

**Advent Tax Flash  
Index for Year 2020**

<b>Month</b>	<b>Contents</b>	<b>Reference</b>
<b>January</b>	PR No. 7/2019 – Taxation of Foreign Fund Management Company	PR No. 7/2019 – Taxation of Foreign Fund Management Company
	PR No. 8/2019 – Notification of Change of Accounting Period by a Company / LLP / Trust Body / Co-operative Society	PR No. 8/2019 – Notification of Change of Accounting Period by a Company / LLP / Trust Body / Co-operative Society
	PR No. 9/2019 – Residence Status of Companies and Bodies of Persons	PR No. 9/2019 – Residence Status of Companies and Bodies of Persons
	PR No. 10/2019 – WT on Special Class of Income	PR No. 10/2019 – WT on Special Class of Income
	PR No. 11/2019 – Benefits in Kind	PR No. 11/2019 – Benefits in Kind
	PR No. 12/2019 – Tax Treatment of Foreign Exchange Gains and Losses	PR No. 12/2019 – Tax Treatment of Foreign Exchange Gains and Losses
	Tax Audit Framework	Tax Audit Framework (in Bahasa Malaysia)
	Petroleum Tax Audit Framework	Petroleum Tax Audit Framework (in Bahasa Malaysia)
	Transfer Pricing Audit Framework	Transfer Pricing Audit Framework (in Bahasa Malaysia)
	Sales Tax	Sales Tax (Amendment) Act 2019 Sales Tax (Person Exempted from Payment of Tax) (Amendment) (No. 2) Order 2019 Sales Tax (Rates of Tax) (Amendment) Order 2019 Sales Tax (Amendment) Regulations 2019 Sales Tax (Imposition of Sales Tax in respect of Designated Areas) (Amendment) (No. 2) Order 2019 Sales Tax (Compounding of Offences) (Amendment) Regulations 2019 Sales Tax (Customs Ruling) (Amendment) Regulations 2019.
Service Tax	Service Tax (Amendment) Act 2019 Service Tax (Amendment) (No. 2) Regulations 2019 Service Tax (Persons Exempted from Service Tax (Digital Services) (Amendment) Regulations 2019 Service Tax (Imposition of Tax for Taxable Service In Respect of Designated Areas and Special Areas) (Amendment) (No. 2) Order 2019 Service Tax (Customs Ruling) (Amendment) Regulations 2019 Guides on Customs Ruling Guides on Refund, Drawback and Appeal for Sales Tax	
<b>February (Special Edition No. 1)</b>	Finance Act 2019 and Other Amendment Acts of 2019	Finance Bill 2019 – Amendment in Committee Income Tax (Amendment) Bill 2019 Petroleum (Income Tax) (Amendment) Bill 2019 Labuan Business Activity Tax (Amendment) Bill 2019
<b>February</b>	Tax Investigation Framework 2020 (Revised)	Revised Tax Investigation Framework 2020
	Tax Exemption on Income Derived by Angel Investor	Income Tax (Exemption) (No. 3) 2014 (Amendment) Order 2019
	Tax Exemption on Value of Benefit Received by Employee for PTPTN Educational Loan Paid on Behalf by Employer	Income Tax (Exemption) (No. 8) (Amendment) Order 2019
	Double Deduction for Expenditure Incurred for the Provision of an Approved Internship Programme	Income Tax (Deduction for Expenditure Incurred for the Provision of an Approved Internship Programme) Rules 2019
	Deduction for Payment of Educational Loan of PTPTN by Employers on Behalf of Employees	Income Tax (Deduction for Payment of Educational Loan of PTPTN by Employers on Behalf of Employees) (Amendment) Rules 2019
	Revision to Restriction of Tax Deduction on Payments Made to Labuan Company by Resident	Circular – Labuan Financial Services Authority
	Stamp Duty Exemption for the Purchase of Residential Property under RTO Scheme	Stamp duty (Exemption) (No. 4) Order 2019
	Guide on Electricity Delivery and Distribution Services	Guide on Electricity Delivery and Distribution Services
Service Tax	Service Tax Policy No. 1/2020 – Expansion of Scope of Taxable Service; Service Tax Policy No. 2/2020 – Service Tax Exemption on Imported Taxable Service; Service Tax Policy No. 3/2020 – Service Tax Policy on Claiming a Refund by Offsetting Method on Service Tax on Imported Digital Service Provided by Foreign Registered Person; Service Tax Policy No. 4/2020 – Service Tax on Online Distance Learning Services;	

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		Service Tax Policy No. 5/2020 – Service Tax on Online Newspaper, Online Journals and Periodicals Service Tax Policy No. 6/2020 – Service Tax Treatment on Provision of Training and Coaching Services for Disabled Person.
	Minimum Wages	Minimum Wages Order 2020
<b>February (Special Edition No. 2)</b>	2020 Economic Stimulus Package	2020 Economic Stimulus Package
<b>March</b>	Updates on 2020 Economic Stimulus Package	
	Guidelines for Approval of DGIR under Section 44(6) of the Act	Guidelines for Approval of Director General of Inland Revenue ["DGIR"] under Section 44(6) of the Act
	Withdrawal of WT Exemption on Income Received by Non-resident Company from MSC Status Company	Income Tax (Exemption) (No.13) 2005 (Revocation) Order 2019
	Extension of Application Period for Tax Exemption on Income Derived from Employment for Women Returning to Work After Career Break	Income tax (Exemption) (No. 9) Order 2019 (Amendment) Order 2020 Guide on Determination of the Value of Sales of Taxable Goods under Section 9(3) of the Sales Tax Act 2018 Guide on Refund, Drawback and Appeal for Sales Tax
	Specific and Industry Guides	Guide on Electricity Transmission and Distribution Services
	Sales and Service Tax	Service Tax Policy No. 7/2020 Service Tax Policy No. 8/2020 Service Tax Policy No. 9/2020
	Clarification on Substantial Requirement for Labuan Entities	Circular on Labuan Investment Committee ["LIC"] Pronouncement 2-2019 dated 11th December 2019 Clarification to LIC Pronouncement 2-2019 dated 20th December 2019 circular dated 21st January 2020
<b>April</b>	Updated Operational Guideline on Procedure for Submission of Amended Return Form	Operational Guideline No. 1/2020 - Procedure on Submission of Amended Return Form
	PN No. 1/2020 – Guidelines on Treatment of Adjusted Losses under the Income Tax (Exemption) (No. 3) Order 2018 for International Currency Business Unit	Practice Note ["PN"] 1/2020 – Penjelasan Berhubung Peruntukan Kerugian Dalam Perintah Cukai Pendapatan (Pengecualian) (No. 3) 2018 (in Bahasa Malaysia)
	New DTA between Malaysia and Cambodia	Double Taxation Agreement ["DTA"] signed between Malaysia and Cambodia
	Sales and Service Tax	Import Duty and Sales Tax Exemption on Importation and Local Sale of Face Masks Import Duty and Sales Tax Exemption on Importation / Local Purchase of Medical and Laboratory Equipment, Personal Protective Equipment ["PPE"] and Consumables for the Purpose of Donating the Same to the Ministry of Health ["MOH"] In Order to Combat the COVID-19 Outbreak RMCD's Response to COVID-19 and Extended Movement Control Order Announcement on Service Tax on Digital Services System ["MySToDS"] for Foreign Registered Persons Guide on Digital Services by Foreign Service Provider Exemptions on Import Duty, Excise Duty and Sales Tax on Raw Materials used for the Purpose of Manufacturing Hand Sanitiser
<b>May</b>	PN No. 2/2020 – Claiming Capital Allowance on the Development Cost for Customised Computer Software under the Income Tax Rule 2019	Practice Note ["PN"] No. 2/2020 – Claiming Capital Allowance on the Development Cost for Customised Computer Software under the Income Tax Rule 2019
	Tax Exemption for Religious Institution or Organisation Registered as a Company Limited by Guarantee	Income Tax (Exemption) Order 2020
	Extension of Tax Exemption for Medical Tourism	Income Tax (Exemption) (No. 2) Order 2020
	Service Tax	Service Tax Policy No. 10/2020 – Service Tax Exemption on Provision of Digital Services Related to Banking or Financial Services Service Tax (Digital Service) (Amendment) Regulations 2020 Service Tax (Person Exempted from Payment of Tax) (Amendment) Order 2020 Service Tax (Amendment) Regulations 2020
<b>June</b>	PR No. 1/2020 – Tax Incentives for BNX	Public Ruling ["PR"] No. 1/2020 – Tax Incentives for BioNexus Status Companies ["BNX"]

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	Guidelines on the Application of Sections 12(3) and 12(4) of the Act in Determining a "Place of Business"	Guidelines on the Application of Sections 12(3) and 12(4) of the Act in Determining a "Place of Business"
	Operational Guidelines No. 2/2020 – Tax Revision in the 3rd Month that Falls in the Calendar Year 2020 and Deferment of Tax Instalment Payment under the 2020 Economic Stimulus Package	Operational Guidelines No. 2/2020 – Tax Revision in the 3rd Month that Falls in the Calendar Year 2020 and Deferment of Tax Instalment Payment under the 2020 Economic Stimulus Package
	Tax Audit Framework	English version of the Tax Audit Framework
	Petroleum Tax Audit Framework	English version of the Petroleum Tax Audit Framework
	Transfer Pricing Audit Framework	English version of the Transfer Pricing Audit Framework
	Tax Exemption on Withdrawal from a PRS	Income Tax (Exemption) (No. 3) Order 2020
	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 2020
	Stamp Duty Exemption on Loan or Financing Facility between SME and Financial Institutions under the 2020 Economic Stimulus Package	Stamp Duty (Exemption) Order 2020
	Stamp Duty Exemption for Restructuring or Rescheduling of Business Loan or Financing under the 2020 Economic Stimulus Package	Stamp Duty (Exemption) (No. 2) Order 2020
	Stamp Duty Exemption on Transfer of Property to Trustee of REIT or PTF	Stamp Duty (Exemption) (No. 4) Order 2004 (Amendment) Order 2020
	RMCD's Response to COVID-19 and Extended MCO	Notification of Operations and Services of the RMCD within the Extended Period of Implementation of the Movement Control Order ("MCO")
July	PR No. 2/2020 – Tax Treatment of Stock in Trade Part I – Valuation of Stock	PR No. 2/2020 – Tax Treatment of Stock in Trade Part I – Valuation of Stock
	PR No. 3/2020 – Tax Treatment of Stock in Trade Part II – Withdrawal of Stock	PR No. 3/2020 – Tax Treatment of Stock in Trade Part II – Withdrawal of Stock
	PR No. 4/2020 – Tax Treatment of Any Sum Received and a Debt Owning That Arises in Respect of Services to be Rendered	PR No. 4/2020 – Tax Treatment of Any Sum Received and a Debt Owning That Arises in Respect of Services to be Rendered
	PN No. 3/2020 – Clarification on Determining the Gross Income from Business Sources of not More Than RM50 Million of a Company or LLP	PN No. 3/2020 – Clarification on Determining the Gross Income from Business Sources of not More Than RM50 Million of a Company or LLP
	Extension of Tax Incentive for Automation Equipment	Income Tax (Accelerated Capital Allowance) (Automation Equipment) 2017 (Amendment) Rules 2020 Income Tax (Exemption) (No. 8) 2017 (Amendment) Order 2020
	FAQ on APA Treatment due to COVID-19 Pandemic	Frequently Asked Questions ["FAQ"] on Advance Pricing Arrangement ["APA"] Treatment due to COVID-19 Pandemic
	Remission of Penalty in Respect of Late Payment Penalties Generated in MySST System for the Taxable Periods of February 2020 to April 2020	Announcement – Penalty in MySST System for Late Payment of Taxes on Taxable Period included in the Movement Control Order ["MCO"] Period
	FAQ Pertaining to GST Refund	FAQ Pertaining to Goods and Service Tax ["GST"] Refund
	Notification of GST Refund	Notification of GST Refund
	Service Tax Policy No. 9/2020 (Amendment No. 1)	Service Tax Policy No. 9/2020 (Amendment No. 1)
	Specific and Industry Guides	Guide on Transmission and Distribution of Electricity Services Guide on Information Technology Services Guide on Refund on the Acquisition of Services by Foreign Missions and International Organisations
	FAQ Pertaining to PENJANA	FAQ Pertaining to PENJANA
	Approved Major Exporter Scheme	Approved Major Exporter Scheme ["AMES"]
	Exemption of Import Duty and Sales Tax on Type KN95 of Face Mask	Pengecualian Duti Import Dan Cukai Jualan Ke Atas Topeng Muka Jenis KN95
Sales Tax (Amendment) Regulations 2020	Sales Tax (Amendment) Regulations 2020	
August	Guidelines for Application of Approval as Approved Bodies under Section 44(6) of the Act in Relation to House of Religious Worship / Welfare and Education Funds	Guidelines for Approval of DGIR under Section 44(6) of the Act in Relation to Fund for Acquisition of House of Religious Worship Guidelines for Approval of DGIR under Section 44(6) of the Act in Relation to Fund for Construction of House of Religious Worship Guidelines for Approval of DGIR under Section 44(6) of the Act in Relation to Fund for Management of a House of Religious Worship Guidelines for Approval of DGIR under Section 44(6) of the Act in Relation to Fund for Welfare and Education
	Compliance Audit Framework for Approved Bodies	Compliance Audit Framework

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	Exemption of RPGT on Chargeable Gain Arising from Disposal of Residential Property	Real Property Gains Tax (Exemption) Order 2020
	Stamp Duty Exemption for Purchase of Residential Properties	Stamp Duty (Exemption) (No. 3) Order 2020 and Stamp Duty (Exemption) (No. 4) Order 2020
	Exemption from Application of Minimum Number of Full-Time Employees Requirement for Labuan Entity Carrying on Labuan Business Activity	Labuan Business Activity Tax (Exemption) Order 2020
	Industry Guides	Guide on Digital Services by Foreign Service Provider
<b>September</b>	Special Deductions in Respect of a Qualifying R&D Activity	Public Ruling ["PR"] No. 5/2020 – Tax Treatment of Research & Development ["R&D"] Expenditure Part I – Qualifying R&D Activity PR No. 6/2020 – Tax Treatment of R&D Expenditure Part II – Special Deductions Guidelines on The Application Procedure for a Special Deduction in Respect of a Qualifying R&D Activity
	Updated Operational 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. 3/2020 - Imposition of Penalty under Section 112(3) of the ITA 1967, Section 51(3) of the Petroleum Income Tax Act 1967 ["PITA 1967"] and Section 29(3) of the Real Property Gains Tax Act 1976 ["RPGT Act 1976"]
	Special Tax Treatment to Financial Institution	Income Tax (Special Treatment for Interest on Loan) Regulations 2020
	Updated FAQ on International Tax Issues Due to COVID-19 Travel Restrictions	FAQ on International Tax Issues Due to COVID-19 Travel Restrictions
	Guidelines on Stamp Duty on Share Transfer Instruments for Shares of Companies That Are Not Listed on Bursa Malaysia	Guidelines on Stamp Duty on Share Transfer Instruments for Shares of Companies That Are Not Listed on Bursa Malaysia 2019
	Service Tax Policies	Service Tax Policy No. 1/2020 (Amendment No. 1) Service Tax Policy No. 3/2020 (Amendment No. 1) Service Tax Policy No. 4/2020 (Amendment No. 1) Service Tax Policy No. 5/2020 (Amendment No. 1) Service Tax Policy No. 8/2020 (Amendment No. 1)
	Guide on Goods and Services Tax	Guide on Declaration and Adjustment after 1st September 2018
<b>October</b>	Guidelines on Deduction for Expenses in Relation to Secretarial Fee and Tax Filing Fee Commencing from YA 2020	Guidelines on Deduction for Expenses in Relation to Secretarial Fee and Tax Filing Fee Commencing from Year of Assessment ["YA"] 2020
	Deduction for Expenses in Relation to Listing on ACE Market or LEAP Market of Bursa Malaysia	Income Tax (Deduction for Expenses in Relation to Listing on Access, Certainty, Efficiency (ACE) Market or Leading Entrepreneur Accelerator Platform (LEAP) Market of Bursa Malaysia Securities Berhad) Rules 2020
	Deduction for Expenditure on Industry4WRD Readiness Assessment	Income Tax (Deduction for Expenditure on Industry4WRD Readiness Assessment) Rules 2020
	Multilateral Convention to Implement Tax Treaty Related Measures to Prevent BEPS	
	FAQ on Wage Subsidy Programme 2.0	Frequently Asked Questions ["FAQ"] on Wage Subsidy Programme 2.0
	General, Specific and Industry Guides	Guide on Consultancy, Training and Coaching Services Guide on Disbursement and Reimbursement Guide on Management Services Guide on Professional Services Guide on Warehousing Management Services General Guide on Service Tax Guide on Accommodation Guide on Clubs
	Sales Tax	Sales Tax (Persons Exempted from Payment of Tax) (Amendment) (No. 2) Order 2020
<b>November (Special Edition No. 1)</b>	2021 Budget Highlights	2021 Budget Speech Appendices to Budget 2021
<b>November (Special Edition No. 2)</b>	2021 Budget Highlights	2021 Budget Speech Appendices to Budget 2021 Finance Bill 2020
<b>November</b>	PR No. 7/2020 – Appeal Against an Assessment and Application for Relief	PR No. 7/2020 – Appeal Against an Assessment and Application for Relief
	PR No. 8/2020 – Taxation of a Resident Individual Part 1 - Gifts or Contributions and Allowable Deductions	PR No. 8/2020 – Taxation of a Resident Individual Part 1 - Gifts or Contributions and Allowable Deductions

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	Tax Exemption for Employer and Employee on Financial Assistance Provided under Employment Retention Programme	Income Tax (Exemption) (No.4) Order 2020 Income Tax (Exemption) (No.5) Order 2020
	FAQ on APA Treatment Due to COVID-19 Pandemic	Frequently Asked Questions ["FAQ"] on Advance Pricing Arrangement ["APA"] Treatment Due to COVID-19 Pandemic
	Exemption from Substantial Activity Requirement for Labuan Entities Carrying on Pure Equity Holding Activities	LFSA's letter dated 5th June 2020 Directive on Management and Control Requirements for Labuan Entities that Undertakes Pure Equity Holding Activities dated 10th August 2020 Clarification on Board Meeting Requirement dated 10th September 2020
	Specific Guides	Guide on Return and Payment Guidelines on SST-02 Return (Manual Submission) Guidelines on SST-02A Return (Manual Submission)
<b>December</b>	PR No. 9/2020 - Taxation of Trusts	PR No. 9/2020 - Taxation of Trusts
	PR No. 10/2020 - RA Part I - Manufacturing Activity	PR No. 10/2020 - RA Part I - Manufacturing Activity
	PR No. 11/2020 - RA Part II - Agricultural and Integrated Activities	PR No. 11/2020 - RA Part II - Agricultural and Integrated Activities
	PR No. 12/2020 - Tax Incentive for Angel Investor	PR No. 12/2020 - Tax Incentive for Angel Investor
	Review of Tax Exemption for Export of Private Healthcare Services	Income Tax (Exemption) (No. 9) 2002 (Amendment) Order 2020
	Prescribed Fees under Schedule 5 (Appeals) to the Act	Income Tax (Prescribed fees under Schedule 5 to the Act) Rules 2020
	Stamp Duty Exemption on Loan or Financing Facility Between Bank Negara Malaysia and Financial Institution under the Special Relief Fund for SME	Stamp duty (Exemption) (No. 6) 2020
	Service Tax (Amendment) Bill 2020	Service Tax (Amendment) Bill 2020
Sales Tax (Amendment) Bill 2020	Sales Tax (Amendment) Bill 2020	