

2009 Direct Tax Legislation Updates

Reference	Citation	Gazette Date	Effective Date	Remarks
Principal & Amendment Act				
Act 693	Finance Act 2009	08.01.2009	08.01.2009	
A1349	Income Tax (Amendment) Act 2009	23.04.2009	23.04.2009	
Legislative Supplement “A”				
P.U. (A) No. 5/2009	Income Tax (Returns by Employers) Order 2009	07.01.2009	07.01.2009	
P.U. (A) No. 12/2009	Stamp Duty (Remission) (No. 2) (Revocation) Order 2009	12.01.2009	12.01.2009	
P.U. (A) No. 109/2009	Income Tax (Special Treatment on Interest on Housing Loan) Regulations 2009	10.03.2009	01.01.2009	
P.U. (A) No. 110/2009	Income Tax (Deduction for Expenses relating to Remuneration of Employee) Rules 2009	10.03.2009	01.01.2009	
P.U. (A) No. 111/2009	Income Tax (Accelerated Capital Allowance) (Plant and Machinery) Rules 2009	10.03.2009	01.01.2009	
P.U.(A) No. 150/2009	Loans Guarantee (Bodies Corporate) (Remission of Tax and Stamp Duty) Order 2009	16.04.2009	02.03.2009	
P.U.(A) No. 152/2009	Income Tax (Exemption) Order 2009	16.04.2009	01.01.2008	Except for para 2(3)(a): 01.01.2008 – 31.12.2010
P.U.(A) No. 153/2009	Income Tax (Deduction For Benefit and Gift from Employer to Employee) Rules 2009	16.04.2009	01.01.2008	Except for para 2(1)(b): 01.01.2008 – 31.12.2010
P.U.(A) No. 156/2009	Income Tax (Exemption) (No. 2) Order 2009	23.04.2009	02.09.2006	
P.U.(A) No. 159/2009	Income Tax (Exemption) (Amendment) Order 2009	23.04.2009	01.01.2008	

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Legislative Supplement “A”				
P.U. (A) No. 196/2009	Loans Guarantee (Bodies Corporate) (Remission of Tax and Stamp Duty) Order 2009	25.05.2009	15.05.2009	
P.U. (A) No. 208/2009	Loans Guarantee (Bodies Corporate) (Remission of Tax and Stamp Duty) (No. 3) Order 2009	01.06.2009	20.05.2009	
P.U. (A) No. 211/2009	Income Tax (Exemption) (No. 7) (Amendment) Order 2009	08.06.2009	30.08.2008	
P.U. (A) No. 218/2009	Double Taxation Relief (The Government of Turkmenistan) Order 2009	18.06.2009	18.06.2009	
P.U. (A) No. 226/2009	Income Tax (Deduction for Benefit and Gift from Employer to Employee) (Amendment) Rules 2009	29.06.2009	01.01.2008	
P.U. (A) No. 250/2009	Loans Guarantee (Bodies Corporate) (Remission of Tax and Stamp Duty) (No. 4) Order 2009	10.07.2009	10.07.2009	
P.U. (A) No. 261/2009	Income Tax (Deduction for Cost of Training for Employees) Rules 2009	16.07.2009	01.01.2009 – 31.12.2012	
P.U. (A) No. 262/2009	Income Tax (Exemption) (No. 3) Order 2009	16.07.2009	30.08.2008 – 31.12.2012	
P.U. (A) No. 311/2009	Income Tax (Request for Information) Rules 2009	26.08.2009	26.08.2009	