

**Advent Tax Flash**  
**Index for Year 2015**

<b>Month</b>	<b>Contents</b>	<b>Reference</b>
January	Finance (No. 2) Act 2014	Finance (No. 2) Act 2014
	Public Ruling – Basis Period of a Company, Limited Liability Partnership, Trust Body and Co-operative Society	PR No. 8/2014
	Public Ruling - Private Retirement Scheme	PR No. 9/2014
	Public Ruling - Special Allowances for Small Value Asset	PR No. 10/2014
	Double Deduction for Expenditure for Cost Relating to Training of Employees for Implementation of GST	Income Tax (Deduction for Cost Relating to Training for Employees for the Implementation of GST) Rules 2014
	Deduction for Expenses in Relation to Secretarial Fee and Tax Filing Fee	Income Tax (Deduction for Expenses in relation to Secretarial Fee and Tax Filing Fee) Rules 2014
	GST – Draft Guides	Bereavement Care Services Industry (draft as at 24.11.2014) Co-operatives (draft as at 14.11.2014) Event Management Industry (draft as at 23.11.2014) Pre-tertiary Education (draft as at 09.12.2014) Professional Services (revised as at 14.11.2014) Societies and Similar Organizations (draft as at 18.12.2014) Partial Exemption (revised as at 21.11.2014)
	GST – Frequently Asked Issues	RMCD's Panel Decision 3/2014 RMCD's Panel Decision 4/2014
February	Public Ruling – Forest Allowances and Expenses Relating to Timber Extraction	PR No. 11/2014
	Public Ruling – Determination of Plant and Machinery for Capital Allowances Purposes	PR No. 12/2014
	Public Ruling – Club, Association or Similar Institution	PR No. 1/2015
	Mutual Agreement Procedure Guidelines	Mutual Agreement Procedure Guidelines
	GST – Draft Guides	Agents (revised as at 23.01.2015) Entertainment Industry (draft as at 08.12.2014) Legal Practitioners (revised as at 03.01.2015) Capital Goods Adjustment (revised as at 22.01.2015) Designated Area (revised as at 19.12.2014)
	GST – Frequently Asked Issues	RMCD's Decision 1/2015
March	Stamp Duty Remission on Loan Agreements to Purchase Residential Property	Stamp Duty (Remission) Order 2014
	Stamp Duty Remission on Instruments of Transfer of Ownership for Residential Property	Stamp Duty (Remission) (No. 2) Order 2014
	GST – List of Taxable and Non-Taxable Goods	
	Recent Tax Case - MSE Sdn Bhd v KPHDN	Whether ex-gratia payment received following a termination of distributorship agreement was a capital or revenue income
April	Guidelines on Imposition of Penalty under Section 112(3) of the Act	Operational Guidelines No. 1/2015 - Imposition of Penalty under Section 112(3) of the Act (in Bahasa Malaysia)
	Guideline on Obtaining Confirmation from RMCD on Approved Training for the Purposes of Claiming Deduction Under the Income Tax (Deduction for Cost Relating to Training for Employees for the Implementation of GST) Rules 2014	Guideline on Obtaining Confirmation from RMCD on Approved Training for the Purposes of Claiming Deduction under the Income Tax (Deduction for Cost Relating to Training for Employees for the Implementation of GST) Rules 2014 (in Bahasa Malaysia)
	Deduction for Training Costs Under Skim Latihan 1Malaysia for Unemployed Graduates	Income Tax (Deduction for Training Costs under Skim Latihan 1Malaysia for Unemployed Graduates) Rules 2015
	Tax Exemption of Income Derived by Angel Investor	Income Tax (Exemption) (Amendment) Order 2015
	Tax Exemption Relating to Withdrawal of Deferred Annuity	Income Tax (Exemption) Order 2015
	Tax Exemption for Multimedia Super Corridor Status Companies	Income Tax (Exemption) (No. 2) Order 2015
	Tax Exemption of Gains or Profits from Sukuk Wakala	Income Tax (Exemption) (No. 3) Order 2015
	Tax Audit Framework	Tax Audit Framework (in Bahasa Malaysia)

	GST – Draft Guides	Approved Jeweller Scheme (revised as at 07.02.2015) Approved Toll Manufacturer Scheme (revised as at 07.02.2015) Approved Trader Scheme (revised as at 09.02.2015) Property Developer (revised as at 30.03.2015) Travel Industry (revised as at 06.04.2015) Transitional Rules (revised as at 19.03.2015) GST General Guide (as at 16.03.2015)
	GST Orders	GST (Exempt Supply) (Amendment) Order 2015 GST (Zero-Rated Supply) (Amendment) Order 2015 GST (Relief) (Amendment) Order 2015
	GST Regulations	
	GST – Frequently Asked Issues	DG's Decision Amendment 1/2015 DG's Decision 2/2015 DG's Decision Amendment 2/2015
May	Guidelines for the New Tax Incentives under the Malaysian Budget 2015	Guidelines for the New Tax Incentives under the Malaysian Budget 2015
	IRB's Announcement on the Reduction of Penalty and Waiver of Tax Increase for Voluntary Disclosure and Early Settlement of Tax Arrears	IRB's Media Release dated 24th April 2015
	GST Guides	Healthcare Services (revised as at 25.04.2015) Passenger Transportation (revised as at 26.04.2015) Property Management (revised as at 28.04.2015) Utility Industry (Electricity) (new as at 25.04.2015) Furnishing of Returns (as at April 2015) Payment of GST (as at April 2015) GST (Relief) Order 2014, Item 3, First Schedule – Federal and State Government (issued on 09.03.2015) GST (Relief) Order 2014 and GST (Relief) (Amendment) Order 2015, Item 26, First Schedule – Consular Office and International Organisations (issued on 02.04.2015) GST Refund Claim on Acquisition of Services by Consular Office and International Organisations, Section 56 of GST Act 2014 (issued on 02.04.2015) GST (Relief) Order 2014 and GST (Relief) (Amendment) Order 2015, Item 6, First Schedule – GST Relief on Medical Equipment for Private Healthcare Facilities Registered or Licenced under the Private Healthcare Facilities and Service Act 1998 (Act 586) (issued on 21.04.2015)
	GST Order	List of Approved Private Medical Equipment
	GST – Frequently Asked Issues	Director General's Decision 3/2015 Director General's Decision 4/2015 Director General's Decision 5/2015
	Latest Clarification on GST Treatment on Specific Goods and Services	MOF's Press Statement dated 26.03.2015
	Price Control and Anti-Profitteering (Marking of Service Charge for Hotel and Restaurant) Order 2015	
June	Guidelines on Treatment of Single-Tier Dividend and Income Derived from Investment in Deferred Annuity Scheme included under Actuarial Surplus and Transferred to Shareholders' Fund	Guidelines on Treatment of Single-Tier Dividend and Income Derived from Investment in Deferred Annuity Scheme included under Actuarial Surplus and Transferred to Shareholders' Fund
	Tax Audit Framework	Tax Audit Framework (English Version)
	GST – Guides	Advertising Services (revised as at 20.05.2015) Approved Trader Scheme (revised as at 06.05.2015) Auction Services (revised as at 25.05.2015) Duty Free Shop (revised as at 28.04.2015) Repossession (revised as at 25.05.2015) Tourist Refund Scheme (new as at 20.05.2015) Import (revised as at 25.05.2015) Tax Invoice and Records Keeping (revised as at 20.05.2015) Transfer of Business as a Going Concern (revised as at 25.05.2015) Guide on GST Relief for Acquisition of Services by Government (issued on 29.05.2015) Guide on GST Relief Order 2013, Item 1, Second Schedule – Fund Raising (issued on 03.06.2015)

	GST – Frequently Asked Issues	DG's Decision 4/2014 DG's Decision Amendments 2/2015 DG's Decision 3/2015 DG's Decision Amendments 3/2015
July	Public Ruling – Taxation of Real Estate Investment Trust or Property Trust Fund	PR No. 2/2015
	Guideline on the Procedures to Give Effect to the 50% Tax Reduction on Income Derived from Exploration and Exploitation of Petroleum in the Malaysia – Thailand Joint Development Area	Guideline on the Procedures to Give Effect to the 50% Tax Reduction on Income Derived from Exploration and Exploitation of Petroleum in the Malaysia – Thailand Joint Development Area
	Tax Audit Framework - Finance and Insurance	Tax Audit Framework - Finance and Insurance (in Bahasa Malaysia)
	Petroleum (Income Tax) (Deduction for Consultation and Training Costs for the Implementation of Flexible Work Arrangements) Rules 2015	Petroleum (Income Tax) (Deduction for Consultation and Training Costs for the Implementation of Flexible Work Arrangements) Rules 2015
	GST – Guides	Warehousing Scheme (revised as at 22.06.2015) Guide on GST-04 Online Submission GST Refund Guidelines on the Acquisition of Services by Foreign Missions and International Organisations, Section 56, GST Act 2014 (issued on 29.06.2015)
	GST Orders	List of Approved Private Medical Equipment List of Approved Private Educational Equipment
	GST – Relief by Minister	Minister's Relief 1/2015 Minister's Relief 2/2015
	GST – Frequently Asked Issues	Director General's Decision 6/2015
August	Public Ruling – Failure to Furnish Information within a Stipulated Period	PR No. 3/2015
	Double Deduction for Consultation and Training Costs for the Implementation of Flexible Work Arrangements	Income Tax (Deduction for Consultation and Training Costs for the Implementation of Flexible Work Arrangements) Rules 2015
	GST – Guides	Approved Trader Scheme (revised as at 24.07.2015) Tertiary Education (new as at 10.07.2015) Employee Benefits (revised as at 18.06.2015) Supply (revised as at 13.07.2015)
	GST – Frequently Asked Issues	Director General's Decision 7/2015 Director General's Decision Amendments 4/2015
September	Public Ruling – Entertainment Expenses	PR No. 4/2015
	Public Ruling – Taxation of Limited Liability Partnership	PR No. 5/2015
	Public Ruling – Qualifying Expenditure and Computation of Capital Allowances	PR No. 6/2015
	Tax Audit Framework on WT	
	Deduction for Pre-Commencement Expenses in relation to RAPID	Income Tax (Deduction for Pre-Commencement Expenses in relation to RAPID) Rules 2013
	GST – List of Taxable and Non-Taxable Goods	Updated List of Taxable Goods and Non-Taxable Goods
	GST Return Guidelines	GST-03 Guidelines – GST Return
October	Guidelines on Tax Treatment Related to the Implementation of MFRS 121 (or other Similar Standards)	Guidelines on Tax Treatment Related to the Implementation of MFRS 121 (or other Similar Standards)
	2015 Tax Collection Framework	2015 Tax Collection Framework (in Bahasa Malaysia)
	GST Guides	Approved Toll Manufacturer Scheme (revised as at 01.09.2015) GST Guide on Amendment Return (GST-03) (as at 25.09.2015)
	Protocol to Amend the Article on Exchange of Information - Double Tax Agreement between Malaysia and New Zealand	Double Taxation Relief (New Zealand) (Amendment) Order 2015
October (Special Edition)	2016 Budget Highlights	2016 Budget Speech and Appendices Finance Bill 2015
November	Public Ruling – Appeal Against an Assessment and Application for Relief	PR No. 7/2015
	Guidelines on Advance Rulings	Guidelines on Advance Rulings
	New DTA between Malaysia and the Slovak Republic	Double Taxation Relief (The Government of the Slovak Republic) Order 2015
December	Accelerated Capital Allowance for Information and Communication Technology Equipment	Income Tax (ACA) (Information and Communication Technology Equipment) (Amendment) Rules 2015
	Recent Tax Case - KPHDN v Professor Syed Muhammad Naquib Al Attas	Whether compensation received for "emotional pain, mental anguish and pain and suffering" was subject to income tax under Section 13(1)(e) of the Act]