

TECHNICAL

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Direct Tax

**[Income Tax \(Advance Pricing Arrangement\) \(Amendment\) Rules 2017 \[P.U.\(A\) 449/2017\]](#)**

The above [Rules](#) which amends the [Income Tax \(Advance Pricing Arrangement\) Rules 2012 \[P.U.\(A\) 133/2012\]](#), was gazetted on 29 December 2017 and came into operation on 1 January 2018. (Our [e-CTIM No.79/2012](#) dated 6 June 2012 also refers.)

The [Income Tax \(Advance Pricing Arrangement\) Rules 2012 \[P.U.\(A\) 133/2012\]](#) are amended by inserting after rule 22 the following rule:

**“Fee and other payment**

23. (1) A taxpayer shall pay-

(a) in respect of an application for advanced pricing arrangement under rule 5-

- (i) a non-refundable application fee of five thousand ringgit which shall accompany the application; and
- (ii) any expenses as the Director General may determine; and

(b) in respect of an application for renewal of advance pricing arrangement under rule 20-

- (i) a non-refundable application fee of five thousand ringgit which shall accompany the application; and
- (ii) any expenses as the Director General may Determine.

(2) Fee and payment specified in paragraphs (1)(a) and (b) shall be payable notwithstanding that taxpayer withdraws the application.”.

Members may read the Rules at the official website of the [Attorney-General's Chambers](#).

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