

2010 Direct Tax Legislation Updates

Reference	Citation	Gazette Date	Effective Date	Remarks
Principal Act				
Act 702	Finance Act 2010	14.01.2010	14.01.2010	
Legislative Supplement "A"				
P.U. (A) No. 20/2010	Income Tax (Renovation or Refurbishment Expenditure) Rules 2010	28.01.2010	YA 2009 – YA 2011	
P.U. (A) No. 31/2010	Income Tax (Deduction for Contribution to Retirement Fund) Rules 2010	04.02.2010	YA 2003	
P.U. (A) No. 72/2010	Income Tax (Exemption) (No. 5) (Revocation) Order 2010	11.03.2010	YA 2004	
P.U. (A) No. 78/2010	Double Taxation Relief (The Government of His Majesty the Sultan and Yang Di-Pertuan of Brunei Darussalam) Order 2010	18.03.2010	18.03.2010	
P.U. (A) No. 88/2010	Income Tax (Exemption) (No. 5) Order 2009 – Corrigendum	01.04.2010		
P.U. (A) No. 89/2010	Income Tax (Exemption) (No. 6) Order 2009 – Corrigendum	01.04.2010		
P.U. (A) No. 90/2010	Income Tax (Exemption) (No. 7) Order 2009 – Corrigendum	01.04.2010		
P.U. (A) No. 91/2010	Income Tax (Exemption) (No. 9) Order 2009 – Corrigendum	01.04.2010		
P.U. (A) No. 119/2010	Income Tax (Industrial Building Allowance) (Building under Privatisation Project and Private Financing Initiatives) Rules 2010	22.04.2010	YA 2009	
P.U. (A) No. 138/2010	Double Taxation Relief (The Government of the Republic of Turkey) (Amendment) Order 2010	06.05.2010	06.05.2010	

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Legislative Supplement "A"				
P.U. (A) No. 164/2010	Double Taxation Relief (The Government of Republic of France) (Amendment) Order 2010	24.05.2010	24.05.2010	
P.U. (A) No. 165/2010	Double Taxation Relief (The Government of Japan) (Amendment) Order 2010	24.05.2010	24.05.2010	
P.U. (A) No. 166/2010	Double Taxation Relief (The Government of Belgium) (Amendment) Order 2010	24.05.2010	24.05.2010	
P.U. (A) No. 167/2010	Double Taxation Relief (The Government of Ireland) (Amendment) Order 2010	24.05.2010	24.05.2010	
P.U. (A) No. 168/2010	Double Taxation Relief (The Government of Australia) (Amendment) Order 2010	24.05.2010	24.05.2010	
P.U. (A) No. 169/2010	Income Tax (Exemption) Order 2010	24.05.2010	YA 2010	
P.U. (A) No. 176/2010	Double Taxation Relief (The Government of the Republic of Senegal) Order 2010	25.05.2010	25.05.2010	
P.U. (A) No. 177/2010	Double Taxation Relief (The Government of the Kingdom of the Netherlands) (Amendment) Order 2010	25.05.2010	25.05.2010	
P.U. (A) No. 193/2010	Double Taxation Relief (The Federal Republic of Germany) Order 2010	10.06.2010	10.06.2010	
P.U. (A) No. 246/2010	Income Tax (Exemption) (No. 10) Order 2009 – Corrigendum	29.07.2010		
P.U. (A) No. 249/2010	Loans Guarantee (Bodies Corporate) (Remission of Tax and Stamp Duty) Order 2010	29.07.2010	29.07.2010	

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Legislative Supplement "A"				
P.U.(A) No. 286/2010	Double Taxation Relief (The Government Of The Republic Of Seychelles (Amendment) Order 2010	26.08.2010		
P.U.(A) No. 287/2010	Double Taxation Relief (The Government Of The State Of Kuwait) (Amendment) Order 2010	26.08.2010		
P.U.(A) No. 288/2010	Income Tax (Special Treatment On Interest On Housing Loan) (Amendment) Regulations 2010	26.08.2010		
P.U.(A) No. 293/2010	Income Tax (Deduction For Promotion Of Malaysia International Islamic Financial Centre) Rules 2009	30.08.2010		
P.U.(A) No. 294/2010	Income Tax (Deduction For Investment In An Approved Consolidation Of Management Of Smallholding And Idle Land Project) Rules 2009	30.08.2010		
P.U.(A) No. 295/2010	Income Tax (Deduction For Cost Of Preparation Of Corporate Knowledge-Based Master Plan) Rules 2009	30.08.2010		
P.U.(A) No. 296/2010	Income Tax (Deduction For Expenditure On Issuance Of Islamic Securities) Rules 2009	30.08.2010		
P.U.(A) No. 302/2010	Double Taxation Relief (The Government Of The Republic Of San Marino) Order 2010	02.09.2010		
P.U.(A) No. 322/2010	Double Taxation Relief (The Government Of The United Kingdom Of Great Britain And Northern Ireland) (Amendment) Order 2010	27.09.2010		
P.U.(A) No. 344/2010	Income Tax (Determination Of Knowledge Worker, Qualified Activity And Specified Region) Rules 2009	07.10.2010		
P.U.(A) No. 379/2010	Double Taxation Relief (The Government Of The Lao People's Democratic Republic) Order 2010	11.11.2010		