

e-CTIM TECH Index for Year 2013

e-CTIM No	Date	Subject Matter
TECH 1/2013	04.01.2013	<u>TECHNICAL</u> Direct Tax <u>IRB Media Release – Decentralisation of Company (C) files and Real Property Gains Tax (RPGT) files to IRBM branches in the Klang Valley</u>
TECH 2/2013	04.01.2013	<u>TECHNICAL</u> Technical Updates (Direct Tax) - List of P U Orders 1) <u>Income Tax (Accelerated Capital Allowance) (Security Control Equipment and Monitoring Equipment) Rules 2013 [P.U. (A) 4/2013]</u> (gazetted on 02/01/2013); 2) <u>Income Tax (Exemption) Order 2013 [P.U.(A) 3/2013]</u> (gazetted on 02/01/2013); 3) <u>Income Tax (Industrial Building Allowance) (Child Care Centre) Rules 2013 [P.U.(A) 2/2013]</u> (gazetted on 02/01/2013); 4) <u>Income Tax (Industrial Building Allowance) (Kindergarten) Rules 2013 [P.U.(A) 1/2013]</u> (gazetted on 02/01/2013); 5) <u>Income Tax (Deduction From Remunerations) (Amendment) (No.2) Rules 2012 [P.U. (A) 469/2012]</u> (gazetted on 27/12/2012); 6) <u>Limited Liability Partnerships Regulations 2012 [P.U.(A) 462/2012]</u> (gazetted on 24/12/2012); Others 1) <u>Employees Provident Fund (Addition And Modification To The Purposes For Withdrawal Under Subsection 54(6)) Order 2012 [P.U. (A) 498/2012]</u> (gazetted On 31/12/2012) 2) <u>Labuan Financial Services Authority (Processing And Approval Fees) (Labuan Financial Institutions) Order 2012 [P.U. (A) 495/2012]</u> (gazetted On 31/12/2012) 3) <u>Minimum Wages (Amendment) Order 2012 [P.U. (A) 470/2012]</u> (gazetted on 28/12/2012); 4) <u>Capital Markets and Services (Amendment to Schedule 8) Order 2012 [P.U.(A) 473/2012]</u> (gazetted on 28/12/2012); 5) <u>Capital Markets and Services Regulations 2012 [P.U.(A) 474/2012]</u> (gazetted on 28/12/2012);

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		6) Capital Markets and Services (Amendment of Schedule 2) Order 2012 [P.U.(A) 475/2012] (gazetted on 28/12/2012); 7) Capital Markets and Services (Non-Application of Division 5 of Part VI) (Business Trust) Order 2012 [P.U.(A) 476/2012] (gazetted on 28/12/2012); 8) Capital Markets and Services (Non-Application of Division 5 of Part VI) (Wholesale Fund) Order 2012 [P.U.(A) 477/2012] (gazetted on 28/12/2012); 9) Capital Markets and Services (Prescription of Islamic Securities) Order 2012 [P.U.(A) 478/2012] (gazetted on 28/12/2012); 10) Capital Markets and Services (Prescription of Capital Market Product) (Islamic Capital Market Product) Order 2012 [P.U.(A) 479/2012] (gazetted on 28/12/2012); 11) Capital Markets and Services (Capital Market Compensation Fund) Regulations 2012 [P.U.(A) 480/2012] (gazetted on 28/12/2012); 12) Capital Markets and Services (Amendment of Schedule 5, 6 and 7) Order 2012 [P.U.(A) 481/2012] (gazetted on 28/12/2012); 13) Capital Markets and Services (Capital Market Compensation Fund) (Contribution) Regulations 2012 [P.U.(A) 482/2012] (gazetted on 28/12/2012); 14) Capital Markets and Services (Fees) Regulations 2012 [P.U.(A) 483/2012] (gazetted on 28/12/2012);and 15) Consumer Protection (Electronic Trade Transactions) Regulations 2012 [P.U. (A) 458/2012] (gazetted on 21/12/2012).
TECH 3/2013	08.01.2013	<u>TECHNICAL</u> Direct Tax PR No.11/2012: Employee Share Scheme Benefit PR No.12/2012: Share Schemes Benefit For Cross-Border Employees
TECH 4/2013	08.01.2013	<u>TECHNICAL</u> ASEAN INFRASTRUCTURE FUND LIMITED (AIF) – TAX EXEMPTIONS
TECH 5/2013	14.01.2013	<u>TECHNICAL</u> Filing Programme for Income Tax Return Forms (ITRF) in the Year 2013

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TECH 6/2013	15.01.2013	<u>TECHNICAL</u> Finance Act 2013 (Act 755) gazetted on 10 January 2013
TECH 7/2013	15.01.2013	<u>TECHNICAL</u> INCOME TAX (EXEMPTION) (NO. 2) ORDER 2013 [P.U.(A) 7/2013]
TECH 8/2013	16.01.2013	<u>TECHNICAL</u> Direct Taxation INCOME TAX (ACCELERATED CAPITAL ALLOWANCE) (SECURITY EQUIPMENT AND MONITORING EQUIPMENT) RULES 2013 [P.U.(A) 4/2013]
TECH 9/2013	17.01.2013	<u>TECHNICAL</u> INDIRECT TAX <u>CALL FOR "POLICY ISSUES" TO BE RAISED IN THE CUSTOMS-PRIVATE SECTOR CONSULTATIVE PANEL (CPSCP) MEETING NO.1/2013</u>
TECH 10/2013	21.01.2013	<u>TECHNICAL</u> INDIRECT TAX 1) Customs (Prohibition of Imports) Order 2012 [P.U. (A) 490/2012] 2) Customs (Prohibition of Exports) Order 2012 [P.U. (A) 491/2012]
TECH 11/2013	23.01.2013	<u>TECHNICAL</u> Private Retirement Scheme (PRS) - Updated List of Schemes Approved For Sale
TECH 12/2013	06.02.2013	<u>TECHNICAL</u> Direct Taxation <u>TAX INCENTIVES FOR CHILD CARE CENTRES AND PRESCHOOL EDUCATION (2013 BUDGET PROPOSALS)</u>

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		- <u>Income Tax (Exemption) Order 2013 [P.U. (A) 3/2013]</u> - <u>Income Tax (Industrial Building Allowance) (Child Care Centre) Rules 2013 [P.U. (A) 2/2013]</u> - <u>Income Tax (Industrial Building Allowance) (Kindergarten) Rules 2013 [P.U. (A) 1/2013]</u>
TECH 13/2013	06.02.2013	<u>TECHNICAL</u> Direct Taxation <u>TAX INCENTIVES FOR PRESCHOOL EDUCATION AND CHILD CARE CENTRES</u> - <u>Income Tax (Exemption) (No. 3) Order 2013 [P.U. (A) 13/2013]</u> - <u>Income Tax (Deduction For The Provision Of Child Care Centre) Rules 2013 [P.U. (A) 15/2013]</u>
TECH 14/2013	07.02.2013	<u>TECHNICAL</u> Direct Taxation 1. <u>Filing Programme For Income Tax Return Forms (ITRF) In The Year 2013</u> 2. <u>Schedule on General Issue and Submission of Income Tax Return Forms (ITRFs)</u>
TECH 15/2013	07.02.2013	<u>TECHNICAL</u> INDIRECT TAX <u>List of Taxable and Non-taxable Items under Second Schedule to the Service Tax Regulations, 1975</u>
TECH 16/2013	08.02.2013	<u>TECHNICAL</u> Special Dialogue on Tax Audit and Investigation with IRB
TECH 16/2013 (Addendum)	01.03.2013	<u>TECHNICAL</u> Special Dialogue on Tax Audit and Investigation with IRB (Addendum)

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TECH 17/2013	08.02.2013	<u>TECHNICAL</u> Public Ruling No.1/2013 – Deductions for Promotion of Exports
TECH 18/2013	15.02.2013	<u>TECHNICAL</u> IRB Announcement on New Payment Receipts
TECH 19/2013	19.02.2013	<u>TECHNICAL</u> Direct Taxation INCENTIVES FOR TUN RAZAK EXCHANGE MARQUEE STATUS COMPANIES (TRXM) AND APPROVED DEVELOPERS
TECH 20/2013	22.02.2013	<u>TECHNICAL</u> DIRECT TAX Income Tax (Deduction For Freight Charges) (Amendment) Rules 2013 [P.U. (A) 54/2013]
TECH 21/2013	22.02.2013	<u>TECHNICAL</u> INDIRECT TAX Stamp Duty (Exemption) (No.4) Order 2013 [P.U. (A) 52/2013]
TECH 22/2013	22.02.2013	<u>TECHNICAL</u> DIRECT TAX Limited Liability Partnership (LLP) and Related Matters
TECH 23/2013	25.02.2013	<u>TECHNICAL</u> Direct Taxation PUBLIC RULING NO. 1/2013 – DEDUCTIONS FOR PROMOTION OF EXPORTS
TECH 24/2013	26.02.2013	<u>TECHNICAL</u> INDIRECT TAX <u>Anti-dumping Duties</u>

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TECH 25/2013	26.02.2013	<u>TECHNICAL</u> Direct Taxation <u>IRB's ANSWERS TO QUESTIONS ON 2013 BUDGET PROPOSALS</u>
TECH 26/2013	27.02.2013	<u>TECHNICAL</u> Direct Taxation <u>MIDA GUIDELINES FOR APPLICATION FOR STATUS OF AND INCENTIVE FOR SETTING UP A TREASURY MANAGEMENT CENTRE (TMC)</u>
TECH 27/2013	28.02.2013	<u>TECHNICAL</u> Direct Taxation <u>INCENTIVES FOR QUALIFYING PERSONS PARTICIPATING IN QUALIFYING ACTIVITIES IN THE RAPID COMPLEX</u>
TECH 28/2013	28.02.2013	<u>TECHNICAL</u> Direct Taxation <u>INCOME TAX (DEDUCTION FOR INVESTMENT IN A PROJECT OF COMMERCIALISATION OF RESEARCH AND DEVELOPMENT FINDINGS) RULES 2013 [P.U.(A) 51/2013]</u>
TECH 29/2013	06.03.2013	<u>TECHNICAL</u> Direct Taxation <u>New Form CP58 and Guide Notes on Completion of Form CP58</u>
TECH 30/2013	06.03.2013	<u>TECHNICAL</u> Direct Taxation <u>INCOME TAX (DEDUCTION FOR EXPENDITURE ON ISSUANCE OF RETAIL DEBENTURE AND RETAIL SUKUK) RULES 2013 [P.U.(A) 71]</u>
TECH 31/2013	07.03.2013	<u>TECHNICAL</u> Direct Taxation <u>Limited Liability Partnership (LLP) Brochure and LLP Booklet</u>

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TECH 32/2013	11.03.2013	<u>TECHNICAL</u> <u>Direct Taxation</u> TAX CASE UPDATE DGIR v Tropiland Sdn Bhd (2012) (Court of Appeal)
TECH 33/2013	13.03.2013	<u>TECHNICAL</u> Direct Taxation <u>GUIDELINES ON TAXATION OF ELECTRONIC COMMERCE</u>
TECH 34/2013	13.03.2013	<u>TECHNICAL</u> <u>Direct Taxation</u> 1) <u>Income Tax (Exemption) (No.9) Order 2013 [P.U. (A) 88/2013]</u> ; 2) <u>Income Tax (Deduction For Expenses in relation to Interest and Incidental Cost of Acquiring Loan for Abandoned Projects) Rules 2013 [P.U. (A) 89/2013]</u> .
TECH 35/2013	14.03.2013	<u>TECHNICAL</u> <u>Direct Taxation</u> <u>PETROLEUM (INCOME TAX) (DEDUCTION FOR PARTICIPATION IN AN APPROVED CAREER FAIR) RULES 2013 [P.U.)A) 14/2013]</u>
TECH 36/2013	15.03.2013	<u>TECHNICAL</u> <u>Direct Taxation</u> TAX CASE UPDATE Real Property Gains Tax v Income Tax <i>Ketua Pengarah Hasil Dalam Negeri v Gracom Sdn Bhd</i> (2013) (High Court)
TECH 37/2013	20.03.2013	<u>TECHNICAL</u> Direct Taxation <u>2013 BUDGET PROPOSALS FOR TAX INCENTIVES TO REVIVE ABANDONED HOUSING PROJECTS – PUBLICATION OF STATUTORY ORDERS</u>

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TECH 38/2013	21.03.2013	<u>TECHNICAL</u> IRB Media Release–Deadline for Submission of Form E
TECH 39/2013	21.03.2013	<u>TECHNICAL</u> Direct Tax <u>Legislation Updates on Establishment of Labuan</u>
TECH 40/2013	25.03.2013	<u>TECHNICAL</u> REQUEST FOR 2014 BUDGET PROPOSALS
TECH 41/2013	26.03.2013	<u>TECHNICAL</u> Direct Taxation Public Ruling No.2/2013 – Perquisites From Employment; and Public Ruling No.3/2013 – Benefits In Kind.
TECH 42/2013	26.03.2013	<u>TECHNICAL</u> Direct Taxation IRB Announcement – Concession On Issuance Of Form CP58
TECH 43/2013	28.03.2013	<u>TECHNICAL</u> Important Information from IRB - Taxpayers Are Permitted To Use The PDF Forms To File Tax Returns For Year Of Assessment 2012
TECH 44/2013	04.04.2013	<u>TECHNICAL</u> INDIRECT TAX Regulation of Goods and Vehicles' Movement Through the Customs Borders of the Republic of Uzbekistan
TECH 45/2013	04.04.2013	<u>TECHNICAL</u> Direct Taxation TAX CASE UPDATE <i>Ketua Pengarah Hasil Dalam Negeri v Metacorp Development Sdn Bhd (2013) (Federal Court)</i>

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TECH 46/2013	08.04.2013	<u>TECHNICAL</u> <u>New Facilities Provided by the Inland Revenue Board (IRB)</u>
TECH 47/2013	08.04.2013	<u>TECHNICAL</u> <u>DESIRE Dialogue with IRB – Key Issues Discussed</u>
TECH 48/2013	11.04.2013	<u>TECHNICAL</u> Direct Taxation <u>Income Tax (Deduction For Premium To Malaysia Deposit Insurance Corporation) Rules 2013 [P.U.(A) 131/2013]</u>
TECH 49/2013	11.04.2013	<u>TECHNICAL</u> Direct Taxation Stamp Duty Exemption on Instruments Relating to Restructuring of Loans Approved by Credit Counselling and Debt Management Agency (CCDMA)
TECH 50/2013	15.04.2013	<u>TECHNICAL</u> Direct Taxation <u>Revision of Guidelines on Private Retirement Schemes (PRS) (updated: 25 October 2012 & 5 April 2013)</u>
TECH 51/2013	15.04.2013	<u>TECHNICAL</u> Direct Taxation <u>INCENTIVES FOR BUSINESS TRUST(BT)</u>
TECH 52/2013	17.04.2013	<u>TECHNICAL</u> Direct Taxation TAX CASE UPDATE <i>Ketua Pengarah Hasil Dalam Negeri v Pelangi Sdn Bhd (2012) (Federal Court)</i>

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TECH 53/2013	17.04.2013	<u>TECHNICAL</u> Direct Taxation 1. Technical Updates - Promotion of Investments (Criteria for the Grant of Pioneer Status to a Small Company) Order 2013 [P.U.(A) 139/2013] - Promotion of Investments (Declaration of Shareholders' Fund In Relation To a Small Scale Company Under Section 2 (Amendment) Order 2013 [P.U. (A) 140/2013] 2. e-Filing Handbook
TECH 54/2013	19.04.2013	<u>TECHNICAL</u> Direct Taxation <u>Electronic Facilities for Filing of Tax Returns Year Assessment 2012: e-Filing, m-filing, and e-Payment</u>
TECH 55/2013	22.04.2013	<u>TECHNICAL</u> Direct Taxation Public Ruling No.4/2013 – Accelerated Capital Allowances
TECH 56/2013	26.04.2013	<u>TECHNICAL</u> Direct Taxation <u>IRB Extending Operating Hours at the Payment Counters and e-Filing Counters</u>
TECH 57/2013	09.05.2013	<u>TECHNICAL</u> INDIRECT TAX Goods and Service Tax (GST) Guides
TECH 58/2013	09.05.2013	<u>TECHNICAL</u> Direct Taxation IRB Audit Framework 2013

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TECH 59/2013	15.05.2013	<u>TECHNICAL</u> Direct Taxation Amendment Return Forms BE, B, BT, M, MT, TP & TF (PDF Formats)
TECH 60/2013	17.05.2013	<u>TECHNICAL</u> Direct Taxation CTIM's Memorandum on Capital Market Industry
TECH 61/2013	27.05.2013	<u>TECHNICAL</u> Direct Taxation Transfer Pricing Documentation: Online Company/Business Data on SSM Website
TECH 62/2013	05.06.2013	<u>TECHNICAL</u> Direct Taxation THE INLAND REVENUE BOARD (IRB) ISSUES PUBLIC RULINGS NO. 5/2013 & 6/2013
TECH 63/2013	05.06.2013	<u>PUBLIC PRACTICE</u> REVIEW OF THE PROCESSING FEE FOR APPLICATION AND RENEWAL OF TAX AGENT LICENCE UNDER S. 153 OF THE INCOME TAX ACT, 1967
TECH 64/2013	10.06.2013	<u>TECHNICAL</u> Direct Taxation PUBLIC RULING (PR) NO. 7-2013 – UNIT TRUST FUNDS PART I – AN OVERVIEW
TECH 65/2013	10.06.2013	<u>TECHNICAL</u> Direct Taxation Income Tax Return Form C1, TA, TC & TR (PDF Format) for YA 2013

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TECH 66/2013	11.06.2013	<u>TECHNICAL</u> INDIRECT TAX Goods and Service Tax (GST) Guides 1) GST Specific Guide on Supply; 2) GST Specific Guide on Input Tax Credit; 3) GST Industry Guide on Freight Transportation; and 4) GST Industry Guide on Passenger Transportation
TECH 67/2013	11.06.2013	<u>TECHNICAL</u> Direct Taxation LLP – Information on Basic Disclosure Requirements by CCM
TECH 68/2013	12.06.2013	<u>TECHNICAL</u> Direct Taxation IRB Technical Guidelines for Income Tax Treatment of Malaysian Financial Reporting Standards (MFRS) (1) MFRS 5: Non-Current Assets Held for Sale and Discontinued Operations; (2) MFRS 123: Borrowing Cost; and (3) MFRS 140: Investment Property
TECH 69/2013	12.06.2013	<u>TECHNICAL</u> Indirect Taxation Goods and Service Tax (GST) Industry Guides on Insurance and Takaful
TECH 70/2013	12.06.2013	<u>TECHNICAL</u> Direct Taxation SOME SALIENT POINTS IN PUBLIC RULING NO. 7/2013
TECH 71/2013	14.06.2013	<u>TECHNICAL</u> Direct Taxation CTIM Memorandum on 2014 Budget Proposals (Summary)

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TECH 72/2013	17.06.2013	<u>TECHNICAL</u> Indirect Taxation Submission of Comments on Draft GST Guides and Revised List of Taxable and Non-Taxable Items under Second Schedule to the Service Tax Regulations, 1975 1) Comments on “Draft” GST Guide – Registration; 2) Comments on “Draft” GST Guide – Tax Invoice and Record Keeping; 3) Comments on “Draft” GST Guide – Warehousing Scheme; 4) Comments on “Draft” GST Guide – Import; 5) Comments on “Draft” GST Guide – Approved Traders Scheme; and 6) Comments on Revised List of Taxable and Non-Taxable Items Under Second Schedule to the Service Tax Regulations, 1975
TECH 73/2013 (Resend)	20.06.2013	<u>TECHNICAL</u> Direct Taxation <u>FRS 102: Inventories – Dialogue with the Ministry of Finance (MOF)</u>
TECH 74/2013	21.06.2013	<u>TECHNICAL</u> Direct Taxation Application for Renewal of Licence under S.153, ITA 1967 – Letter from the IRB dated 12 June 2013
TECH 75/2013	21.06.2013	<u>TECHNICAL</u> Direct Taxation Form e-C and Form e-R for Year of Assessment 2013 available on e-Latihan
TECH 76/2013	26.06.2013	<u>TECHNICAL</u> Direct Taxation Additional Country Code in the Guidebooks
TECH 77/2013	28.06.2013	<u>TECHNICAL</u>

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		Direct Taxation <u>JOINT TAX WORKING GROUP ON FINANCIAL REPORT (JTWG-FRS)</u>
TECH 78/2013	03.07.2013	<u>TECHNICAL</u> Direct Taxation GUIDELINES RELATING TO FORM CP58
TECH 79/2013	03.07.2013	<u>TECHNICAL</u> Direct Taxation <u>IRB ISSUES PUBLIC RULING (PR) NO. 8/2013</u>
TECH 80/2013	04.07.2013	<u>TECHNICAL</u> Direct Taxation Notification of Cessation of Issuance of Form CP204 -- IRB Letter dated 21 June 2013
TECH 81/2013	04.07.2013	<u>TECHNICAL</u> Direct Taxation Decentralisation of Collection Files
TECH 82/2013	05.07.2013	<u>TECHNICAL</u> Direct Taxation Guidelines on Real Property Gains Tax
TECH 83/2013	05.07.2013	<u>TECHNICAL</u> Direct Taxation Public Ruling (PR) No. 9-2013 on Special Deduction for Expenditure on Treasury Shares

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TECH 84/2013	08.07.2013	<u>TECHNICAL</u> Direct Taxation 1) The English Version of IRB Tax Audit Framework 2013 2) Income Tax (Deduction For Cost Of Acquisition Of Foreign Owned Company) Rules 2013 [P.U. (A) 218/2013]
TECH 85/2013	10.07.2013	<u>TECHNICAL</u> Dialogue on Stamp Duty
TECH 86/2013	15.07.2013	<u>TECHNICAL</u> Direct Taxation Dialogue with SME Corp Malaysia
TECH 87/2013	15.07.2013	<u>TECHNICAL</u> Direct Taxation RULES ON DEDUCTION FOR COST OF ACQUISITION OF FOREIGN OWNED COMPANIES
TECH 88/2013	17.07.2013	<u>TECHNICAL</u> Direct Taxation SPECIAL DEDUCTION FOR EXPENDITURE ON TREASURY SHARES -- PUBLIC RULING (PR) NO. 9/2013
TECH 89/2013	18.07.2013	<u>TECHNICAL</u> Direct Taxation TAXATION OF BUSINESS TRUST -- PUBLIC RULING (PR) NO. 10/2013
TECH 90/2013	19.07.2013	<u>TECHNICAL</u> Direct Taxation New Definition of SMEs -- SME Corp Media Release

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TECH 91/2013	19.07.2013	<u>TECHNICAL</u> Direct Taxation Labuan Business Activity Tax (Forms) Regulations 2013 [P.U. (A) 224/2013]
TECH 92/2013	19.07.2013	<u>TECHNICAL</u> Direct Taxation IRB Announcement – E-Filing System Disruption
TECH 93/2013	22.07.2013	<u>TECHNICAL</u> Indirect Taxation <u>Customs-Private Sector Consultative Panel (CPSCP) Meeting No.1-2013</u>
TECH 94/2013	23.07.2013	<u>TECHNICAL</u> Direct Taxation Tax Case Update Qualifying Expenditure for Reinvestment Allowance Claim <i>Ketua Pengarah Hasil Dalam Negeri v Success Electronics & Transformer Manufacturing Sdn Bhd</i> (Civil Appeal No.: W-01-429-11)
TECH 95/2013	24.07.2013	<u>TECHNICAL</u> INDIRECT TAXATION <u>Provisional Anti-Dumping Duties on Tinplates from China and South Korea</u>
TECH 96/2013	25.07.2013	<u>TECHNICAL</u> INDIRECT TAXATION Goods and Service Tax (GST) Guides 1) GST Industry Guide on Money Lenders ; and 2) GST Industry Guide on Pawn Broking .

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TECH 97/2013	30.07.2013	<u>TECHNICAL</u> INDIRECT TAXATION Customs (Prohibition of Exports) (Amendment) (No.2) Order 2013 [P.U. (A) 235/2013]
TECH 98/2013	02.08.2013	<u>TECHNICAL</u> DIRECT TAXATION Purchase of Personal Computer under Paragraph 46(1)(J) Income Tax Act 1967 Definition of Computer -- IRB Announcement
TECH 99/2013	06.08.2013	<u>TECHNICAL</u> DIRECT TAXATION PIONEER STATUS FOR SMALL COMPANIES -- MITI's CLARIFICATION ON LAW
TECH 100/2013	07.08.2013	<u>TECHNICAL</u> DIRECT TAXATION INCOME TAX (DEDUCTION FOR TRAINING COSTS UNDER SKIM LATIHAN 1MALAYSIA FOR UNEMPLOYED GRADUATES) RULES 2013 [P.U.(A) 260/2013] (The Rules)
TECH 101/2013	14.08.2013	<u>TECHNICAL</u> DIRECT TAXATION Guideline on Claiming Accelerated Capital Allowance (ACA) for a Company in Post Reinvestment Allowance (RA) period
TECH 102/2013	19.08.2013	<u>TECHNICAL</u> INDIRECT TAXATION Goods and Services Tax (GST) Guide
TECH 103/2013	10.09.2013	<u>TECHNICAL</u> Direct Taxation IMPORTANT Announcement from IRB – E-Filing System Disruption

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TECH 104/2013	11.09.2013	<u>TECHNICAL</u> Direct Taxation LATEST Announcement – Deferment of (IRB) e-Filing Maintenance Work
TECH 105/2013	13.09.2013	<u>TECHNICAL</u> INDIRECT TAXATION Goods and Service Tax (GST) Guides 1) GST Industry Guide -- Petroleum Downstream ; and 2) GST Industry Guide -- Fund Management .
TECH 106/2013	13.09.2013	<u>TECHNICAL</u> Direct Taxation Guidelines on CP58 (Addendum)
TECH 107/2013	13.09.2013	<u>TECHNICAL</u> Direct Taxation Technical Updates - P.U Orders on SME Takeover and Mergers 1) Stamp Duty (Exemption) (No.11) Order 2013 [P.U. (A) 285/2013]; 2) Income Tax (Exemption) (No.11) Order 2013 [P.U. (A) 286/2013]; 3) Income Tax (Exemption) (No.12) Order 2013 [P.U. (A) 287/2013];
TECH 108/2013	27.09.2013	<u>TECHNICAL</u> INDIRECT TAXATION Goods & Services Tax (GST) Awareness Seminar for Manufacturers and Traders
TECH 109/2013	30.09.2013	<u>TECHNICAL</u> Direct Taxation <u>EXEMPTION ORDERS RELATING TO MERGERS AND ACQUISITION OF SMALL SERVICE PROVIDERS</u>

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		1) Stamp Duty (Exemption) (No. 11) Order 2013 [P.U. (A) 285/2013]; 2) Income Tax (Exemption) (No. 11) Order 2013 [P.U. (A) 286/2013]; and 3) Income Tax (Exemption) (No. 12) Order 2013 [P.U. (A) 287/2013]
TECH 110/2013	02.10.2013	<u>TECHNICAL</u> Direct Taxation IRB Tax Investigation Framework
TECH 111/2013	03.10.2013	<u>TECHNICAL</u> Direct Taxation IMPORTANT Announcement from IRB – E-Filing System Disruption
TECH 112/2013	07.10.2013	<u>TECHNICAL</u> Direct Taxation EXEMPTION ORDER FOR COMPANIES CARRYING ON A COMMERCIALISATION PROJECT <i>Income Tax (Exemption) (No. 13) Order 2013 [P.U.(A) 294/2013]</i>
TECH 113/2013	08.10.2013	<u>TECHNICAL</u> Direct Taxation TAX DEFAULTERS TO BE BARRED FROM LEAVING THE COUNTRY
TECH 114/2013	09.10.2013	<u>TECHNICAL</u> Direct Taxation DOUBLE DEDUCTION FOR EXPENDITURE ON ISSUANCE OF AGRO SUKUK <i>Income Tax (Deduction For Expenditure On Issuance of Agro Sukuk) Rules 2013 [P.U.(A) 305/2013]</i>

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TECH 115/2013	09.10.2013	<u>TECHNICAL</u> Direct Taxation <u>IRBM'S CAMPAIGN TO REMIND TAXPAYERS TO PAY UP ARREARS OF TAX</u>
TECH 116/2013	22.10.2013	<u>TECHNICAL</u> INDIRECT TAX Tax Case Update <i>Power Root (M) Sdn Bhd & Ors v Ketua Pengarah Kastam</i> (Originating Summon No.: R1-25-288-2009) High Court [(2011) MSTC 30-032]
TECH 117/2013	25.10.2013	<u>TECHNICAL</u> Direct Taxation -- Updates 1) <u>Income Tax (Deduction from Remuneration)(Amendment) Rules 2013 [P.U.(A) 314/2013]</u> 2) <u>Minutes of Post 2013-Budget Dialogue (150113) -- Joint Memorandum on Issues Arising from 2013 Budget and Finance (No 2) Bill 2012</u>
TECH 118/2013	25.10.2013	<u>TECHNICAL</u> Deduction for tax filing fees and secretarial services
TECH 119/2013	29.10.2013	<u>TECHNICAL</u> <u>2014 Budget – Highlights</u>
TECH 120/2013	30.10.2013	<u>TECHNICAL</u> Direct Taxation <u>Updated Minutes of 2013 Post-Budget Dialogue</u>
TECH 121/2013	30.10.2013	<u>TECHNICAL</u> Finance Bill (No.2) 2013

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TECH 123/2013	01.11.2013	<u>TECHNICAL</u> Direct Taxation IRB's Reply to 2013 Memorandum on Technical Issues
TECH 124/2013	01.11.2013	<u>TECHNICAL</u> Indirect Taxation Goods and Services Tax (GST) Guides 1) <i>Insurance and Takaful (revised as at 28 October 2013);</i> 2) <i>Hire-Purchase and Credit Sale (revised as at 28 October 2013);</i> 3) <i>Fund Management Industry (revised as at 27 October 2013);</i> 4) <i>Input Tax Credit (revised as at 27 October 2013);</i> 5) <i>Duty Free Shop (revised as at 27 October 2013);</i> 6) <i>Supply (revised as at 25 October 2013);</i> 7) <i>Agent (revised as at 22 July 2013);</i> 8) <i>Auctioneer (revised as at 18 July 2013)</i>
TECH 125/2013	01.11.2013	<u>TECHNICAL</u> Members feedback required on Finance Bill (No.2) 2013 and Goods and Services Tax
TECH 126/2013	04.11.2013	<u>TECHNICAL</u> Indirect Taxation Goods and Services Tax (GST) Invitation to be an Approved GST-Compliant Accounting Software Provider for the purpose of Application for Subsidy by the Small and Medium-sized Industries (SMIs)
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TECH 129/2013	08.11.2013	<u>TECHNICAL</u> Indirect Taxation Update - Goods and Services Tax (GST) Guides 1) General Guide (revised as at 27 October 2013); and 2) Leasing (revised as at 28 October 2013)
TECH 130/2013	13.11.2013	<u>TECHNICAL</u> Indirect Taxation Goods and Services Tax (GST) – ‘Draft’ Forms
TECH 131/2013	14.11.2013	<u>TECHNICAL</u> Indirect Taxation Goods and Services Tax (GST) Guides 1) GST Specific Guide – Employee Benefits; 2) GST Specific Guide – Inland Clearance Depot; 3) GST Specific Guide – Designated Area (revised as at 11 November 2013); and 4) GST Industry Guide -- Relief for Second-hand Goods (Margin Scheme) (revised as at 11 Nov 2013).
TECH 132/2013	19.11.2013	<u>TECHNICAL</u> Indirect Taxation Customs (Anti-Dumping Duties) (No.3) Order 2013 [P.U. (A) 339/2013]
TECH 133/2013	19.11.2013	<u>TECHNICAL</u> Letter to Ministry of Finance (MOF) on Finance Bill (No.2) 2013

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TECH 134/2013	20.11.2013	<u>TECHNICAL</u> Indirect Taxation Goods and Services Tax (GST) -- Guideline: Form GST 03 – GST Return
TECH 135/2013	20.11.2013	<u>TECHNICAL</u> Indirect Taxation Customs (Prohibition of Imports) (Amendment) (No.3) Order 2013 [P.U. (A) 341 of 2013]
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TECH 137/2013	21.11.2013	<u>TECHNICAL</u> Direct Taxation Deduction for Cash Contribution to Bantuan Pelajar Miskin 1Malaysia (BPM1M) Fund <i>Income Tax (Deduction For Cash Contribution To Bantuan Pelajar Miskin 1 Malaysia Fund) Rules 2013 [P.U.(A) 340/2013]</i>
TECH 138/2013	21.11.2013	<u>TECHNICAL</u> Direct Taxation Public Ruling (PR) No. 11-2013 on Pre-Operational Business Expenditure
TECH 139/2013	21.11.2013	<u>TECHNICAL</u> Indirect Taxation Goods and Services Tax (GST) Guides 1. GST Industry Guide - Construction Industry; 2. GST Industry Guide – Repossession; 3. GST Specific Guide – Transitional Rules (revised 28

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TECH 140/2013	25.11.2013	<u>TECHNICAL</u> Direct Taxation <u>IRB Announcement – E-Filing System Disruption</u>
TECH 141/2013	26.11.2013	<u>TECHNICAL</u> Direct Taxation <u>PUBLIC RULING No. 11/2013 PRE-OPERATIONAL BUSINESS EXPENDITURE</u>

TECH 142/2013	26.11.2013	<u>TECHNICAL</u> Submissions to the Ministry of Finance (MOF) and Inland Revenue Board (IRB) 1) <u>Joint Memorandum to Ministry of Finance (MOF) on Issues Arising from 2014 Budget & Finance Bill (No.2) 2013</u> ; and 2) <u>Joint Memorandum to Inland Revenue Board (IRB) on Issues Arising from 2014 Budget & Finance Bill (No.2) 2013</u> .
TECH 143/2013	28.11.2013	<u>TECHNICAL</u> Direct Taxation Follow-up with MOF on 2014 Budget and Finance Bill (No.2) 2013
TECH 144/2013	28.11.2013	<u>TECHNICAL</u> Direct Taxation <u>Deferment of e-Filing System Maintenance</u>
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TECH 146/2013	02.12.2013	<u>TECHNICAL</u> Indirect Taxation Customs (Provisional Anti-Dumping Duties)(No. 2) Order 2013 [P.U.(A) 349/2013]
TECH 147/2013	10.12.2013	<u>TECHNICAL</u> Indirect Taxation Goods and Services Tax (GST) Orders and Revised Guide 1) GST Order - GST (Exempt Supplies) 2) GST Order - GST (Zero Rated Supplies) 3) GST Industry Guide - Leasing (revised as at 2 December 2013)
TECH 148/2013	10.12.2013	<u>TECHNICAL</u> Indirect Taxation Customs-Private Sector Consultative Panel (CPSCP) Meeting No.2/2013
TECH 149/2013	11.12.2013	<u>TECHNICAL</u> Direct Taxation E-Lejar Application for Company
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TECH 151/2013	16.12.2013	<u>TECHNICAL</u> Direct Taxation IRB Media Release -- Clarification on Early Withdrawals from PRS (WHT Applicable) & Amendment to S.75A, ITA 1967

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TECH 151/2013 (Addendum)	17.12.2013	<u>TECHNICAL</u> Direct Taxation IRB Media Release -- Clarification on Early Withdrawals from PRS (WHT Applicable) & Amendment to S.75A, ITA 1967
TECH 152/2013	18.12.2013	<u>TECHNICAL</u> Direct Taxation TAX CASE UPDATE Withholding tax under Section 109B of Income Tax Act, 1967 (ITA) LHDN v Alam Maritim SB.(2013)(FC)
TECH 153/2013	20.12.2013	<u>TECHNICAL</u> Direct Taxation TAX CASE UPDATE Claim for Reinvestment Allowance and Penalty Imposed Under Section 113(2), ITA KPHDN v Firgos (M) SB (2013) (HC)
TECH 154/2013	23.12.2013	<u>TECHNICAL</u> Direct Taxation TECHNICAL UPDATES (1) P.U. (A) 361-2013 - Income Tax (Exemption) (No.14) Order 2013 (2) Public Ruling (PR) No. 12-2013 on Rescuing Contractor and Developer
TECH 155/2013	24.12.2013	<u>TECHNICAL</u> Indirect Taxation Customs (Prohibition of Imports) (Amendment) (No.5) Order 2013 [P.U. (A) 360 of 2013]

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TECH 156/2013	26.12.2013	<u>TECHNICAL</u> Indirect Taxation Update – Revised Goods and Services Tax (GST) Guides 1) <u>GST Industry Guide – Hire Purchase and Credit Sale (revised as at 17 December 2013)</u>; 2) <u>GST Industry Guide – Petroleum Upstream (revised as at 16 December 2013)</u>; 3) <u>GST Industry Guide – Venture Capital (revised as at 25 October 2013)</u>; and 4) <u>GST Specific Guide – Free Commercial Zone (revised as at 27 October 2013)</u>. 5) New <u>GST Industry Guide - Postal and Courier Services</u>.
TECH 157/2013	26.12.2013	<u>TECHNICAL</u> Indirect Taxation Minutes of the Customs–Private Sector Consultative Panel (CPSCP) Meeting No. 2/2013 with the Royal Malaysian Customs Department (RMC)
TECH 158/2013	26.12.2013	<u>TECHNICAL</u> <u>Filing Programme for Income Tax Return Forms (ITRF) in the Year 2014</u>
TECH 159/2013	27.12.2013	<u>TECHNICAL</u> Direct Taxation TAX CASE UPDATE Capital Expenditure on “Plant or Machinery” – Claim For Capital Allowance KPHDN v Resort Poresia Bhd (COA)

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TECH 160/2013	30.12.2013	<u>TECHNICAL</u> Direct Taxation TAX CASE UPDATE Whether payment of an Equivalent Cash Consideration in lieu of shares offered under an Employee Share Option Scheme comes within section 25(1A) and section 32(1A) of the Act. KPHDN & LHDNM v Maxis Communication Bhd (2012)(CA)
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