

e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

e-CTIM TECH 84/2013

08 July 2013

TO ALL MEMBERS

TECHNICAL

Direct Taxation

1) The English Version of IRB Tax Audit Framework 2013

Further to our <u>e-CTIM TECH 58-2013</u>, the IRB Tax Audit Framework 2013 is now available in English. Members may view the <u>Framework</u> at the websites of the Institute and the IRB.

2) Income Tax (Deduction For Cost Of Acquisition Of Foreign Owned Company) Rules 2013 [P.U. (A) 218/2013]

The above Rules were gazetted on 4 July 2013, and are deemed to have come into operation on 3 July 2012. Members may view the Rules at e-Federal Gazette of the Attorney General's Chamber's website.

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