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**TECHNICAL**

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**Direct Taxation****Income Tax Rules 2019 in relation to deduction for expenditure on issuance of Retail Debenture, Retail Sukuk and Sukuk**

The following Rules have been gazetted on 25 April 2019 and these Rules have effect for the years of assessment 2019 and 2020.

No.	P.U. (A)	Title
1.	<a href="#">117/2019</a>	Income Tax (Deduction for Expenditure on Issuance of Retail Debenture and Retail Sukuk) Rules 2019
2.	<a href="#">118/2019</a>	Income Tax (Deduction for Expenditure on Issuance of Sukuk) Rules 2019

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

*Note: The above Rules are related to the 2019 Budget Proposals as set out in Appendix 10 [in respect of (P.U.(A) 118/2019] and Appendix 11 [in respect of P.U.(A) 117/2019] of the [2019 Budget Speech & Appendices](#).*

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