

CTIM e-Circulars Index for Year 2010

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| 1/2010 | 04.01.2010 | TECHNICAL Gazette Orders on service tax on charge cards and credit cards |
| 2/2010 | 07.01.2010 | TECHNICAL 1. Guidelines for service tax on charge cards and credit cards 2. Service tax on exported taxable services Updates on CPD News |
| 3/2010 | 27.01.2010 | TECHNICAL Manual filing of return forms C and R for companies with financial year ending 30 June 2009 – Grace period of 14 days |
| 4/2010 | 27.01.2010 | TECHNICAL Joint Tax Working Group on Financial Reporting Standards (JTWG-FRS) |
| 5/2010 | 29.01.2010 | TECHNICAL 1. Exemption of statutory income from forest plantation project – Income Tax (Exemption) (No. 10) Order 2009 [P.U. (A) 473/2009] 2. Exemption of statutory income from forest plantation project for a company that has surrendered its adjusted loss to a related company – Income Tax (Exemption) (No. 11) Order 2009 [P.U. (A) 474/2009] 3. Income Tax (Deduction for Investment in an Approved Forest Plantation Project) Rules 2009 [P.U. (A) 475/2009] 4. Second addendum to Public Ruling on withholding tax on special classes of income 5. Real Property Gains Tax Act (Exemption) (No. 2) Order 2009 [P.U. (A) 486/2009] 6. Clarification provided in the Finance Act 2010 (Act 702): ▪ Clarification on scope of chargeability, and the rebate in respect of the chargeable income, of a knowledge worker in Iskandar Malaysia ▪ Amendment of Section 60I Updates on CPD News MEMBERSHIP SERVICES Reminder for outstanding membership subscription Events supported by CTIM |
| 6/2010 | 05.02.2010 | TECHNICAL 1. New RPGT forms available for disposal of real properties and shares in a real property company on or after 1 January 2010 2. Guidelines on tax exemption of grants and subsidies, and income of statutory bodies 3. Income Tax (Renovation or Refurbishment Expenditure) Rules 2010 [P.U. (A) 20/2010] Updates on CPD News MEMBERSHIP SERVICES Amendments to the Institute's Articles of Association Events supported by CTIM |

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| 8/2010 | 04.03.2010 | TECHNICAL <ol style="list-style-type: none"> Income Tax – Programme for filing of return forms for 2010 Form C.P. 8D Real Property Gains Tax Acts which have recently come into force: <ul style="list-style-type: none"> Labuan Limited Partnerships And Limited Liability Partnerships Act 2010 (Act 707) Labuan Foundations Act 2010 (Act 706) Labuan Islamic Financial Services and Securities Act 2010 (Act 705) Labuan Financial Services And Securities Act 2010 (Act 704) Request for 2011 Budget Proposals Updates on CPD News |
| 9/2010 | 12.03.2010 | TECHNICAL <ol style="list-style-type: none"> Income Tax – e-filing of return forms BE, B, M, P and E for the year 2009 Service tax – Customs Positive and Negative List for service tax MEMBERSHIP SERVICES Minutes of the 17 th AGM |
| 10/2010 | | |
| 11/2010 | 24.03.2010 | TECHNICAL <ol style="list-style-type: none"> Income Tax (Exemption) (No. 5) (Revocation) Order 2010 [P.U. (A) 72/2010] Double taxation agreement with Government of Brunei [P.U. (A) 78/2010] Shifting of office – IRB Petaling Jaya branch Indirect tax – List of 2009 Gazette Orders Updates on CPD News Other event Membership Services |

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| 12/2010 | 01.04.2010 | Preliminary Notice of the 18 th CTIM Annual General Meeting. |
| 13/2010 | 02.04.2010 | TECHNICAL 1. Grace period for submission of Form E 2. Additional information on filing programme for year 2010 3. Mandatory application and renewal of tax agent licence 4. Commencement of Taxpayers' Month Updates on CPD News Membership Services |
| 14/2010 | 08.04.2010 | TECHNICAL 1. Revised 2010 Tax Returns Filing Programme 2. Minutes of Operations Dialogue 1/2010 |
| 15/2010 | 12.04.2010 | TECHNICAL Minutes of Dialogue on Post 2010 Budget Issues (17 December 2009) Membership Services Other event |
| 16/2010 | 16.04.2010 | PUBLIC PRACTICE 1. User Manuals for Online application/ renewal of tax agent licence 2. New Tax Agent Approval Number Updates on CPD News Other event Membership Services |
| 17/2010 | 29.04.2010 | Updates on CPD News |
| 18/2010 | 04.05.2010 | TECHNICAL 1. Income Tax (Industrial Building Allowance) (Building under Privatisation Project and Private Financing Initiatives) Rules 2010 [P.U. (A) 119/2010] 2. Income tax relief on interest from housing loan 3. Addendum 4 to Benefits-in-kind (PR 02-2004) 4. Public Ruling on Withholding Tax on Section 4(f) Income (PR 01-2010) 5. Minutes of Filing Programme Working Group (DESIRE) Meeting No. 1/2010 Updates on CPD News Membership Services |
| 19/2010 | 11.05.2010 | Daily Tax (and Legal) updates on CTIM website |
| 20/2010 | 13.05.2010 | Updates on CPD News |
| 21/2010 | 14.05.2010 | TECHNICAL Double Taxation Relief (The Government of the Republic of Turkey) (Amendment) Order 2010 [P.U. (A) 138/2010] |
| 22/2010 | 20.05.2010 | MEMBERSHIP SERVICES Notice of the 18 th Annual General Meeting Updates on CPD News |

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| 24/2010 | May 2010 | Updates on CPD News |
| 25/2010 | 27.05.2010 | MEMBERSHIP SERVICES Notice of the 18 th Annual General Meeting Updates on CPD News |
| 26/2010 | 04.06.2010 | Updates on CPD News Other event |
| 27/2010 | 09.06.2010 | CTIM Rules and Regulations – Professional Conduct and Ethical Behaviour |
| 28/2010 | 11.06.2010 | TECHNICAL 1. Exemption of any income derived from the sukuk ijarah – Income Tax (Exemption) Order 2010 [P.U. (A) 169/2010] 2. Double Taxation Relief (The Government of the Republic of France) (Amendment) Order 2010 [P.U. (A) 164/2010] 3. Double Taxation Relief (The Government of Japan) (Amendment) Order 2010 [P.U. (A) 165/2010] 4. Double Taxation Relief (The Government of Belgium) (Amendment) Order 2010 [P.U. (A) 166/2010] 5. Double Taxation Relief (The Government of Ireland) (Amendment) Order 2010 [P.U. (A) 167/2010] 6. Double Taxation Relief (The Government of Australia) (Amendment) Order 2010 [P.U. (A) 168/2010] 7. Double Taxation Relief (The Government of the Republic of Senegal) Order 2010 [P.U. (A) 176/2010] 8. Double Taxation Relief (The Government of Kingdom of the Netherlands) (Amendment) Order 2010 [P.U. (A) 177/2010] 9. Form CP 204 – penalty on non-payment of instalments 10. Late submission of Form CKHT 1A – penalty related to inability to provide acquirer's income tax reference number |
| 29/2010 | 17.06.2010 | TECHNICAL 1. Public Ruling No. 2/2010 – Allowable pre-operational and pre-commencement business expenses 2. Deadline to submit tax return forms and payment of balance of tax for year of assessment 2009 (business source of income) |
| 30/2010 | 18.06.2010 | Updates on CPD News |
| 31/2010 | 23.06.2010 | TECHNICAL Guidelines on Petroleum Income Tax (PITA) |
| 32/2010 | 01.07.2010 | Updates on CPD News |

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| 34/2010 | 22.07.2010 | TECHNICAL 1. E-mail scam – Tax refund 2. Price Control and Anti-Profiteering Bill 2010 3. Double Taxation Relief (The Federal Republic of Germany) Order 2010 [P.U.(A) 193/2010] 4. Stamp (Amendment) Act 2010 5. Media release by Inland Revenue Board (IRB) on refund of overpayment of tax Other Event Recruitment News |
| 35/2010 | 28.07.2010 | TECHNICAL 1. Media release by the Inland Revenue Board (IRB) on the due date for submission of tax returns (with accounting period ended 31 December 2009) for the year of assessment 2009 2. Media release by the IRB on the directive to employers to deduct tax from the employees (CP 38) Recruitment News |
| 36/2010 | August 2010 | Updates on CPD News |
| 37/2010 | 13.08.2010 | MEMBERSHIP SERVICES Reminder for outstanding membership subscription PUBLICATION 2011 Budget Commentary and Tax Information Recruitment News |
| 38/2010 | 24.08.2010 | TECHNICAL 1. e-SPC system and User Manual 2. Issues to be brought up at dialogues with the IRB Updates on CPD News PUBLICATION 2011 Budget Commentary and Tax Information Recruitment News |

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| 40/2010 | 02.09.2010 | <p>Updates on CPD News</p> <p>PUBLICATION 2011 Budget Commentary and Tax Information</p> <p>Recruitment News</p> |
| 41/2010 | 07.09.2010 | <p><i>e-CTIM to Southern Branch</i></p> <p>TECHNICAL Minutes of the Dialogue between LHDNM Johor and Persatuan Akauntan on 24 August 2010.</p> <p>PUBLICATION 2011 Budget Commentary and Tax Information</p> <p>Recruitment News</p> |
| 42/2010 | 07.09.2010 | <p>Updates on CPD News</p> <p>PUBLICATION 2011 Budget Commentary and Tax Information</p> <p>Recruitment News</p> |
| 43/2010 | 14.09.2010 | <p>TECHNICAL</p> <ol style="list-style-type: none"> 1. Double Taxation Relief (The Government of the Republic of Seychelles) (Amendment) Order 2010 [P.U.(A) 286/2010] 2. Double Taxation Relief (The Government of the State of Kuwait) (Amendment) Order 2010 [P.U.(A) 287/2010] 3. Income Tax (Special Treatment on Interest on Housing Loan) (Amendment) Regulations 2010 [P.U.(A) 288/2010] 4. Guidelines on procedures issued by the Royal Malaysian Customs <p>Updates on CPD News</p> <p>PUBLICATION 2011 Budget Commentary and Tax Information</p> <p>Other Event</p> <p>Recruitment News</p> |

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| 44/2010 | 29.09.2010 | TECHNICAL <ol style="list-style-type: none"> 1. Malaysian Goods and Services Tax Portal 2. Ratification of the double tax agreement (DTA) between Malaysia and Brunei <p>Updates on CPD News</p> <p>PUBLICATION 2011 Budget Commentary and Tax information</p> <p>Other Event</p> <p>Recruitment News</p> |
| 45/2010 | 06.10.2010 | <p>Updates on CPD News</p> <p>PUBLICATION 2011 Budget Commentary and Tax Information</p> <p>Recruitment News</p> |
| 46/2010 | 07.10.2010 | <p>2010 Budget Activities</p> <ol style="list-style-type: none"> 1. Pre-2010 Budget session with the media 2. 2011 Budget Hotline 3. Memorandum on Post 2011 Budget issues <p>PUBLICATION 2011 Budget Commentary and Tax Information</p> <p>Other event</p> <p>Recruitment News</p> |
| 47/2011 | 13.10.2010 | TECHNICAL <ol style="list-style-type: none"> 1. Joint Tax Working Group on Financial Reporting Standards (JTWG-FRS) <p>Recruitment News</p> |
| 48/2010 | 14.10.2010 | <p>2010 Budget Activities</p> <ol style="list-style-type: none"> 1. IRB 2011 Budget Hotline 2. RMC 2011 Budget Hotline <p>Updates on CPD News</p> <p>PUBLICATION 2011 Budget Commentary and Tax Information</p> <p>Recruitment News</p> <p>Other event</p> |

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| 49/2010 | 18.10.2010 | TECHNICAL Income Tax <ol style="list-style-type: none"> 1. Double taxation relief (the government of the republic of san Marino)order 2010.[P.U.(A) 302/2010] 2. Double taxation relief (the government of the united kingdom of great Britain and northern Ireland)(amendment) order 2010 [P.U.(A) 322/2010] 3. Loan guarantee (bodies corporate) (remission of tax and stamp duty) (no.2) order 2010.[P.U(A) 331/2010] 4. Income tax (determination of knowledge worker, qualified activity and specified region) (rules 2010)[P.U(A) 334/2010] Indirect Tax <ol style="list-style-type: none"> 1. The minutes of CPSCP meeting 02-2010 held on 20 august 2010 2. Media release on the good and services tax by the ministry of finance Recruitment News |
| 50/2010 | 28.10.2010 | Updates on CPD News Recruitment News |
| 51/2010 | 10.11.2010 | PRACTICE UPDATES Introduction of e-Ledger Updates on CPD News MEMBERSHIP SERVICES Special fixed deposit rate of 3.2% p.a to CTIM members Recruitment News |
| 52/2010 | 9.12.2010 | PUBLIC PRACTISE <ol style="list-style-type: none"> 1. Procedure On Submission Of Amended Return Form (GPHDN 01/2010) 2. Double Taxation Relief (The Government of the Lao People's Democratic Republic) Order 2010 [P.U(A) 379/2010] 3. Stamp Duty (Remission) Order 2010 Other Event |
| 53/2010 | 20.12.2010 | IBDF international tax academy 20% for CTIM members |

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| 54/2010 | 20.12.2010 | TECHNICAL Income Tax Monthly Tax Deduction (MTD)online payment Updates on CPD News Recruitment News |
| 55/2010 | 22.12.2010 | Season greeting and Best Wishes for a Happy New Year |
| 56/2010 | 23.12.2010 | TECHNICAL Indirect tax <ol style="list-style-type: none"> 1. Implementation Guidelines for Imposition of Increase in Service Tax Rate Following the 2011 Budget announcement 2. Service Tax (Rate Of Tax) (Amendment) Order 2010 3. Service Tax (Amendment) Regulations 2010 Recruitment News |
| 57/2010 | 30.12.2010 | CTIM President's New Year Message TECHNICAL Soft launch of the Malaysian Tax Web Portal on 3 January 2011 Updates on CPD News Recruitment News |