

TECHNICAL

Direct Tax

The following Orders are subsidiary tax legislation that has been gazetted recently. Members may view all the gazette Orders at the official website of the [Attorney-General's Chambers \(AGC\)](#).

- 1) [Income Tax \(Accelerated Capital Allowance\) \(Security Control Equipment and Monitoring Equipment\) Rules 2013 \[P.U. \(A\) 4/2013\]](#) (gazetted on 02/01/2013);
- 2) [Income Tax \(Exemption\) Order 2013 \[P.U.\(A\) 3/2013\]](#) (gazetted on 02/01/2013);
- 3) [Income Tax \(Industrial Building Allowance\) \(Child Care Centre\) Rules 2013 \[P.U.\(A\) 2/2013\]](#) (gazetted on 02/01/2013);
- 4) [Income Tax \(Industrial Building Allowance\) \(Kindergarten\) Rules 2013 \[P.U.\(A\) 1/2013\]](#) (gazetted on 02/01/2013);
- 5) [Income Tax \(Deduction From Remunerations\) \(Amendment\) \(No.2\) Rules 2012 \[P.U. \(A\) 469/2012\]](#) (gazetted on 27/12/2012);
- 6) [Limited Liability Partnerships Regulations 2012 \[P.U.\(A\) 462/2012\]](#) (gazetted on 24/12/2012);

Below are some of the Orders gazetted recently which may be of interest to members:

- 1) [Employees Provident Fund \(Addition And Modification To The Purposes For Withdrawal Under Subsection 54\(6\)\) Order 2012 \[P.U. \(A\) 498/2012\]](#) (gazetted On 31/12/2012)
- 2) [Labuan Financial Services Authority \(Processing And Approval Fees\) \(Labuan Financial Institutions\) Order 2012 \[P.U. \(A\) 495/2012\]](#) (gazetted On 31/12/2012)
- 3) [Minimum Wages \(Amendment\) Order 2012 \[P.U. \(A\) 470/2012\]](#) (gazetted on 28/12/2012);
- 4) [Capital Markets and Services \(Amendment to Schedule 8\) Order 2012 \[P.U.\(A\) 473/2012\]](#) (gazetted on 28/12/2012);
- 5) [Capital Markets and Services Regulations 2012 \[P.U.\(A\) 474/2012\]](#) (gazetted on 28/12/2012);
- 6) [Capital Markets and Services \(Amendment of Schedule 2\) Order 2012 \[P.U.\(A\) 475/2012\]](#) (gazetted on 28/12/2012);
- 7) [Capital Markets and Services \(Non-Application of Division 5 of Part VI\) \(Business Trust\) Order 2012 \[P.U.\(A\) 476/2012\]](#) (gazetted on 28/12/2012);
- 8) [Capital Markets and Services \(Non-Application of Division 5 of Part VI\) \(Wholesale Fund\) Order 2012 \[P.U.\(A\) 477/2012\]](#) (gazetted on 28/12/2012);
- 9) [Capital Markets and Services \(Prescription of Islamic Securities\) Order 2012 \[P.U.\(A\) 478/2012\]](#) (gazetted on 28/12/2012);
- 10) [Capital Markets and Services \(Prescription of Capital Market Product\) \(Islamic Capital Market Product\) Order 2012 \[P.U.\(A\) 479/2012\]](#) (gazetted on 28/12/2012);
- 11) [Capital Markets and Services \(Capital Market Compensation Fund\) Regulations 2012 \[P.U.\(A\) 480/2012\]](#) (gazetted on 28/12/2012);
- 12) [Capital Markets and Services \(Amendment of Schedule 5, 6 and 7\) Order 2012 \[P.U.\(A\) 481/2012\]](#) (gazetted on 28/12/2012);
- 13) [Capital Markets and Services \(Capital Market Compensation Fund\) \(Contribution\) Regulations 2012 \[P.U.\(A\) 482/2012\]](#) (gazetted on 28/12/2012);
- 14) [Capital Markets and Services \(Fees\) Regulations 2012 \[P.U.\(A\) 483/2012\]](#) (gazetted on 28/12/2012);and
- 15) [Consumer Protection \(Electronic Trade Transactions\) Regulations 2012 \[P.U. \(A\) 458/2012\]](#) (gazetted on 21/12/2012).

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