

2007 Direct Tax Legislation Updates

Reference	Citation	Gazette Date	Effective Date	Remarks
Principal & Amendment Act				
Act 683	Finance Act 2007	08.01.2009	08.01.2009	
Legislative Supplement “A”				
P.U. (A) No. 2/2007	Income Tax (Returns by Employers) Order 2007	04.01.2007	04.01.2007	
P.U. (A) No. 6/2007	Income Tax (Deduction fro Expenditure on Issuance of Islamic Securities) Rules 2007	11.01.2007		For para 2(1)(a): effective from 01.01.2008 – 31.12.2010 For para 2(1)(b): effective from 01.01.2007 – 31.12.2010
P.U. (A) No. 14/2007	Income Tax (Deduction for Promotion of Exports) Rules 2007	18.01.2007	01.01.2006	
P.U. (A) No. 57/2007	Stamp Duty (Exemption) Order 2007	08.02.2007	01.01.2007	
P.U. (A) No. 58/2007	Income Tax (Exemption) Order 2007	08.02.2007	02.09.2006	
P.U.(A) No. 65/2007	Income Tax (Deduction on Expenditure for Establishment of an Islamic Stock Broking Business) Rules 2007	15.02.2007	02.09.2006	
P.U.(A) No. 66/2007	Income Tax (Exemption) (No. 2) Order 2007	15.02.2007	01.01.2007	
P.U.(A) No. 80/2007	Income Tax (Exemption) (No. 3) Order 2007	22.02.2007	01.01.2007	
P.U.(A) No. 81/2007	Income Tax (Exemption) (No. 4) Order 2007	22.02.2007	01.01.2006	

2007 Direct Tax Legislation Updates

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Legislative Supplement “A”				
P.U. (A) No. 82/2007	Income Tax (Exemption) (No. 5) Order 2007	22.02.2007	01.01.2006	
P.U. (A) No. 83/2007	Income Tax (Exemption) (No. 6) Order 2007	22.02.2007	01.01.2005	
P.U. (A) No. 84/2007	Income Tax (Exemption) (No. 7) Order 2007	22.02.2007	01.01.2005	
P.U. (A) No. 85/2007	Stamp Duty (Remission) (No. 2) Order 2007	22.02.2007	02.09.2006 – 31.12.2009	
P.U. (A) No. 108/2007	Income Tax (Exemption) (No. 8) Order 2007	15.03.2007	01.01.2006	
P.U. (A) No. 120/2007	Real Property Gains Tax (Exemption) Order 2007	22.03.2007	01.07.2005	
P.U. (A) No. 126/2007	Stamp Duty (Exemption) (No. 2) Order 2007	22.03.2007	01.07.2005	
P.U. (A) No. 137/2007	Income Tax (Exemption) (No. 9) Order 2007	29.03.2007	01.01.2007 – 31.12.2011	
P.U. (A) No. 138/2007	Income Tax (Exemption) (No. 10) Order 2007	29.03.2007	01.01.2007 – 31.12.2011	
P.U. (A) No. 139/2007	Income Tax (Exemption) (No. 11) Order 2007	29.03.2007	01.01.2006 – 31.12.2008	
P.U. (A) No. 140/2007	Stamp Duty (Exemption) (No. 3) Order 2007	29.03.2007	01.01.2006 – 31.12.2008	

2007 Direct Tax Legislation Updates

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Legislative Supplement “A”				
P.U. (A) No. 141/2007	Stamp Duty (Exemption) (No. 4) Order 2007	29.03.2007	29.03.2007	
P.U. (A) No. 146/2007	Real Property Gains Tax (Exemption) (No. 2) Order 2007	01.04.2007	01.04.2007	
P.U. (A) No. 154/2007	Income Tax (Exemption) (No. 12) Order 2007	05.04.2007	01.01.2007 – 31.12.2016	
P.U. (A) No. 155/2007	Income Tax (Exemption) (No. 13) Order 2007	05.04.2007	01.01.2006	
P.U. (A) No. 171/2007	Income Tax (Deduction for Advertising Expenditure on Malaysian Brand Name Goods) (Amendment) Rules 2007	26.04.2007	01.01.2007	
P.U. (A) No. 172/2007	Income Tax (Deduction for Allowances under the Capital Market Graduates Training Scheme) Rules 2007	26.04.2007	02.09.2006	
P.U. (A) No. 175/2007	Double Taxation Relief (The Government of the Bolivarian Republic of Venezuela) Order 2007	26.04.2007	26.04.2007	
P.U. (A) No. 176/2007	Income Tax (Deduction on the Cost of Issuance of the Islamic Securities) Rules 2007	26.04.2007	01.01.2007	
P.U. (A) No. 180/2007	Income Tax (Exemption) (No. 14) Order 2007	03.05.2007	01.01.2007	
P.U. (A) No. 191/2007	Loans Guarantee (Bodies Corporate) (Remission of Tax and Stamp Duty) Order 2007	17.05.2007	17.05.2007	
P.U. (A) No. 196/2007	Loans Guarantee (Bodies Corporate) (Remission of Tax and Stamp Duty) (Amendment) Order 2007	30.05.2007	17.05.2007	
P.U. (A) No. 197/2007	Double Taxation Relief (The Government of the Syrian Arab Republic) Order 2007	31.05.2007	31.05.2007	

2007 Direct Tax Legislation Updates

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Legislative Supplement “A”				
P.U. (A) No. 199/2007	Income Tax (Exemption) (No. 15) Order 2007	31.05.2007	01.01.2007	
P.U. (A) No. 201/2007	Stamp Duty (Exemption) (No. 5) Order 2007	31.05.2007	31.05.2007	
P.U. (A) No. 202/2007	Stamp Duty (Exemption) (No. 6) Order 2007	31.05.2007	31.05.2007	
P.U. (A) No. 228/2007	Double Taxation Relief (The Government of the Republic of Kazakhstan) Order 2007	28.06.2007	28.06.2007	
P.U. (A) No. 247/2007	Stamp Duty (Exemption) (No. 7) Order 2007	12.07.2007	02.09.2006	
P.U. (A) No. 258/2007	Double Taxation Relief (The Government of the Kingdom of Spain) Order 2007	26.07.2007	26.07.2007	
P.U. (A) No. 260/2007	Income Tax (Exemption) (No. 40) (Amendment) Order 2007	26.07.2007	01.01.2003	
P.U. (A) No. 261/2007	Income Tax (Exemption) (No. 41) (Amendment) Order 2007	26.07.2007	01.01.2003	
P.U. (A) No. 262/2007	Income Tax (Exemption) (No. 42) (Amendment) Order 2007	26.07.2007	01.01.2003	
P.U. (A) No. 276/2007	Income Tax (Construction Contracts) Regulations 2007	23.08.2007	01.01.2006	
P.U. (A) No. 277/2007	Income Tax (Property Development) Regulations 2007	23.08.2007	01.01.2006	
P.U. (A) No. 278/2007	Income Tax (Exemption) (No. 16) Order 2007	23.08.2007	02.09.2006	

2007 Direct Tax Legislation Updates

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Legislative Supplement “A”				
P.U. (A) No. 341/2007	Double Taxation Relief (Bosnia and Herzegovina) Order 2007	04.10.2007	04.10.2007	
P.U. (A) No. 371/2007	Income Tax (Exemption) (No. 17) Order 2007	12.11.2007	01.05.2005	
P.U. (A) No. 372/2007	Income Tax (Exemption) (No. 18) Order 2007	12.11.2007	01.05.2005	
P.U. (A) No. 373/2007	Income Tax (Deduction for investment in a Bionexus Status Company) Rules 2007	12.11.2007	01.05.2005	
P.U. (A) No. 374/2007	Income Tax (Industrial Building Allowance) (Bionexus Status Company) Rules 2007	12.11.2007	02.09.2006	
P.U. (A) No. 392/2007	Stamp Duty (Exemption) (No. 8) Order 2007	29.11.2007	01.01.2008	
P.U. (A) No. 402/2007	Stamp Duty (Remission) (No. 3) Order 2007	06.12.2007	08.09.2007	
P.U. (A) No. 406/2007	Stamp Duty (Exemption) (No. 9) Order 2007	12.12.2007	08.09.2007	
P.U. (A) No. 417/2007	Income Tax (Exemption) (No. 19) Order 2007	17.12.2007	01.01.2007	
P.U. (A) No. 418/2007	Income Tax (Exemption) (No. 20) Order 2007	17.12.2007	01.01.2007	
P.U. (A) No. 419/2007	Income Tax (Exemption) (No. 21) Order 2007	17.12.2007	01.09.2007	
P.U. (A) No. 420/2007	Stamp Duty (Exemption) (No. 10) Order 2007	17.12.2007	08.09.2007	

2007 Direct Tax Legislation Updates

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Legislative Supplement "A"				
P.U. (A) No. 437/2007	Income Tax (Exemption) (No. 22) Order 2007	28.12.2007	01.01.2007	
P.U. (A) No. 447/2007	Income Tax (Deduction for Cost of Spectrum Assignment) Rules 2007	31.12.2007	01.01.2007	