

e-CTIM No.180/2012

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TO ALL MEMBERS

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TECHNICAL

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**Thin Capitalisation Rules --- Deferment to 31 December 2015**

Please be informed that the Tax Analysis Division of Ministry of Finance (MoF) has notified the Institute that the implementation of Thin Capitalisation Rules has been deferred to 31 December 2015.

A copy of the [MoF letter on Deferment of Thin Capitalisation Rules](#) dated 11 December 2012 has been uploaded to the Institute's website at *Members Only > Recent Updates*.

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