CHARTERED TAX INSTITUTE OF MALAYSIA

# e-CIRCULAR TO MEMBERS

## CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

**e-CTIM No.2/2013** **4 January 2013**

**TO ALL MEMBERS**

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## TECHNICAL

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### 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);*