

**Advent Tax Flash
Index for Year 2017**

Month	Contents	Reference
January	Public Ruling – Industrial Buildings Part II	PR No. 10/2016 Income Tax (Industrial Building Allowance) (Old Folks Care Centre) Rules 2003 Income Tax (Industrial Building Allowance) (Approved Multimedia Super Corridor (MSC) Status Company) Rules 2006 Income Tax (Industrial Building Allowance) (BioNexus Status Company) Rules 2007 Income Tax (Industrial Building Allowance) (Building under Privatisation Project and Private Financing Initiatives) Rules 2010 Income Tax (Industrial Building Allowance) (Kindergarten) Rules 2013 Income Tax (Industrial Building Allowance) (Child Care Centre) Rules 2013 Income Tax (Industrial Building Allowance) (Tun Razak Exchange Marquee Status Company) Rules 2013
	Public Ruling – Tax Borne by Employers	PR No. 11/2016
	Public Ruling – Taxation of Income from Employment on Board a Ship	PR No. 12/2016
	Tax Exemption on Income Derived from Group Inclusive Tour Package	Income Tax (Exemption) (Amendment) (No.11) Order 2016
	Tax Exemption on Income Derived from Domestic Tour Package	Income Tax (Exemption) (Amendment) (No. 12) Order 2016
	Deduction for Investment in a Bionexus Status Company	Income Tax (Deduction for Investment in a Bionexus Status Company) Rules 2016
	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 2016
	Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information	Income Tax (Automatic Exchange of Financial Account Information) Rules 2016
	Automatic Exchange of Financial Account Information	Income Tax (Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information) Order 2016
	Mutual Administrative Assistance in Tax Matters	Income Tax (Convention on Mutual Administrative Assistance in Tax Matters) Order 2016
	GST Guides	
	GST Orders	
	GST Regulations	
February	Finance Act 2017	Finance Act 2017
	Country-by-Country Reporting	Income Tax (Country-by-Country Reporting) Rules 2016
	Stamp Duty Exemption on Instruments relating to Islamic Banking, <i>Takaful</i> Activities and Islamic Centre	Stamp Duty (Exemption) (No. 3) Order 2016
	Stamp Duty Remission on Loan Agreements to Purchase Residential Property	Stamp Duty (Remission) Order 2016
	Stamp Duty Remission on Instruments of Transfer of Ownership for Residential Property	Stamp Duty (Remission) (No.2) Order 2016
	GST Guides	
	GST Orders	
March	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
	Tax Exemption for Religious Institution or Organisation	Income Tax (Exemption) Order 2017 Media Release on 10 th January 2017
April	Guidelines on the Submission of Estimate of Tax Payable under Section 107C of the Income Tax Act 1967	Operational Guidelines No. 1/2017 - Submission of Estimate of Tax Payable under Section 107C of the Income Tax Act 1967 (in Bahasa Malaysia)
	Double Deduction for Expenditure in relation to Vendor Development Programme	Income Tax (Deduction for Expenditure in relation to Vendor Development Programme) (Amendment) Rules 2017
May	Reduction in Tax Rates Based on Percentage of Increase in Chargeable Income for Companies, LLP, Trust Bodies, etc.	Income Tax (Exemption) (No.2) Order 2017
	IRB's Media Release on Tax Treatment of Income Received by Uber and GrabCar Drivers	IRB's Media Release dated 31st March 2017
	GST Guides	

Month	Contents	Reference
June	Public Ruling – Income Tax Treatment of GST Part I – Expenses	PR No. 1/2017
	Public Ruling – Income Tax Treatment of GST Part II – Qualifying Expenditure for Purposes of Claiming Allowances	PR No. 2/2017
	Tax Audit Framework	Tax Audit Framework
	Tax Exemption on Income Derived from Group Inclusive Tour Package	Income Tax (Exemption) (No. 12) 2016 (Amendment) Order 2017
	IRB's Media Release on Imposition of 100% Penalty for Failure to Declare Income and Correct Information	IRB's Media Release dated 17 th April 2017
July	Public Ruling – Income Tax Treatment of GST Part III – Employee Benefits: GST Borne by an Employer	PR No. 3/2017
	Update on Transfer Pricing Guidelines 2012	Transfer Pricing Guidelines 2012 (Updated)
	Practice Notes – Amendment of Section 15A of the Act	Practice Note No. 1/2017 Practice Note No. 2/2017
	Tax Exemption for Medical Tourism	Income Tax (Exemption) (No. 3) Order 2017
	Deduction for Expenditure on Issuance or Offering of Sustainable and Responsible Investment <i>Sukuk</i>	Income Tax (Deduction for Expenditure on Issuance or Offering of Sustainable and Responsible Investment <i>Sukuk</i>) Rules 2017
August	Public Ruling – Basis Period for a Business Source for a Persons other than a Company, LLP, Trust Body and Co-operative Society	PR No. 4/2017
	IRB's Media Release on Tax Treatment of a Deceased Individual	IRB Media Release dated 28 th July 2017
	Tourism Tax	Tourism Tax Act 2017 Tourism Tax Regulation 2017 Tourism Tax (Rate of Tax) Order 2017 Tourism Tax (Exemption) Order 2017
September	Public Ruling – Taxation of Real Estate Investment Trust or Property Trust Fund	PR No. 5/2017
	Tax Incentives for Automation Equipment	Income Tax (Accelerated Capital Allowance) (Automation Equipment) Rules 2017 Income Tax (Exemption) (No. 8) Order 2017
October (Special Edition No. 1)	2018 Budget Highlights	2018 Budget Speech Appendices to Budget 2018
October (Special Edition No. 2)	2018 Budget Highlights	2018 Budget Speech Appendices to Budget 2018 Finance (No. 2) Bill 2017 Income Tax (Amendment) Bill 2017 Labuan Business Activity Tax (Amendment) (No. 2) Bill 2017
November	PR No. 6/2017 – WT on Income of a Non-Resident Public Entertainer	PR No. 6/2017
	Amendment to Guideline on Deduction for Expenses in Relation to Secretarial Fee and Tax Filing Fee	Guideline on Deduction for Expenses in Relation to Secretarial Fee and Tax Filing Fee (Amended)
	Tax Incentives for Waste Eco Park	Income Tax (Exemption) (No. 4) Order 2017 Income Tax (Exemption) (No. 5) Order 2017 Income Tax (Exemption) (No. 6) Order 2017 Income Tax (Exemption) (No. 7) Order 2017
	Exemption from WT on Payments to Non-Residents for Services Rendered Outside Malaysia	Income Tax (Exemption) (No. 9) Order 2017
	GST Guides	
	GST Orders	
	GST Regulations	
	GST – Relief by Minister of Finance	Relief by Minister of Finance No. 1/2017
	GST: PR 1/2017 – Imposition of Penalty	
	GST: PR 2/2017 – Supply by Healthcare Professional	
	GST Announcement	
December	Revised Guidelines for Principal Hub Incentive	Guidelines for Principal Hub Incentive dated 7th July 2017 (Revised)
	GST Guides	
	GST: PR No. 3/2017 – Gift Rules	
	GST: PR No. 4/2017 – Issuance and Holding of Securities	
	Recent Tax Case - Insaf Tegas Sdn Bhd v KPHDN	