

e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

e-CTIM No.36/2012 9 March 2012

TO ALL MEMBERS

TECHNICAL

Direct Taxation

1. <u>Promotion of Investments (Promoted Activities And Promoted Products for High</u> Technology Companies) Order 2012 [P.U. (A) 59/2012]

This Order, effective from 2 March 2012, provides (in the First Schedule) the list of promoted activities and promoted products for high technology companies.

The following Orders are revoked by way of the Second Schedule in this Order:

- Promotion of Investments (Promoted Activities And Promoted Products for High Technology Companies) Order 1995 [P.U. (A) 32/1995],
- Promotion of Investments (Promoted Activities And Promoted Products for High Technology Companies) (Amendment) Orders 1997 - 2007 [P.U. (A) 508/1997, 259/1999, 385/2001, 109/2005 and 331/2007], and
- Promotion of Investments (Promoted Activities And Promoted Products for High Technology Companies) (Amendment) (No. 2 & 3) Orders [P.U. (A) 367 & 482/2005]

2. <u>Promotion of Investments (Promoted Activities And Promoted Products for Selected Industries) Order 2012 [P.U. (A) 60/2012]</u>

This Order, effective from 2 March 2012, provides (in the Schedule) the list of promoted activities and promoted products for the following industries:

- Machinery and equipment,
- Specialised machinery and equipment,
- Oil Palm biomass,
- Renewable energy, and
- Conservation of energy.

The Promotion of Investments (Promoted Activities and Promoted Products for Selected Industries) Order 2008 [*P.U. (A)* 458/2008] is revoked.

Promotion of Investments (Promoted Activities And Promoted Products for Reinvestment) Order 2012 [P.U. (A) 61/2012]

This Order, effective from 2 March 2012, provides (in the Schedule) the list of promoted activities and promoted products for reinvestment.

The Promotion of Investments (Promoted Activities and Promoted Products for Reinvestment) Order 2008 [*P.U.* (*A*) 210/2008] is revoked.

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4. <u>Promotion of Investments (Promoted Activities And Promoted Products) Order</u> 2012 [P.U. (A) 62/2012]

This Order, effective from 2 March 2012, provides (in the First Schedule) the list of promoted activities and promoted products.

The following Orders are revoked by way of the Second Schedule in this Order:

The Promotion of Investments (Promoted Activities and Promoted Products)(Amendment) Orders 2001 to 2008 [P.U. (A) 156/2001, 31/2002, 97/2005, 368/2005, 344/2007, 207/2008]

5. <u>Promotion of Investments (Promoted Activities And Promoted Products for Small Scale Companies) Order 2012 [P.U. (A) 63/2012]</u>

This Order, effective from 2 March 2012, provides (in the First Schedule) the list of promoted activities and promoted products for small scale companies in 19 industries.

The following Orders are revoked by way of the Second Schedule in this Order:

- The Promotion of Investments (Promoted Activities and Promoted Products for Small Scale Companies) (Amendment) Orders 1998-2008 [P.U. (A) 81/1998, 305/2000, 386/2001, 96/2005 and 275/2007]
- The Promotion of Investments (Promoted Activities and Promoted Products for Small Scale Companies)(Amendment) (No.2 & 3) Orders 2005 [*P.U.* (*A*) 366 & 483/2005]

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