

2008 Direct Tax Legislation Updates

Reference	Citation	Gazette Date	Effective Date	Remarks
Legislative Supplement “A”				
P.U. (A) No. 7/2008	Income Tax (Returns by Employers) Order 2008	07.01.2008	09.01.2008	
P.U. (A) No. 18/2008	Income Tax (Exemption) Order 2008	21.01.2008	01.01.2007	
P.U. (A) No. 41/2008	Income Tax (Advance Ruling) Rules 2008	14.02.2008	01.01.2007	
P.U. (A) No. 42/2008	Income Tax (Deduction for Cost of Obtaining Chain of Custody Certification from Malaysian Timber Certification Council) Rules 2008	14.02.2008	01.01.2007	
P.U. (A) No. 51/2008	Income Tax (Construction Contracts) Regulations 2007	25.02.2008	25.02.2008	
P.U.(A) No. 52/2008	Income Tax (Property Development) Regulations 2007	25.02.2008	25.02.2008	
P.U.(A) No. 81/2008	Income Tax (Deduction for Cost on Acquisition of a Foreign Owned Company) (Amendment) Rules 2008	17.03.2008	01.01.2005	
P.U.(A) No. 82/2008	Stamp Duty (Exemption) (No. 2) Order 2008	17.03.2008	11.04.1986	
P.U.(A) No. 101/2008	Income Tax (Exemption) (No. 2) Order 2008	07.04.2008	01.01.2008	
P.U.(A) No. 106/2008	Income Tax (Exemption) (Revocation) Order 2008	10.04.2008	01.01.2007	
P.U.(A) No. 107/2008	Income Tax (Accelerated Capital Allowance) (Renewable Energy) (Revocation) Rules 2008	10.04.2008	01.01.2008	

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Legislative Supplement “A”				
P.U. (A) No. 114/2009	Income Tax (Exemption) (No. 3) Order 2008	17.04.2008	08.09.2007	
P.U. (A) No. 121/2008	Loans Guarantee (Bodies Corporate) (Remission of Tax and Stamp Duty) Order 2008	28.04.2008	28.04.2008	
P.U. (A) No. 141/2008	Income Tax (Set-Off for Tax Charged on Actuarial Surplus) Rules 2008	06.08.2008	01.01.2008	
P.U. (A) No. 188/2008	Income Tax (Deduction of Tax on the Distribution of Income of a Family Fund, Family Re-Takaful Fund or General Fund) Rules 2008	09.06.2008	01.01.2008	
P.U. (A) No. 191/2008	Income Tax (Exemption) (No. 4) Order 2008	12.06.2008	01.01.2008 – 31.12.2010	
P.U. (A) No. 192/2008	Income Tax (Deduction for Gifts of New Personal Computer and Monthly Broadband Subscription Fee to Employees) Rules 2008	12.06.2008	01.01.2008 – 31.12.2010	
P.U. (A) No. 193/2008	Income Tax (Accelerated Agriculture Allowance) (Plantation of Rubber Wood Tree) Rules 2008	12.06.2008	01.01.2003 – 31.12.2010	
P.U. (A) No. 205/2008	Income Tax (Accelerated Capital Allowance) (Security Control Equipment or Monitor Equipment) Rules 2008	19.06.2008	01.01.2008 – 31.12.2012	
P.U. (A) No. 211/2009	Stamp Duty (Remission) Order 2008	19.06.2008	08.09.2007	
P.U.(A) No. 247/2008	Income Tax (Exemption) (No. 5) Order 2008	14.07.2008	14.07.2008	
P.U.(A) No. 248/2008	Labuan Offshore Business Activity Tax (Forms) (Amendment) Regulations 2008	14.07.2008	14.07.2008	

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Legislative Supplement “A”				
P.U.(A) No. 255/2008	Income Tax (Exemption) (No. 6) Order 2008	24.07.2008	01.01.2008 – 31.12.2016	
P.U.(A) No. 307/2008	Income Tax (Deduction for Promotion of Malaysia International Islamic Financial Centre) Rules 2008	11.09.2008	01.01.2008 – 31.12.2010	
P.U.(A) No. 311/2008	Stamp Duty (Remission) (No. 2) Order 2008	15.09.2008	15.09.2008	
P.U.(A) No. 351/2008	Income Tax (Exemption) (No. 7) Order 2008	25.09.2008	30.08.2008	
P.U.(A) No. 356/2008	Income Tax (Accelerated Capital Allowance) (Bus) Rules 2008	25.09.2008	01.01.2009 – 31.12.2011	Except for rule 7: 01.01.2009 – 31.12.2013
P.U.(A) No. 357/2008	Income Tax (Accelerated Capital Allowance) (Plant and Machinery) Rules 2008	25.09.2008	01.01.2009 – 31.12.2010	Except for rule 6: 01.01.2009 – 31.12.2012
P.U.(A) No. 358/2008	Income Tax (Accelerated Capital Allowance) (Information and Communication Technology Equipment) Rules 2008	25.09.2008	01.01.2009 – 31.12.2013	Except for rule 7: 01.01.2009 – 31.12.2015
P.U.(A) No. 359/2008	Income Tax (Accelerated Capital Allowance) (Security Contract Equipment and Monitor Equipment) Rules 2008	25.09.2008	01.01.2009 – 31.12.2012	Except for rule 7: 01.01.2009 – 31.12.2014
P.U.(A) No. 360/2008	Loans Guarantee (Bodies Corporate) (Remission of Tax and Stamp Duty) (No. 2) Order 2008	25.09.2008	26.09.2008	
P.U.(A) No. 361/2008	Income Tax (Deduction of Pre-Commencement of Business Expenses relating to Employee Recruitment) Rules 2008	25.09.2008	01.01.2009	

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Legislative Supplement “A”				
P.U.(A) No. 378/2008	Income Tax (Exemption) (No. 8) Order 2008	13.10.2008	01.01.2008 – 31.12.2010	
P.U.(A) No. 393/2008	Income Tax (Exemption) (No. 9) Order 2008	23.10.2008	01.01.2009 – 31.12.2011	
P.U.(A) No. 394/2008	Income Tax (Exemption) (No. 10) Order 2008	23.10.2008	01.01.2009 – 31.12.2011	
P.U.(A) No. 405/2008	Double Taxation Relief (The Government of the State of Qatar) Order 2008	03.11.2008	03.11.2008	
P.U.(A) No. 410/2008	Income Tax (Exemption) (No. 11) Order 2008	06.11.2008	01.01.2009 – 31.12.2013	
P.U.(A) No. 468/2008	Income Tax (Deduction from Remuneration) (Amendment) Rules 2008	31.12.2008	01.01.2009	