

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	

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Legislative Supplement "A"				
P.U. (A) No. 376/2009	Real Property Gains Tax (Exemption) Order 2009	27.10.2009	01.01.2010	
P.U. (A) No. 389/2009	Income Tax (Exemption) (No. 4) Order 2009	05.11.2009	01.01.2009	
P.U. (A) No. 401/2009	Income Tax (Deduction on Expenditure for Establishment of an Islamic Stock Broking Business) (Amendment) Rules 2009	12.11.2009	01.01.2010	
P.U. (A) No. 411/2009	Income Tax (Exemption) (No. 5) Order 2009	25.11.2009	24.10.2009	
P.U. (A) No. 412/2009	Income Tax (Exemption) (No. 6) Order 2009	25.11.2009	YA 2010 – YA 2014	
P.U. (A) No. 413/2009	Income Tax (Exemption) (No. 7) Order 2009	25.11.2009	24.10.2009	
P.U. (A) No. 414/2009	Income Tax (Exemption) (No. 8) Order 2009	25.11.2009	YA 2009	
P.U. (A) No. 415/2009	Income Tax (Exemption) (No. 9) Order 2009	25.11.2009	YA 2003	
P.U. (A) No. 416/2009	Income Tax (Deduction for Promotion of Malaysia International Islamic Financial Centre) Rules 2009	25.11.2009	YA 2011 – YA 2015	
P.U. (A) No. 417/2009	Income Tax (Deduction for Investment in an Approved Consolidation of Management of Smallholding and Idle Land Project) Rules 2009	25.11.2009	YA 2002	
P.U. (A) No. 418/2009	Income Tax (Deduction for Expenditure on Registration of Patent and Trade Mark) Rules 2009	25.11.2009	YA 2010 – YA 2014	

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Legislative Supplement "A"				
P.U. (A) No. 419/2009	Income Tax (Deduction for Cost of Preparation of Corporate Knowledge-Based Master Plan) Rules 2009	25.11.2009	YA 2003	
P.U. (A) No. 420/2009	Income Tax (Deduction for Expenditure on Issuance of Islamic Securities) Rules 2009	25.11.2009	YA 2010 – YA 2015	Except for para 2(1)(a): YA 2011 – YA20 15
P.U. (A) No. 465/2009	Loans Guarantee (Declaration of Bodies Corporate) (Federal Land Development Authority) Order 2009	24.12.2009	24.12.2009	
P.U. (A) No. 466/2009	Loans Guarantee (Bodies Corporate) (Remission of Tax and Stamp Duty) (No. 6) Order 2009	24.12.2009	24.12.2009	
P.U. (A) No. 473/2009	Income Tax (Exemption) (No. 10) Order 2009	30.12.2009	21.05.2003	
P.U. (A) No. 474/2009	Income Tax (Exemption) (No. 11) Order 2009	30.12.2009	21.05.2003	
P.U. (A) No. 475/2009	Income Tax (Deduction for Investment in an Approved Forest Plantation Project) Rules 2009	30.12.2009	21.05.2003	
P.U. (A) No. 481/2009	Labuan Offshore Financial Services Authority (Annual Fee for Management and Operation Office of Labuan Holding Company in Kuala Lumpur) Order 2009	31.12.2009		
P.U. (A) No. 482/2009	Offshore Companies (Exemption) Order 2009	31.12.2009		
P.U. (A) No. 485/2009	Income Tax (Deduction from Remuneration) (Amendment) Rules 2009	31.12.2009	01.01.2010	
P.U. (A) No. 486/2009	Real Property Gains Tax (Exemption) (No. 2) Order 2009	31.12.2009	01.01.2010	