocol Amending DTA between Malaysia and Belgium	Double Taxation Relief (The Government of Belgium) (Amendment) Order 2010
August	Protocol to Amend the Article on Exchange of Information in Certain Double Tax Agreements	Double Taxation Relief (Amendment) Orders 2010 - France, Japan Netherlands, Ireland, Australia and Turkey
	Guidelines on Petroleum Income Tax	Guidelines on Petroleum Income Tax
September	DTA between Malaysia and Germany	Double Taxation Relief (The Federal Republic of Germany) Order 2010
	DTA between Malaysia and The Republic of Kazakhstan	DTA between Malaysia and the Republic of Kazakhstan

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September	Income Tax (Special Treatment on Interest on Housing Loan) (Amendment) Regulations 2010	Income Tax (Special Treatment on Interest on Housing Loan) (Amendment) Regulations 2010
	Protocol Amending DTA between Malaysia and Indonesia	Protocol Amending the DTA between Malaysia and Indonesia
	Protocols to Amend the Articles on Exchange of Information - DTA between Malaysia and Kuwait - DTA between Malaysia and Seychelles	Double Taxation Relief (The Government of The State of Kuwait) (Amendment) Order 2010 Double Taxation Relief (The Government of The Republic of Seychelles) (Amendment) Order 2010
	Liberalisation of Foreign Exchange Administration Rules	
October	2011 Budget Highlights	2011 Budget Speech Appendices to Budget Speech Finance (No. 2) Bill 2010
November	Preferential Tax Treatment for Knowledge Workers in Iskandar Malaysia	Income Tax (Determination of Knowledge Worker, Qualified Activity and Specified Region) Rules 2010
	DTA between Malaysia and The Republic of San Marino	Double Taxation Relief (The Government of The Republic of San Marino) Order 2010
	Protocol Amending DTA between Malaysia and United Kingdom	Double Taxation Relief (The Government of The United Kingdom of Great Britain and Northern Ireland) Order 2010
	Guidelines on Captive Insurance Business in Labuan IBFC	Guidelines on Captive Insurance Business in Labuan IBFC
December	Guidelines on Procedure for Submission of Amended Return Form	Guidelines on Procedure for Submission of Amended Return Form
	Increase in Service Tax Rate	Service Tax (Rate of Tax) (Amendment) Order 2010
	Service Tax on Paid Television Broadcasting Services	Service Tax (Amendment) Regulations 2010
	Guidelines on Implementation of Charge of Service Tax Based on 2011 Budget Announcement - Increase in Rate of Service Tax from 5% to 6%	Guidelines on Implementation of Charge of Service Tax Based on 2011 Budget Announcement
	Recent Tax Case - KPHDN v TT	Issue : RPGT – whether disposal price of real property shares included amounts paid to creditors of company