

TECHNICAL

Direct Taxation

TAX UPDATES

The following Orders and Rules have been gazetted:

P.U. (A)	Title	Date Gazetted	Remarks
Income Tax Act 1967			
310/2018	Income Tax (Exemption) (No. 4) Order 2018	29 November 2018	This Order comes into operation from the year of assessment 2018.
311/2018	Income Tax (Deduction for Payment of Premium to Malaysia Deposit Insurance Corporation) (Amendment) Rules 2018	29 November 2018	These Rules amend the Income Tax (Deduction for Premium to Malaysia Deposit Insurance Corporation) Rules 2013 [P.U. (A) 131/2013] (refer to our e-CTIM TECH 48/2013), and comes into operation from the year of assessment 2018.
Loans Guarantee (Bodies Corporate) Act 1965			
266/2018	Loans Guarantee (Bodies Corporate) (Remission of Tax and Stamp Duty) (No. 5) Order 2018	18 October 2018	
290/2018	Loans Guarantee (Bodies Corporate) (Remission of Tax and Stamp Duty) (No. 5) 2018 (Amendment) Order 2018	9 November 2018	This Order amends the Loans Guarantee (Bodies Corporate) (Remission of Tax and Stamp Duty) (No. 5) Order 2018 [P.U. (A) 266/2018] and is deemed to have come into operation on 19 October 2018.

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

Disclaimer

This document is meant for the members of the Chartered Tax Institute of Malaysia (CTIM) only. CTIM has taken all reasonable care in the preparation and compilation of the information contained in this e-CTIM. CTIM herein expressly disclaims all and any liability or responsibility to any person(s) for any errors or omissions in reliance whether wholly or partially, upon the whole or any part of this e-CTIM.