

**Advent Tax Flash
Index for Year 2013**

Month	Contents	Reference
January	Public Ruling – Taxation of REIT/PTF	PR No. 9/2012
	Public Ruling – Tax Treatment of Malaysian Ship	PR No. 10/2012
	Public Ruling – Employee Share Scheme Benefit	PR No. 11/2012
	Tax Exemption of Income Derived from Domestic Tours	Income Tax (Exemption) (No. 11) Order 2012
	Double Deduction for Contribution by Licensed Insurers to the Malaysian Motor Insurance Pool	Income Tax (Deduction) for Contribution by Licensed Insurers to the Malaysian Motor Insurance Pool) Rules 2012
	Exemptions for ASEAN Infrastructure Fund Limited	Income Tax (Exemption) (No. 10) Order 2012 Labuan Business Activity Tax Act (Exemption) Order 2012 RPGT (Exemption) (No. 2) Order 2012 Stamp Duty (Exemption) (No. 5) Order 2012 MOF's Letter dated 11th December 2012
February	Finance Act 2013	Finance Act 2013
	Public Ruling – Share Schemes Benefit for Cross Border Employees	PR No. 12/2012
	Tax Exemption of Income Derived from the Business of a Child Care Centre	Income Tax (Exemption) Order 2013
	Tax Exemption of Income Derived from Group Inclusive Tours	Income Tax (Exemption) (No. 2) Order 2013
	Tax Exemption of Income Derived from the Business of a Kindergarten	Income Tax (Exemption) (No. 3) Order 2013
	Double Deduction for the Provision of Child Care Centre	Income Tax (Deduction) for the Provision of Child Care Centre) Rules 2013
	IBA for Child Care Centre	Income Tax (IBA) (Child Care Centre) Rules 2013
	IBA for Kindergarten	Income Tax (IBA) (Kindergarten) Rules 2013
	ACA for Security Control Equipment and Monitoring Equipment	Income Tax (ACA) (Security Control Equipment and Monitoring Equipment) Rules 2013
	Double Deduction for Participation in an Approved Career Fair	Petroleum (Income Tax) (Deduction for Participation in an Approved Career Fair) Rules 2013
March	Public Ruling – Deductions for Promotion of Exports	PR No. 1/2013
	Tax Incentive Relating to Tun Razak Exchange	Income Tax (Exemption) (No. 4) Order 2013 Income Tax (Deduction for Relocation Costs for TRX Marquee Status Company) Rules 2013 Income Tax (Deduction for Rental Payments) (TRX Marquee Status Company) Rules 2013 Income Tax (IBA) (TRX Marquee Status Company) Rules 2013 Income Tax (ACA) (TRX Marquee Status Company) Rules 2013 Stamp Duty (Exemption) Order 2013 Stamp Duty (Exemption) (No. 2) Order 2013
	Tax Incentives for RAPID Complex	Income Tax (Exemption) (No. 5) Order 2013 Income Tax (Exemption) (No. 6) Order 2013 Income Tax (Exemption) (No. 7) Order 2013 Income Tax (Exemption) (No. 8) Order 2013 Income Tax (Deduction for Pre-Commencement Expenses in Relation to RAPID) 2013 Stamp Duty (Exemption) (No. 3) Order 2013
	Deduction for Investment in a Project of Commercialisation of R&D Findings	Income Tax (Deduction for Investment in a Project of Commercialisation of R&D Findings) Rules 2013
	Deduction for Expenditure on Issuance of Retail Debenture and Retail <i>Sukuk</i>	Income Tax (Deduction for Expenditure on Issuance of Retail Debenture and Retail <i>Sukuk</i>) Rules 2013
	Double Deductions for Freight Charges for Export of Rattan and Wood-Based Products	Income Tax (Deductions for Freight Charges) (Amendment) Rules 2013
	Stamp Duty Exemption on Instruments in relation to Sale and Purchase of Retail Debenture and Retail <i>Sukuk</i>	Stamp Duty (Exemption) (No. 4) Order 2013

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April	Public Ruling – Perquisites from Employment	PR No. 2/2013
	Public Ruling – Benefits In Kind	PR No. 3/2013
	Guidelines on Taxation of Electronic Commerce	Guidelines on Taxation of e-Commerce
	Guidelines on Application for Status and Incentive for Setting Up a TMC	Guidelines on Application for Status and Incentive for Setting Up a TMC
	Guidelines on the Establishment of LITC under the GIFT	Guidelines on the Establishment of LITC under the GIFT
	Tax Incentives for Reviving Abandoned Projects	Income Tax (Exemption) (No. 9) Order 2013 Income Tax (Deduction for Expenses in Relation to Interest and Incidental Cost in Acquiring Loan for Abandoned Projects) Rules 2013 Stamp Duty (Exemption) (No. 5) Order 2013 Stamp Duty (Exemption) (No. 6) Order 2013
	Petroleum (Income Tax) (Investment Allowance) Regulations 2013	Petroleum (Income Tax) (Investment Allowance) Regulations 2013
	ACA for Petroleum Operations in a Marginal Field	Petroleum (Income Tax) (ACA) (Marginal Field) Rules 2013
May	Tax Exemption for LITC	Labuan Business Activity Tax (Exemption) Order 2013 Labuan Business Activity Tax (Exemption) (No. 2) Order 2013
	Public Ruling – Accelerated Capital Allowance	PR No. 4/2013
	Deduction for Payment of Premium to Malaysia Deposit Insurance Corporation	Income Tax (Deduction for Payment of Premium to Malaysia Deposit Insurance Corporation) Rules 2013
	Income Tax (Deduction for Expenditure on Issuance of Retail Debenture and Retail <i>Sukuk</i>) Rules 2013 - Corrigendum	Income Tax (Deduction for Expenditure on Issuance of Retail Debenture and Retail <i>Sukuk</i>) Rules 2013 - Corrigendum
	RPGT Exemption on Disposal of Chargeable Asset to a Business Trust	RPGT (Exemption) Order 2013
	Petroleum (Income Tax) (Marginal Field) Regulations 2013	Petroleum (Income Tax) (Marginal Field) Regulations 2013
	Tax Exemption on Income Derived from Petroleum Operations in a Marginal Field	Petroleum (Income Tax) (Exemption) Order 2013
	Stamp Duty (Exemption) (No. 4) Order 2013 - Corrigendum	Stamp Duty (Exemption) (No. 4) Order 2013 – Corrigendum
June	Stamp Duty Exemption on Transfer of Business, Asset or Real Property to a Business Trust	Stamp Duty (Exemption) (No. 7) Order 2013
	Public Ruling – Taxation of Unit Holders of Unit Trust Funds	PR No. 5/2013
	Public Ruling – Unit Trust Funds Part II – Taxation of Unit Trusts	PR No. 6/2013
	Criteria for the Grant of Pioneer Status to a Small Company	Promotion of Investments (Criteria for the Grant of Pioneer Status to a Small Company) Order 2013
	Promotion of Investments (Declaration of Shareholders' Funds in Relation to a Small Scale Company under Section 2) (Amendment) Order 2013	Promotion of Investments (Declaration of Shareholders' Funds in Relation to a Small Scale Company under Section 2) (Amendment) Order 2013
	Stamp Duty Exemption for Restructuring and Rescheduling of Loans	Stamp Duty (Exemption) (No. 8) Order 2013
	GST - Draft Guides	Guide on Hire Purchase and Credit Sale Guide on Leasing Guide on Freight Transportation Guide on Passenger Transportation Guide for Insurance and Takaful Guide for Input Tax Credit Guide on Supply
July	Public Ruling – Unit Trust Funds – Part 1 – An Overview	PR No. 7/2013
	Public Ruling – Gratuity	PR No. 8/2013
	Guidelines for Income Tax Treatment of MFRS 5: Non-Current Assets Held for Sale and Discontinued Operations	Guidelines for Income Tax Treatment of MFRS 5 : Non- Current Assets Held for Sale and Discontinued Operations
	Guidelines for Income Tax Treatment of MFRS 123 : Borrowing Cost	Guidelines for Income Tax Treatment of MFRS 123 : Borrowing Cost
	Guidelines on RPGT – Updated on 18 June 2013	Guidelines on RPGT
Stamp Duty Exemption on Instruments to Promote Malaysia International Islamic Financial Centre	Stamp Duty (Exemption) (No. 9) Order 2013	

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August	Public Ruling – Special Deduction for Expenditure on Treasury Shares	PR No. 9/2013
	Public Ruling – Taxation on Business Trust	PR No. 10/2013
	2013 Tax Audit Framework	2013 Tax Audit Framework
	Guidelines for Income Tax Treatment of MFRS 140: Investment Property	Guidelines for Income Tax Treatment of MFRS 140: Investment Property
	Guidelines on Responsibility to Disclose Payment Details to Agents, Distributors or Dealers in the Form CP58 under Section 83A of the Act	Guidelines on Responsibility to Disclose Payment Details to Agents, Distributors or Dealers in the Form CP58
	Deduction for Cost of Acquisition of Foreign Owned Company	Income Tax (Deduction for Cost of Acquisition of Foreign Owned Company) Rules 2013
	Meaning of “Personal Computer” for Deduction under Section 46(1)(j) of the Act	IRB – Announcement dated 15 th July 2013
	Labuan Business Activity Tax (Forms) Regulations 2013	Labuan Business Activity Tax (Forms) Regulations 2013
September	GST – Draft Guides	Guide on Pawnbroking Guide on Moneylenders Guide on Airline Industry
	Double Deduction for Training Costs under <i>Skim Latihan</i> 1Malaysia for Unemployed Graduates	Income Tax (Deduction for Training Costs under <i>Skim Latihan</i> 1Malaysia for Unemployed Graduates) Rules 2013
	Exemptions Relating to <i>Sukuk Kijang</i> Issued by BNM Kijang Berhad	Income Tax (Exemption) (No. 10) Order 2013 Real Property Gains Tax (Exemption) (No. 2) Order 2013 Stamp Duty (Exemption) (No. 10) Order 2013
	Remission of Tax and Stamp Duty Relating to <i>Sukuk Ijarah</i> Issued by Syarikat Prasarana Negara Berhad	Loans Guarantee (Bodies Corporate) (Remission of Tax and Stamp Duty) (No. 4) Order 2013
	Guideline and Procedures on Application for Confirmation Letter by a Company which Manufactures Promoted Products under the PIA to Claim for ACA	Guideline and Procedures on Application for Confirmation Letter by a Company which Manufactures Promoted Products under the PIA to Claim for ACA
	Guidelines on the Establishment and Operations of Labuan Leasing Business	Guidelines on the Establishment and Operations of Labuan Leasing Business
	DTA Between Malaysia and India Enters into Force	
	DTA Between Malaysia and Hong Kong Enters into Force	
October	GST – Draft Guides	Guide on Fund Management Guide on Petroleum Downstream
	Tax Exemption for Merger or Acquisition of Small and Medium Service Providers	Income Tax (Exemption) (No. 11) Order 2013 Income Tax (Exemption) (No. 12) Order 2013
	Tax Exemption of Income Derived from Carrying on a Commercialisation Project	Income Tax (Exemption) (No. 13) Order 2013
Stamp Duty Exemption on Instruments for Merger or Acquisition of Small and Medium Service Providers	Stamp Duty (Exemption) (No. 11) Order 2013	
November	Double Deduction for Expenditure on Issuance of Agro <i>Sukuk</i>	Income Tax (Deduction for Expenditure on Issuance of Agro <i>Sukuk</i>) Rules 2013
	GST – Draft Guides	General Guide Guide on Repossession Guide on Auctioneer Guide on Agents Guide on Duty Free Shop Guide on Fund Management Guide on Hire Purchase and Credit Sale Guide on Insurance and Takaful Guide on Leasing Guide on Relief on Second-Hand Goods (Margin Scheme) Guide on Employee Benefits Guide on Transitional Rules Guide on Inland Clearance Depot Guide on Supply Guide on Input Tax Credit Guide on Tax Invoice and Records Keeping Guide on Designated Area
December	Public Ruling – Pre-Operational Business Expenditure	PR No. 11/2013
	Double Deduction for Cash Contribution Made to <i>Bantuan Pelajar Miskin</i> 1Malaysia Fund	Income Tax (Deduction for Cash Contribution to <i>Bantuan Pelajar Miskin</i> 1Malaysia Fund) Rules 2013
	GST – Draft Guides	Guide on Construction Industry Guide on Export Guide on Import