

**Advent Tax Flash
Index for Year 2021**

Month	Contents	Reference
January	Finance Act 2020	Finance Act 2020
	Revised Guideline on Incentive Claims for Upstream Petroleum Industry under the Petroleum (Income Tax) Act 1967	Guideline on Incentive Claims for Upstream Petroleum Industry under the Petroleum (Income Tax) Act 1967
	PN No. 4/2020 – Clarification on Determining the Gross Income from Business Sources of Not More Than RM50 Million of a Company or LLP	PN No. 4/2020 – Clarification on Determining the Gross Income from Business Sources of Not More Than RM50 Million of a Company or LLP
	Operational Guidelines 4/2020 – MTD under the Income Tax (Deduction from Remuneration) Rules 1994	Operational Guidelines 4/2020 – Monthly Tax Deduction under the Income Tax (Deduction from Remuneration) Rules 1994
	Automatic Exchange of Financial Account Information	Income Tax (Automatic Exchange of Financial Account Information) (Amendment) Rules 2020
	Review of 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 (Amendment) 2020
	Tax Deduction on Costs of Renovation and Refurbishment of Business Premises	Income Tax (Costs of Renovation and Refurbishment of Business Premises) Rules 2020
	Updated FAQ on International Tax Issues Due to COVID-19 Travel Restrictions	FAQ on International Tax Issues Due to Covid-19 Travel Restrictions
	Stamp Duty Exemption for Purchasers of a Revived Residential Property	Stamp Duty (Exemption) (No. 5) 2013 (Amendment) Order 2020
	Stamp Duty Exemption for a Rescuing Contractor/Developer	Stamp Duty (Exemption) (No. 6) 2013 (Amendment) Order 2020
	Stamp Duty Exemption for Perlindungan Tenang Products	Stamp Duty (Exemption) (No. 5) 2018 (Amendment) Order 2020
	Sales Tax (Persons Exempted from Payment of Tax) (Amendment) (No. 3) Order 2020	Sales Tax (Persons Exempted from Payment of Tax) (Amendment) (No. 3) Order 2020
	Sales Tax (Imposition of Sales Tax in Respect of Designated Areas) (Amendment) Order 2020	Sales Tax (Imposition of Sales Tax in Respect of Designated Areas) (Amendment) Order 2020
	Sales Tax (Amendment) (No. 2) Regulations 2020	Sales Tax (Amendment) (No. 2) Regulations 2020
	Sales Tax (Amendment) Act 2020	Sales Tax (Amendment) Act 2020
	Service Tax (Digital Services) (Amendment) (No. 2) Regulations 2020	Service Tax (Digital Services) (Amendment) (No. 2) Regulations 2020
	Service Tax (Amendment) (No. 2) Regulations 2020	Service Tax (Amendment) (No. 2) Regulations 2020
	Service Tax (Amendment) Act 2020	Service Tax (Amendment) Act 2020
	Extension of Tax Exemption on Director Fees Received from a Labuan Entity	Letter dated 4 th December 2020
	Requirements for Labuan Entity Carrying on Labuan Business Activity	Appendix
Labuan – Automatic Exchange of Financial Account Information	Labuan Business Activity Tax (Automatic Exchange of Financial Account Information) Regulations 2018	
February	Guidelines on Application for Approval of the DGIR for Endowment and Wakaf under Section 44(11D) of the Act	Guidelines on Application for Approval of the DGIR for Endowment under Section 44(11D) of the Act; Guidelines on Application for Approval of the DGIR for Wakaf under Section 44(11D) of the Act
	Tax Exemption for New Food Production Project and Expansion Project	Income Tax (Exemption) (No. 6) Order 2020
	Tax Deduction of Investment in New Food Production Project or Expansion Project	Income Tax (Deduction of Investment in New Food Production Project or Expansion Project) Rules 2020
	Deduction for Expenditure on Issuance of <i>Sukuk</i> under Wakalah Principle	Income Tax (Deduction for Expenditure on Issuance of <i>Sukuk</i> and Retail <i>Sukuk</i> Structured Pursuant to the Principle of Wakalah) Rules 2021
	Extension of Tax Exemption on Director Fees Received from a Labuan Entity	Income Tax (Exemption) (No. 7) (Amendment) Order 2021
	Extension of Deduction for Expenditure on Issuance or Offering of SRI Sukuk	Income Tax (Deduction for Expenditure on Issuance or Offering of Sustainable and Responsible Investment Sukuk) (Amendment) Rules 2021
	Stamp Duty Exemption for Financing Programme Between Smallholders of Oil Palm and Agrobank	Stamp Duty (Exemption) (No. 7) Order 2020
	Stamp Duty Exemption for Purchase of a Flat	Stamp Duty (Exemption) (No. 8) Order 2020
Service Tax - Industry Guides	Guide on Management Services; Guide for Refund on the Acquisition of Services by Foreign Missions and International Organisations	
March	Guidelines on the Submission of Estimate of Tax Payable under Section 107C of the Act	Operational Guidelines No. 1/2021 - Submission of Estimate of Tax Payable under Section 107C of the Income Tax Act 1967

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	Guidelines and Procedure for the Application of Automation CA for Existing Company in Services Sector	Guidelines and Procedures for the Application of Automation CA for Services Sector – For Existing Company
	Guidelines and Procedures for the Application of Automation CA for Manufacturing Sector	Guidelines and Procedures for the Application of Automation CA
	Tax Collection Framework 2021	Tax Collection Framework
	Update on Transfer Pricing Guidelines 2012 - Submission of TP Doc and Penalty	Chapter XI of the Transfer Pricing Guidelines 2012
	Tax Deduction/Exemption on Value of Benefit in Respect of Smartphone, Tablet or Personal Computer Given by Employers to Employees	Income Tax (Deduction for Value of Benefit Given to Employees) Rules 2021; Income Tax (Exemption) Order 2021
	Extension of Further Deduction for Employment of Senior Citizen, Ex-Convict, Parolee, Supervised Person and Ex-Drug Dependent	Income Tax (Deduction for Employment of Senior Citizen, Ex-Convict, Parolee, Supervised Person and Ex-Drug Dependent) (Amendment) Rules 2021
	Updated FAQ on International Tax Issues Due to COVID-19 Travel Restrictions	FAQ on International Tax Issues Due to COVID-19 Travel Restrictions
	RPGT Exemption for Disposal of Chargeable Asset at the Price of RM200,000 and Below	Real Property Gains Tax (Exemption) 2018 (Amendment) Order 2021
	Stamp Duty Exemption for Restructuring or Rescheduling of Loan or Financing	Stamp Duty (Exemption) (No. 2) 2020 (Amendment) Order 2021
	Stamp Duty Exemption for Purchase of Residential Property Valued Not Exceeding RM500,000	Stamp Duty (Exemption) Order 2021 and Stamp Duty (Exemption) (No. 2) Order 2021
	Expansion of the Scope of Imposition of Tourism Tax on Accommodation Booked Through Online Platform	FAQ on Expansion of the Scope of Imposition of Tourism Tax on Accommodation Booked Through Online Platform
	Service Tax - Industry Guide	Guide on Digital Services by Foreign Service Provider
April	Tax Exemption on Gains or Profits Derived from Sukuk Prihatin	Income Tax (Exemption) (No. 2) Order 2021
	Updated FAQ on Special Deduction for Reduction of Rental of Business Premises	FAQ on Special Deduction for Taxpayers Who Offer Rental Reduction for Business Premises to SME and Non-SME Tenants (Amended 19 th February 2021)
	FAQ on Tax Deduction on Costs of Renovation and Refurbishment of Business Premises	FAQ - Tax Deduction on the Costs of Renovation and Refurbishment of Business Premises (in Bahasa Malaysia)
	Stamp Duty Exemption for Instruments in Relation to Merger or Acquisition Executed by SME	Stamp Duty (Exemption) (No. 3) Order 2021
	Service Tax - Industry Guides	Guide on Manufacturing and Import / Export Guide on Information Technology Services
	Tourism Tax (Digital Platform Service Provider) Regulations 2021	Tourism Tax (Digital Platform Service Provider) Regulations 2021 Announcement dated 5 th April 2021
	MyGST Portal	
May	Guidelines on Income Tax Exemption for Religious Institution or Organisation under the Income Tax (Exemption) Order 2020	Guidelines on Income Tax Exemption for Religious Institution or Organisation under the Income Tax (Exemption) Order 2020
	Guidelines and Procedures for the Application of Special ITA for the E&E Sector	Guidelines and Procedures for the Application of Special Investment Tax Allowance for the Electrical & Electronic Sector
	Extension of Application for Tax Incentive for an Approved Individual under the Returning Expert Programme	Income Tax (Determination of Approved Individual and Specified Year of Assessment under the Returning Expert Programme) (Amendment) Rules 2021
	Tax Deduction / Exemption on Value of Benefit in Respect of Smartphone, Tablet or Personal Computer Given by Employers to Employees	Income Tax (Exemption)(Amendment) Order 2021 and Income Tax (Deduction for Value of Benefit Given to Employees) Rules 2021
	Media Release on Relaxation of Incentive Conditions for Manufacturing and Services Projects Approved under the Purview of MIDA	Media release dated 6 th April 2021
	Report to be Prepared for Sales Tax Exemption under AMES	Monthly Report for the Movements of Taxable Trading Goods under AMES ["AMES-03"] Monthly Report for the Movements of Raw Materials, Components and Packaging/Packing Materials ["AMES-04"] Monthly Report for Export / Local Sales of Non-Taxable Finished Goods ["AMES-04A"] Form AMES-02
	Service Tax Policies	Service Tax Policy No. 2/2019 (Amendment No. 1) Service Tax Policy No. 9/2020 (Amendment No. 2)
	Tourism Tax Policy	Tourism Tax Policy No. 1/2021
June	Tax Treatment on Deduction of Tax as Final Tax	Practice Note No. 1/2021 – Tax Treatment on Final Tax

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	Revised Guidelines on Deduction for Expenses in Relation to Secretarial Fee and Tax Filing Fee Commencing from YA 2020	Revised Guidelines on Deduction for Expenses in Relation to Secretarial Fee and Tax Filing Fee Commencing from YA 2020
	Tax Exemption on Gains or Profits Derived from Sukuk Wakala	Income Tax (Exemption) (No. 3) Order 2021
	Expansion of Tax Exemption for Organising Conferences in Malaysia	Income Tax (Exemption) (No. 4) Order 2021
	Tax Exemption on Income Derived from the Business of Providing Fund Management Services	Income Tax (Exemption) (No. 5) Order 2021
	Double Deduction for Training Costs under the Professional Training and Education for Growing Entrepreneurs (PROTÉGÉ-RTW) Programme) for Trainees	Income Tax (Deduction for Training Costs under the Professional Training and Education for Growing Entrepreneurs (PROTÉGÉ-Ready to Work) Programme) Rules 2021
	Remission of Penalty Imposed under the Goods and Services Tax Act 2014	Remission of Penalty Imposed under the Goods and Services Tax Act 2014
	Service Tax Policy No. 1/2021	Service Tax Policy No. 1/2021
	Guide on Refund, Drawback and Appeal for Sales Tax	Guide on Refund, Drawback and Appeal for Sales Tax as at 21 st April 2021
	New DTA between Malaysia and Ukraine	Double Taxation Agreement Signed between Malaysia and Cambodia
	Multilateral Convention to Implement Tax Treaty Related Measures to Prevent BEPS	IRB's Website Regarding the MLI
July	PR No. 1/2021 – Taxation of Unit Holders of REIT/PTF	PR No. 1/2021 – Taxation of Unit Holders of Real Estate Investment Trusts / Property Trust Fund
	Guidelines on Application for Approval of the DGIR for Acquisition of Religious Schools, Construction of Schools and Contribution to Schools under Section 44(6) of the ITA 1967	Guidelines on Application for Approval of the DGIR for Acquisition of Religious Schools i.e. Tabung Pembelian Sekolah Agama under Section 44(6) of the ITA 1967 Guidelines on Application for Approval of the DGIR for Construction of Schools i.e. Tabung Pembinaan Sekolah under Section 44(6) of the ITA 1967 Guidelines on Application for Approval of the DGIR for Contribution to Schools i.e. Tabung Sumbangan Wang Awam Sekolah under Section 44(6) of the ITA 1967
	Updated Operational Guidelines on Compensation on Late Refund of Overpayment of Tax	Operational Guidelines on Compensation on Late Refund of Overpayment of Tax
	ACA for Machinery and Equipment Including ICT Equipment	Income Tax (Accelerated Capital Allowance) ["ACA"] (Machinery and Equipment Including Information and Technology Equipment) Rules 2021
	Tax Deduction on Expenses Incurred on Personal Protective Equipment	Income Tax (Deduction for Expenses in Relation to the Cost of Personal Protective Equipment) Rules 2021
	Extension of Tax Exemption for Medical Tourism	Income Tax (Exemption) (No. 2) 2020 (Amendment) Order 2021
	Exemption from Payment of HRDF Levy	Pembangunan Sumber Manusia Berhad (Exemption of Levy) (No. 2) Order 2021
	CbCR Notification Using Form C	Country-by-Country Reporting Notification using Form C
	Service Tax Policy	Service Tax Policy No. 2/2021
	Sales Tax Orders	Sales Tax (Persons Exempted from Payment of Tax) (Amendment) Order 2021 Sales Tax (Persons Exempted from Payment of Tax) (Amendment) (No. 2) Order 2021
	Submission of Sales Tax and Service Tax Returns for the Taxable Period of April 2021 and/or May 2021	Notice dated 8 th July 2021
August	PR No. 2/2021 – Tax Deduction for Sponsoring Arts, Cultural and Heritage Activities	PR No. 2/2021 – Tax Deduction for Sponsoring Arts, Cultural and Heritage Activities
	PR No. 3/2021 – Special Allowances for Small Value Assets	PR No. 3/2021 – Special Allowances for Small Value Assets
	Updated Operational Guidelines on Tax Clearance Letter Application for Companies, LLP and Labuan Entities	Operational Guidelines No. 3/2021 - Tax Clearance Letter Application for Companies, Limited Liability Partnerships and Labuan Entities dated 30 th June 2021
	Extension of Tax Exemption on Income from Fund Management Services	Income Tax (Exemption) (No. 6) Order 2021 Income Tax (Exemption) (No. 7) Order 2021 Income Tax (Exemption) (No. 8) Order 2021
	Stamp Duty Exemption for Purchase of Property under Home Ownership Campaign 2021	Stamp Duty (Exemption) (No. 4) Order 2021 Stamp Duty (Exemption) (No. 5) Order 2021

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	Sales Tax and Service Tax Guides	Guide on Sales Tax Exemption under Item 5A of Schedule A of the Sales Tax (Persons Exempted from Payment of Tax) Order 2018 General Guide on Service Tax Guide on Electricity Delivery and Distribution Services Guide on Clubs (i.e. Groups C, D and E)
	Guide on Management Services	Guide on Management Services
	Service Tax Policy No. 10/2020 (Amendment No. 1)	Service Tax Policy No. 10/2020 (Amendment No. 1) Service Tax Policy No. 10/2020
	Sales Tax Order	Sales Tax (Persons Exempted from Payment of Tax) (Amendment) (No. 3) Order 2021
	Submission of Sales Tax and Service Tax Returns for the Taxable Period of May 2021 and June 2021	Notice dated 11 th August 2021
September	PR No. 4/2021 – Taxation of Income Arising from Settlements	PR No. 4/2021 – Taxation of Income Arising from Settlements
	Amendment to PR No. 10/2020 – RA Part I – Manufacturing Activity	PR No. 10/2020 – Reinvestment Allowance Part I – Manufacturing Activity
	Guideline on Incentive for IP Development	Guideline on Incentive for Intellectual Property Development dated 1 st January 2020
	Extension of Deduction for Expenditure on Industry4WRD Readiness Assessment	Income Tax (Deduction for Expenditure on Industry4WRD Readiness Assessment) (Amendment) Rules 2021
	Stamp Duty Exemptions for PENJANA Tourism Financing Facility	Stamp Duty (Exemption) (No. 6) Order 2021 Stamp Duty (Exemption) (No. 7) Order 2021
	Stamp Duty Exemption on Instrument of Loan or Financing Agreement Between a SME and a Financial Institution	Stamp Duty (Exemption) (No. 8) Order 2021
	Stamp Duty Exemption for Instrument of Agency Agreements for Special Relief Facility, Targeted Relief and Recovery Facility and Disaster Relief Facility 2021	Stamp Duty (Exemption) (No. 9) Order 2021
	Service Tax Policy No. 2/2021 (Amendment No. 1)	Service Tax Policy No. 2/2021 (Amendment No. 1)
	Sales Tax (Imposition of Sales Tax in respect of Special Areas) (Amendment) Order 2021	Sales Tax (Imposition of Sales Tax in respect of Special Areas) (Amendment) Order 2021
	Sales Tax and Tourism Tax Guides	Guide on Sales Tax Exemption under Item 58A of Schedule A of the Sales Tax (Persons Exempted from Payment of Tax) Order 2018 General Guide on Tourism Tax Guide on Tourism Tax (Digital Platform Service Provider)
October	PN No. 2/2021 – Explanation Relating to Expenditure or Additional Expenses for the Purpose of Deduction Allowed in the Income Tax (Deduction for Expenditure on Issuance of Sukuk and Retail Sukuk Structured Pursuant to the Principle of Wakalah) Rules 2021	PN No. 2/2021 – Explanation Relating to Expenditure or Additional Expenses for the Purpose of Deduction Allowed in the Income Tax (Deduction for Expenditure on Issuance of Sukuk and Retail Sukuk Structured Pursuant to the Principle of Wakalah) Rules 2021
	Employer Audit Framework	Employer Audit Framework (in Bahasa Malaysia)
	Special Deduction for Reduction of Rental of Business Premises Offered to SME and Non-SME Tenants	Income Tax (Special Deduction for Reduction of Rental to a SME) Rules 2021 Income Tax (Special Deduction for Reduction of Rental to a Tenant Other Than a SME) Rules 2021
	Stamp Duty Exemption on Instrument of Loan or Financing Agreement Between an SME and a Financial Institution Relating to Targeted Relief and Recovery Facility	Stamp Duty (Exemption) (No. 10) Order 2021
	Stamp Duty Exemption on Instrument of Loan or Financing Agreement Relating to Restructuring Rescheduling of a Loan Between a Borrower or Customer and a Financial Institution	Stamp Duty (Exemption) (No. 11) Order 2021
	Transfer Pricing Flowchart and Self-Test	Transfer Pricing Documentation Flowchart Transfer Pricing Documentation Self-Test
	Postponement of the Date for the Implementation of Tourism Tax on Accommodation Premises Booked Through Digital Platform Service Provider	Announcement dated 30 th September 2021
	Guide on Professional Services	Guide on Professional Services
October (Special Edition)	2022 Budget Highlights	2022 Budget Speech Appendices to Budget 2022
November	PR No. 5/2021 – Taxation of a Resident Individual Part 1 – Gifts or Contributions and Allowable Deductions	PR No. 5/2021 – Taxation of a Resident Individual Part 1 – Gifts or Contributions and Allowable Deductions
	Special Treatment for Bank or Development Financial Institution Which Adopts MFRS 9 : Financial Instruments	Income Tax (Special Treatment for Bank or Development Financial Institution Which Adopt Malaysian Financial Reporting Standard 9: Financial Instruments) Regulations 2021

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	Further Deduction for Expenses in Relation to the Cost of Detection Test of COVID-19 for Employees	Income Tax (Deduction for Expenses in Relation to the Cost of Detection Test of COVID-19 for Employees) Rules 2021
	Double Deduction of Expenses Incurred by Companies Participating in NDTs	Income Tax (Deduction for Training Costs under the National Dual Training System) Rules 2021
	Double Deduction for the Costs of Implementation of FWA	Income Tax (Deduction for the Cost of Implementation of Flexible Work Arrangements) Rules 2021
	Tax Exemption on Income Derived from Domestic Tour Package	Income Tax (Exemption) (No. 9) Order 2021
	Tax Investment Incentive for Electrical and Electronic Sector	Income Tax (Exemption) (No. 10) Order 2021
	Stamp Duty Exemption on Instrument of Loan or Financing Agreement for the Targeted Relief and Recovery Facility under BNM's Fund for SME	Stamp Duty (Exemption) (No. 12) Order 2021 Stamp Duty (Exemption) (No. 13) Order 2021
	Stamp Duty Exemption for Loan or Financing for High Tech Facility – National Investment Aspirations	Stamp Duty (Exemption) (No. 14) Order 2021
	Guidelines for PH Incentive 3.0	Guidelines for Principal Hub Incentive 3.0
	Guidelines on Incentive for Setting Up a GTC	Guidelines on Incentive for Setting Up a GTC
	Service Tax Guides	Guide on Credit Card and Charge Card Guide on Professional Services
	Sales Tax (Imposition of Sales Tax in Respect of Designated Area) (Amendment) Order 2021	Sales Tax (Imposition of Sales Tax in respect of Designated Area) (Amendment) Order 2021
November (Special Edition)	2022 Budget Highlights	2022 Budget Speech Appendices to Budget 2022 Finance Bill 2021
December	MIDA's Guidelines and Procedures for the Application of Special Tax Incentive under PENJANA - Manufacturing Sector	Guidelines and Procedures for the Application of Special Tax Incentive under PENJANA
	MIDA's Guidelines and Procedures for Application of Special Tax Incentive for Selected Services Activities under PENJANA	Guidelines and Procedures for the Application of Special Tax Incentive for Selected Activities under the National Economic Recovery Plan
	MIDA's Guidelines on Incentive for Manufacturers of Pharmaceutical Products Including Vaccines under the 2021 Budget	Guidelines on Incentive for Manufacturers of Pharmaceutical Products Including Vaccines Under the 2021 Budget