

**Advent Tax Flash  
Index for Year 2011**

<b>Month</b>	<b>Contents</b>	<b>Reference</b>
January	Tax Exemption on Income Received from Sale of CER	Income Tax (Exemption) (No. 2) Order 2010
	Double Deduction for Premium for Export Credit Insurance Based on Takaful Concept	Income Tax (Deduction for Premium for Export Credit Insurance Based on Takaful Concept) Rules 2010
	Stamp Duty on Service Agreements	Stamp Duty (Remission) (No. 4) Order 2010
	Stamp Duty Exemption on Loan Agreements to Purchase Residential Properties	Stamp Duty (Remission) (No. 2) Order 2010
	Stamp Duty Exemption on Instruments of Transfer of Ownership for Residential Properties	Stamp Duty (Remission) (No. 3) Order 2010
	Double Taxation Relief (The Government of the Lao People's Democratic Republic) Order 2010	Double Tax Relief (The Government of the Lao People's Democratic Republic) Order 2010
	DTA Between Malaysia and Germany Enters into Force	
	DTA Between Malaysia and San Marino Enters into Force	
February	Public Ruling – Taxation of Malaysian Employees Seconded Overseas	PR No. 1/2011
	Public Ruling – Interest Expense and Interest Restriction	PR No. 2/2011
	Tax Exemption on Export Sales of Motor Vehicles, Automobile Components or Parts	Income Tax (Exemption) Order 2011
	Deferment on the Implementation of Income Tax (Thin Capitalisation) Rules	
	Recent Tax Case - KPHDN v Shaklee Products (Malaysia) Sdn Bhd	Issue : Tax deductibility of franchise fees
March	Finance Act 2011	Finance Act 2011
	Amendment to Incentive for Forest Plantation Project	Income Tax (Exemption) (No.11) (Amendment) Order 2011
	Stamp Duty Exemption on Instruments Executed by Labuan Corporation	Stamp Duty (Exemption) Order 2011
	Stamp Duty Exemption on Renewal of Islamic Revolving Financing Facility	Stamp Duty (Exemption) (No. 2) Order 2011
	Stamp Duty Remission on Rescheduling and Restructuring of Islamic Revolving Financing Facility	Stamp Duty (Remission) Order 2011
April	Public Ruling - Investment Holding Company	PR No. 3/2011
	Public Ruling – Income from Letting of Real Property	PR No. 4/2011
May	Guidelines on Broadband Subscription	Guidelines on Broadband Subscription
	Guidelines on Medical Expenses on Serious Diseases	Guidelines on Medical Expenses on Serious Diseases
	Incentives under Returning Expert Programme	
	Service Tax – List of Taxable and Non-Taxable Services	List of Taxable and Non-Taxable Services
June	Public Ruling – Residence Status of Companies and Bodies of Persons	PR No. 5/2011
	Public Ruling – Residence Status of Individuals	PR No. 6/2011
	Tax Exemption on Gains or Profits Received from Investment in Islamic Securities	Income Tax (Exemption) (No. 2) Order 2011
	Tax Exemption for Approved Food Production Project	Income Tax (Exemption) (No. 3) Order 2011
	Tax Deduction for Investment in Approved Food Production Project	Income Tax (Deduction for Investment in an Approved Food Production Project) Rules 2011
	Tax Deduction for Contribution to Universal Service Provision Fund	Income Tax (Deduction for Contribution to Universal Service Provision Fund) Rules 2011
	Updated List of Certification Bodies	List of Certification Bodies
	Revised Guidelines on RPGT	Guidelines on RPGT (Revised)
	Protocol to Amend the Article on Exchange of Information - Double Taxation Agreement between Malaysia and Bahrain	Double Taxation Relief (The Government of The Kingdom of Bahrain) (Amendment) Order 2011

Month	Contents	Reference
July	Guidelines on Tax Treatment on Interest Income for Pawnbroking Industry	Guidelines on Tax Treatment on Interest Income for Pawnbroking Industry
	Petroleum (Income Tax) (Amendment) Bill 2011	Petroleum (Income Tax) (Amendment) Bill 2011
	GST – Draft Guidelines	GST General Guide GST Industry Guides - Manufacturing Sector - Warehousing Scheme - Approved Jeweller Scheme - Approved Toll Manufacturer Scheme - Approved Trader Sector GST Specific Guides - Agent - Exports - Partial Exemption, Apportionment and Annual Adjustment
	Recent Tax Case - MBMSB v KPHDN	Issue : Tax deductibility of sponsorship / advertising, withdrawal of stock-in-trade for own use, payments to dealers etc.
August	Income Tax (Exchange of Information) Rules 2011	Income Tax (Exchange of Information) Rules 2011
	Tax Exemption on Gains and Profits Received from <i>Sukuk Wakala</i>	Income Tax (Exemption) (No. 4) Order 2011
	New Form - Information on Cross Border Transactions	Form MNE [1/2011] – Information on Cross Border Transactions
	GST – Draft Guidelines	GST Guides - Duty Free Shop - Designated Areas
	Recent Tax Case - SHSB v KPHDN	
September	Public Ruling – Notification of Change in Accounting Period of a Company / Trust Body / Co-operative Society	PR No. 7/2011
	New Penalty Rates for Late Submission of Tax Returns	
	Petroleum (Income Tax) (Amendment) Act 2011	Petroleum (Income Tax) (Amendment) Act 2011
	GST – Draft Guidelines	GST Industry Guides - Auctioneer - Relief on Second-Hand Goods (Margin Scheme) GST Specific Guides - Import - Transfer of Business as a Going Concern
October	2012 Budget Highlights	2012 Budget Speech Appendices to Budget Speech Finance (No. 2) Bill 2011
November	Update on Public Ruling – Investment Holding Company	PR No. 3/2011
	Tax Exemption for Buildings Awarded with GBI Certificate	Income Tax (Exemption) (No. 5) Order 2011
	Deduction for Expenditure on Issuance of Islamic Securities Pursuant to Principles of <i>Murabahah</i> and <i>Bai' Bithaman Ajjil</i>	Income Tax (Deduction for Expenditure on Issuance of Islamic Securities Pursuant to Principles of <i>Murabahah</i> and <i>Bai' Bithaman Ajjil</i> ) Rules 2011
	Deduction Relating to Transaction with Non-Members for Club, Association or Similar Institution	Income Tax (Deduction Relating to Transaction with Non-Members for Club, Association or Similar Institution) Rules 2011
	Protocol to Amend the Article on Exchange of Information - Double Tax Agreement between Malaysia and South Africa	Double Taxation Relief (The Government of The Republic of South Africa) (Amendment) Order 2011
December	Public Ruling – Foreign Nationals Working in Malaysia – Tax Treatment	PR No. 8/2011
	Public Ruling – Co-operative Society	PR No. 9/2011
	Deduction for Payment of Premium to Malaysia Deposit Insurance Corporation	Income Tax (Deduction for Payment of Premium to Malaysia Deposit Insurance Corporation) Rules 2011
	Service Tax Exemption for Free Zones, Duty Free Islands and Joint Development Area	Service Tax Exemption for Free Zones, Duty Free Islands and Joint Development Area