

**Advent Tax Flash
Index for Year 2019**

Month	Contents	Reference
January	Finance Act 2018, Income Tax (Amendment) Act 2018 and Labuan Business Activity Tax (Amendment) Act 2018	
	Public Ruling - Tax Incentives for Investment in BioNexus Status Company	PR No. 10/2018
	Public Ruling - Withholding Tax on Special Classes of Income	PR No. 11/2018
	Public Ruling - Income from Letting of Real Property	PR No. 12/2018
	Tax Exemption for Takaful Operators and Insurance Companies in Respect of Statutory Income from a Shareholders' Fund	Income Tax (Exemption) (No. 4) Order 2018
	Tax Exemption for the Statutory Income of a Company Derived from the Business of Providing Fund Management Services	Income Tax (Exemption) (No. 5) Order 2018
	Deduction for Payment of Premiums to MDIC	Income Tax (Deduction for Payment of Premium to Malaysia Deposit Insurance Corporation) (Amendment) Rules 2013
	RPGT Exemption for Disposal of Chargeable Asset at the Price of RM200,000 and below	Real Properties Gains Tax (Exemption) Order 2018 [PU(A) 360]
	RPGT Exemption for Disposal of Building in Node Medini	Real Property Gains Tax (Exemption) Order 2018 [PU(A) 368]
	Stamp Duty Exemption on Loan Agreement to Finance the Purchase of Residential Property	Stamp Duty (Exemption) (No. 4) Order 2018
	Stamp Duty Remission on Loan Agreement to Finance the Purchase of Residential Property	Stamp Duty (Remission) Order 2018
	Service Tax	Service Tax (Amendment) (No. 3) Regulations 2018 Form SST-02A Service Tax (Persons Exempted from Payment of Tax) Order 2018 Guide on Imported Taxable Services (Bahasa Malaysia) Guide on Cleaning Services (Bahasa Malaysia) Guide on Consultancy, Training and Coaching Services (Bahasa Malaysia) Guide on Amusement Park (Bahasa Malaysia)
	Sales Tax	Sales Tax (Amendment) Regulation 2018 Sales Tax (Rate of Tax) (Amendment) (No. 3) Order 2018 Sales Tax (Imposition of Sales Tax in Respect of Special Areas) (Amendment) Order 2018 Sales Tax (Customs Ruling) (Amendment) Regulations 2018 Sales Tax (Persons Exempted from Payment of Tax) (Amendment) (No. 2) Order 2018 Sales Tax (Goods Exempted from Tax) (Amendment) (No. 4) Order 2018
February	Restriction of Tax Deduction on Payments Made to Labuan Company by Resident	Income Tax (Deductions Not Allowed for Payment Made to Labuan Company by Resident) Rules 2018
	Requirements for Insurer / Takaful Operator Carrying on Reinsurance / Re-takaful Business	Income Tax (Requirements for Insurer Carrying on Reinsurance Business) Rules 2018 Income Tax (Requirements for Takaful Operator Carrying on Re-takaful Business) Rules 2018
	Malaysia's Participation in FHTP	
	Exclusion of Income for MSC Status Company	Promotion of Investments (Exclusion of Income for MSC Status Company) Regulations 2018
	Promoted Activities and Promoted Products for High Technology Companies	Promotion of Investments (Promoted Activities and Promoted Products for High Technology Companies) (Amendment) Order 2018
	Determination of Assets under Section 29B of the PIA 1986 in Respect of MSC Status Companies	Promotion of Investments (Determination of Assets under Section 29B in Respect of MSC Status Companies) (Revocation) Order 2018
	Tax Exemption for MSC Status Companies in Respect of Statutory Income from Core Income Generating Activities	Income Tax (Exemption) (No.10) Order 2018
	Tax Exemption for MSC Status Companies in Respect of Statutory Income from QA	Income Tax (Exemption) (No. 2) 2015 (Amendment) Order 2018
Tax Incentives for PH	Income Tax (Exemption) (No. 6) Order 2018 Income Tax (Exemption) (No. 7) Order 2018 Income Tax (Exemption) (No. 8) Order 2018	

Month	Contents	Reference
	Tax Exemption for SDC in Respect of Statutory Income from QA based on 100% QCE	Income Tax (Exemption) (No. 11) Order 2018 Appendix A Appendix B
	Tax Exemption for SDC in Respect of Statutory Income from QA	Income Tax (Exemption) (No. 12) Order 2018 Appendix C Appendix D
	Tax Exemption for ECER in Respect of Statutory Income from QA / SQA	Income Tax (Exemption) (No. 6) 2016 (Amendment) Order 2018 Income Tax (Exemption) (No. 7) 2016 (Amendment) Order 2018 Appendix E
	Tax Exemption for IDR in Respect of Statutory Income from QA	Income Tax (Exemption) (No. 20) 2007 (Amendment) Order 2018
	Tax Incentive for BSC - Concessionary Tax Rate of 20%	Income Tax (Exemption) (No. 2) 2009 (Amendment) Order 2018
	Tax Exemption for BSC	Income Tax (Exemption) (No. 17) 2007 (Amendment) Order 2018
	Tax Exemption for Green Technology	Income Tax (Exemption) (No. 9) 2018
	RPGT Exemption for IDR Company on Disposal of Building in Node Medini	Real Property Gains Tax (Exemption) (No. 2) Order 2018
	RPGT Exemption for Disposal of Chargeable Asset for Malaysian Citizens / Permanent Residents	Real Property Gains Tax (Exemption) (No. 3) Order 2018
	Sales Tax Guide	General Guide on Sales Tax
	Service Tax Guides	Guide on Amusement Park (in Bahasa Malaysia) Guide on Cleaning Services (in Bahasa Malaysia) Guide on Consultancy, Training and Coaching Services (in Bahasa Malaysia)
	Requirements for Labuan Entity Carrying on Labuan Business Activity	Labuan Business Activity Tax (Requirements for Labuan Business Activity) Regulations 2018
March	Public Ruling – Professional Indemnity Insurance	PR No. 1/2019
	Tax Exemption on Malaysia Japanese Yen Bonds	Income Tax (Exemption) Order 2019
	Principal Hub Incentive – Condition to Provide Qualifying Services to Network Companies	Income Tax (Exemption) (No. 6) 2018 (Amendment) Order 2019 Income Tax (Exemption) (No. 7) 2018 (Amendment) Order 2019 Income Tax (Exemption) (No. 8) 2018 (Amendment) Order 2019
	Guideline on Incentive Application for Manufacturing Project	Guideline on Incentive Application for Manufacturing Project
	Stamp Duty Exemption on Issuance, Guarantee and Services in Relation to the Issuance of Malaysia Japanese Yen Bonds	Stamp Duty (Exemption) Order 2019
	Stamp Duty Remission on Instrument of Transfer for Purchase of Residential Property	Stamp Duty (Remission) Order 2019
	Service Tax	Guide on Broking and Underwriting Services
April	Public Ruling – Director's Liability	PR No. 2/2019
	Tax Exemption on Rental Income on Residential Property	Income Tax (Exemption) (No. 2) Order 2019
	Guidelines on Application for Relief from Stamp Duty under Section 15 of the SA 1949	Guidelines on Application for Relief from Stamp Duty under Section 15 of the Stamp Act 1949 (In Bahasa Malaysia)
	Guidelines on Application for Relief from Stamp Duty under Section 15A of the SA 1949	Guidelines on Application for Relief from Stamp Duty under Section 15A of the Stamp Act 1949 (In Bahasa Malaysia)
	Stamp Duty Exemption for the Purchase of Residential Property Valued Between RM300,000 and RM2,500,000 under the National Home Ownership Campaign 2019	Stamp Duty (Exemption) (No. 2) Order 2019 Stamp Duty (Exemption) (No. 3) Order 2019
	Sales Tax Orders	Sales Tax (Imposition of Sales Tax in Respect of Designated Areas) (Amendment) Order 2019 Sales Tax (Persons Exempted from Payment of Tax) (Amendment) Order 2019
	Sales Tax (Amendment) Bill 2019	Sales Tax (Amendment) Bill 2019
	Existing Approval for Sales Tax Exemption Granted Under Items 3 or 4 of Schedule C	Cancellation Application (Delete) Item / Goods Form for Exemption Certification under Schedule B and C Sales Tax (Persons Exempted from Payments of Tax) Order 2018 Cancellation Application Form for Exemption Certification under Schedule B and C Sales Tax (Persons Exempted from Payments of Tax) Order 2018
	Application for Sales Tax Exemption for Companies in PCA	
	Service Tax Guide	Guide on Customs Agent Services

Month	Contents	Reference
	Service Tax (Amendment) Bill 2019	Service Tax (Amendment) Bill 2019
	Revised Guidelines on the Establishment and Operations of Labuan Leasing Business	Guidelines on the Establishment and Operations of Labuan Leasing Business (Revised)
May	Guidelines on Dispute Resolution Proceeding	Guidelines on Dispute Resolution Proceeding
	Guidelines on Procedure for Submission of Amended Return Form	Guidelines No. 3/2019 - Procedure for Submission of Amended Return Form (updated on 22 nd April 2019) (in Bahasa Malaysia)
	Deduction for Expenditure on Issuance of Retail Debenture and Retail Sukuk	Income Tax (Deduction for Expenditure on Issuance of Retail Debenture and Retail Sukuk) Rules 2019
	Deduction for Expenditure on Issuance of Sukuk	Income Tax (Deduction for Expenditure on Issuance of Sukuk) Rules 2019
	Guides on Goods and Services Tax	GST Guide on Declaration and Adjustment After 1 st September 2018 GST Guide on Tax Invoice, Debit Note, Credit Note and Retention Payment After 1 st September 2018
	Guides on Sales Tax	Guide on Sales Tax Deduction Facility Guide on Sales Tax Exemption under Schedule C, Sales Tax (Persons Exempted from Payment of Tax) Order 2018
	Additional Compliance on Sales Tax Exemption	Laporan CJ(P) Jadual B-01 Laporan CJ(P) Jadual B-02 Laporan CJ(P) Jadual C-01 Laporan CJ(P) Jadual C-02 Laporan CJ(P) Jadual C-03
	Compliance Audit Framework (Indirect Tax)	Compliance Audit Framework (in Bahasa Malaysia)
June	Guidelines for Approval of DGIR under Section 44(6) of the Act	Guidelines for Approval of DGIR under Section 44(6) of the Act
	Guidelines on Tax Treatment Related to the Implementation of MFRS 121 (or other Similar Standards) (Revised)	Guidelines on Tax Treatment Related to the Implementation of MFRS 121 (or other Similar Standards) (Revised) dated 16 th May 2019
	Tax Exemption for Non-Resident on Income Received from Religious Institution or Organisation	Income Tax (Exemption) (No. 3) Order 2019
	Tax Exemption for Non-Resident on Income Derived from End User Who is an Individual Resident in Malaysia	Income Tax (Exemption) (No. 4) Order 2019
	GST Guides	GST Guide on Declaration and Adjustment After 1 st September 2018 GST Guide on Tax Invoice, Debit Note, Credit Note and Retention Payment After 1 st September 2018
July	Earning Stripping Rules	Income Tax (Restriction on Deductibility of Interest) Rules 2019 Guidelines on Restriction on Deductibility of Interest
	Guidelines for Application of Social Enterprises for Approval under Section 44(11C) of the Act	Guidelines for Application of Social Enterprises for Approval under Section 44(11C) of the Act (in Bahasa Malaysia)
	Allowance for Increase in Exports	Income Tax (Exemption) (No. 5) Order 2019 Income Tax (Exemption) (No. 6) Order 2019 Income Tax (Exemption) (No. 7) Order 2019
	Further Deduction for Employment of Senior Citizen, Ex-Convict, Parolee, Supervised Person and Ex-Drug Dependant	Income Tax (Deduction for Employment of Senior Citizen, Ex-Convict, Parolee, Supervised Person and Ex-Drug Dependant) Rules 2019
	Extension of Stamp Duty Exemption for the Purchase of Residential Property Valued Between RM300,001 and RM2,500,000 under the National Home Ownership Campaign 2019	Stamp Duty (Exemption) (No. 2) Order 2019 (Amendment) Order 2019 Stamp Duty (Exemption) (No. 3) Order 2019 (Amendment) Order 2019
	Sales Tax Guides	Guide on Drawback of Sales Tax (in Bahasa Malaysia) Guide on Sales Tax Exemption under Items 33A, 33B, 55, 63, 64 and 65 of Schedule A of the Sales Tax (Persons Exempted from Payment of Tax) Order 2018
	Service Tax Guide	Guide on Information Technology Services
August	Guidelines on Tax Exemption for Increase in Chargeable Income from Business	Guidelines on Tax Exemption for Increase in Chargeable Income from Business (in Bahasa Malaysia)
	Deduction for Payment of Educational Loan of PTPTN by Employers on Behalf of Employees	Income Tax (Deduction for Payment of Educational Loan of Perbadanan Tabung Pendidikan Tinggi Nasional by Employers on Behalf of Employees) Rules 2019
	Tax Exemption on Value of Benefit Received by an Employee for the PTPTN Educational Loan Paid on Behalf by the Employer	Income Tax (Exemption) (No. 8) Order 2019

Month	Contents	Reference
	Further Deduction for the Employment of Disabled Persons	Income Tax (Deductions for the Employment of Disabled Persons) (Amendment) Rules 2019
	Sales Tax (Amendment) Act 2019	Sales Tax (Amendment) Act 2019
	Report to be Prepared for Sales Tax Exemption under Schedule A for Items 33A, 33B, 55, 63, 64 and 65	Laporan CJ(P) Jadual A-MIDA
	Report to be Prepared for Sales Tax Exemption under Schedule A for Item 57	Laporan CJ(P) Jadual A-57A
	Sales Tax Guide	Guide on Sales Tax Deduction Facility
	Service Tax (Amendment) Act 2019	Service Tax (Amendment) Act 2019
	Service Tax Guides	Guide on Employment Services Guide on Information Technology Services
	Guide on Digital Services	Guide on Digital Services
September	Public Ruling – Business Expenses in Respect of Disabled Persons	PR No. 3/2019
	Updated Guidelines on Procedure for Submission of Amended Return Form	Operational Guideline No. 4/2019
	Tax Exemption on Income Derived from Employment for Women Returning to Work After Career Break	Income Tax (Exemption) (No. 9) Order 2019
	Withdrawal of Withholding Tax Exemption on Certain Types of Income Received from MSC Malaysia Status Companies	FAQs on Withdrawal of WT Exemption for MSC Status Companies
	Service Tax (Imposition of Tax for Taxable Service in Respect of Designated Areas and Special Areas) (Amendment) Order 2019	Service Tax (Imposition of Tax for Taxable Service in Respect of Designated Areas and Special Areas) (Amendment) Order 2019
	Service Tax (Amendment) Regulations 2019	Service Tax (Amendment) Regulations 2019
	Service Tax (Compounding of Offences) (Amendment) Regulations 2019	Service Tax (Compounding of Offences) (Amendment) Regulations 2019
	Service Tax Policy No. 1/2019	Service Tax Policy No. 1/2019 – Service Tax Policy on the Four Services which Implementation was Previously Postponed
	Service Tax Policy No. 2/2019	Service Tax Policy No. 2/2019 – Service Tax Policy on Services Imported into Designated Area Pulau Labuan
	New Module for Application of Sales Tax Exemption under Schedule A of the Sales Tax (Persons Exempted from Payment of Tax) Order 2018	
October (Special Edition No. 1)	2020 Budget Highlight	2020 Budget Speech Appendices to Budget 2020
November (Special Edition No. 2)	2020 Budget Highlight	2020 Budget Speech Appendices to Budget 2020 Finance Bill 2019
October	Public Ruling – Tax Treatment of Wholly & Partly Irrecoverable Debts and Debt Recoveries	PR No. 4/2019
	Guidelines for Approval of DGIR under Section 44(6) of the ITA 1967	Guidelines for Approval of DGIR under Section 44(6) of the ITA 1967
	Guidelines on Imposition of Penalty Under Section 112(3) of the ITA 1967, Section 51(3) of the PITA 1967 and Section 29(3) of the RPGT Act 1976	Operational Guidelines No. 5/2019 (revised)
	ACA for Development Cost of Customised Computer Software	Income Tax (Capital Allowance) (Development Cost for Customised Computer Software) Rules 2019
	Updated Guidelines on Application for Incentive for Green Technology	Guidelines for Green Technology Tax Incentive
	Registration for Service Tax on Digital Services	
	Service Tax (Digital Service) Regulations 2019	Service Tax (Digital Service) Regulations 2019
	Service Tax (Rate of Digital Services Tax) Order 2019	Service Tax (Rate of Digital Services Tax) Order 2019
November	Revised Guidelines for Principal Hub Incentive	Guidelines for Principal Hub Incentive
	Sales Tax	Guide on Sales Tax Exemption under Item 57, Schedule A, Sales Tax (Persons Exempted From Payment of Tax) Order 2018
	Service Tax	Guide on Refund on the Acquisition of Services by Foreign Missions and International Organizations
	Recent Tax Case - TESB v KPHDN Issue: Whether Payment Made to State Government for the Release of <i>Bumi</i> Quota is Deductible under Section 33 of the Income Tax Act 1967	
December	Public Ruling – Perquisite from Employment	PR No. 5/2019
	Public Ruling – Tax Treatment on Expenditure for Repairs and Renewals of Assets	PR No. 6/2019
	Tax Clearance Letter Application for Companies, LLP and Labuan Entities	Operational Guideline No. 2/2019
	Sales Tax	Guide on Sales Tax Deduction Facility

