

TECHNICAL

Direct Taxation

1. The following Orders were gazetted on 15 April 2013.

P.U. (A)	Citation	Came into operation on
139/2013	Promotion of Investments (Criteria for the Grant of Pioneer Status to a Small Company) Order 2013	2 March 2012 and 3 July 2012
140/2013	Promotion of Investments (Declaration of Shareholders' Fund In Relation To a Small Scale Company Under Section 2 (Amendment) Order 2013	3 July 2012

Members may view all the gazette Orders at the official website of the [Attorney-General's Chambers \(AGC\)](#).

2. [e-Filing Handbook](#)

Please be informed that the Inland Revenue Board (IRB) has recently issued an “*e-Filing Handbook*” which provides an overview of the e-filing process and useful information to assist taxpayers in filing of tax returns.

Members may view the e-Filing handbook from the [IRB website](#).

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