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e-CTIM No	Date	Subject Matter
TECH-DT 1-2014	03.01.2014	TECHNICAL **Direct Taxation** **TAX CASE UPDATE** **Government of Malaysia's Claim for Debt In Respect of Chargeable Gain Pursuant to Real Property Gains Tax Act 1976** *Mudek Sdn Bhd v Kerajaan Malaysia (2013)* [CA] (Civil Appeal No: B-01(IM)-100-11)
TECH-DT 2-2014	13.01.2014	TECHNICAL **Direct Taxation** **TAX CASE UPDATE** **Whether franchise fees received from overseas franchisees were income derived from source outside Malaysia? Whether consequential penalty imposed under Section 113(2) of the ITA is correct in law.** ***Kyros International Sdn Bhd v Ketua Pengarah Hasil Dalam Negeri (2013) (CA)*** **(Civil Appeal No: B-01-16-2010)**
TECH-DT 3-2014	24.01.2014	TECHNICAL **Finance Act 2014 (Act 761) Gazetted on 23 January 2014**
TECH-DT 4-2014	28.01.2014	TECHNICAL **Direct Taxation** **Media Release By National Sme Development Council (NSDC) And Guideline For New SME Definition**
TECH-DT 5-2014	28.01.2014	TECHNICAL **Public Ruling No. 12/2013 – Rescuing Contractor And Developer**
TECH-DT 6-2014	13.02.2014	TECHNICAL **Public Ruling No. 1/2014 – Withholding Tax On Special Classes Of Income**
TECH-DT 7-2014	13.02.2014	TECHNICAL **TECHNICAL UPDATES** 1) **P.U. (A) 35-2014 – Income Tax (Deduction From Remuneration) (Amendment) Rules 2014** 2) **P.U. (B) 47-2014 – Income Tax Act 1967 Corrigendum**
TECH-DT 8-2014	19.02.2014	TECHNICAL

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		Direct Taxation IRBM's Media Release: Return Forms For The Year Of Assessment (YA) 2013
TECH-DT 9-2014	19.02.2014	TECHNICAL Direct Taxation Merger and Acquisition (M&A) Incentive for Small and Medium Service Providers
TECH-DT 10-2014	21.02.2014	TECHNICAL Direct Taxation IRB Announcement: Forms E, BE, B, BT, M, MT, P, TP, TJ & TF for YA 2013 are Available on IRB website
TECH-DT 11-2014	21.02.2014	TECHNICAL Direct Taxation IRB Media Release: Schedule of Monthly Tax Deduction for 2014
TECH-DT 12-2014	24.02.2014	TECHNICAL Direct Taxation IRB Letter: Form RPGT (PDF)
TECH-DT 13-2014	06.03.2014	TECHNICAL Direct Taxation Minutes of Operation & Technical Dialogue No.1-2014 with IRB
TECH-DT 14-2014	07.03.2014	TECHNICAL Direct Taxation Amendments To Legislation Under Petroleum Income Tax Act, 1967 1. Petroleum (Income Tax) (Exemption) (Amendment) Order 2014 [P.U. (A) 57/2014] 2. Petroleum (Income Tax) (Accelerate Capital Allowances) (Marginal Field) (Amendment) Rules 2014 [P.U. (A) 58/2014]
TECH-DT 15-2014	07.03.2014	TECHNICAL Direct Taxation Remission Of Income Tax And Stamp Duty Under The Loans Guarantee (Body Corporate) Act 1965 Loans Guarantee (Bodies Corporate) (Remission of Tax and Stamp Duty) Order 2014 [P.U. (A) 50/2014]

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TECH-DT 16-2014	10.03.2014	TECHNICAL Direct Taxation Briefing On The Revamp Of Stamp Act 1949 By The Inland Revenue Board (IRB)
TECH-DT 17-2014	13.03.2014	TECHNICAL Direct Taxation Dialogue with the Ministry Of Finance (MOF) and the Inland Revenue Board (IRB) on issues arising from 2014 Budget and Finance Act 2014
TECH-DT 18-2014	14.03.2014	TECHNICAL Direct Taxation Petroleum (Income Tax) (Investment Allowance) (Amendment) Regulations 2014 [P.U. (A) 69/2014]
TECH-DT 19-2014	18.03.2014	TECHNICAL Direct Taxation Loans Guarantee (Bodies Corporate) (Remission of Tax and Stamp Duty) (No. 2) Order 2014 [P.U. (A) 74]
TECH-DT 20-2014	24.03.2014	TECHNICAL Direct Taxation IRB Letter: Electronic Facilities for Filing of Tax Returns YA 2013 - e-Filing, m-filing & e-Payment
TECH-DT 21-2014	25.03.2014	TECHNICAL Direct Taxation Remission of Income Tax and Stamp Duty under the Loans Guarantee (Bodies Corporate) Act 1965 Loans Guarantee (Bodies Corporate) (Remission of Tax and Stamp Duty) (No. 3) Order 2014 [P.U. (A) 76]
TECH-DT 22-2014	26.03.2014	TECHNICAL Direct Taxation IRB Announcement Relating to Sections 77A(4) and 140B of the Income Tax Act 1967 (ITA)
TECH-DT 23-2014	26.03.2014	TECHNICAL Direct Taxation IRB's Reply to CTIM Supplementary Technical Issues on Budget 2014
TECH-DT 24-2014	01.04.2014	TECHNICAL Direct Taxation

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		The IRB-CTIM Tax Forum 2014 -- Key Compliance Updates/ Announcement
TECH-DT 25-2014	14.04.2014	TECHNICAL Direct Taxation Focus Group on Paying Taxes (FGoPT) --- Feedback Requested From Members
TECH-DT 26-2014	07.05.2014	TECHNICAL Direct Taxation Public Ruling No. 2/2014
TECH-DT 27-2014	07.05.2014	TECHNICAL Direct Taxation SC Issues Amended Venture Capital Tax Incentives Guidelines
TECH-DT 28-2014	08.05.2014	TECHNICAL Direct Taxation Revised Guidelines On Compliance Function For Fund Management Companies By SC
TECH-DT 29-2014	09.05.2014	TECHNICAL Direct Taxation Focus Group on Paying Taxes (FGoPT) --- UPDATE
TECH-DT 30-2014	15.05.2014	TECHNICAL Direct Taxation MOF Announcement On Incentives For Upstream Petroleum Industry
TECH-DT 31-2014	16.05.2014	TECHNICAL Direct Taxation E-Filing System Temporarily Closed
TECH-DT 32-2014	20.05.2014	TECHNICAL Direct Taxation PR No.3-2014 -Taxation of Limited Liability Partnership
TECH-DT 33-2014	22.05.2014	TECHNICAL Direct Taxation IRB Reply to CTIM's Comments on the PR No 1-2014
TECH-DT 34-2014	23.05.2014	TECHNICAL

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		Direct Taxation E-Filing System Temporarily Closed
TECH-DT 35-2014	28.05.2014	TECHNICAL Direct Taxation OECD - Base Erosion Profit Shifting
TECH-DT 36-2014	29.05.2014	TECHNICAL Direct Taxation Amended ITRFs BE, B, BT, M, MT, TP, TJ & TF for YA 2013 are available on IRB website
TECH-DT 37-2014	02.06.2014	TECHNICAL Direct Taxation Guideline on Compensation on Late Refund of Overpayment of Tax
TECH-DT 38-2014	09.06.2014	TECHNICAL Direct Taxation IRB Media Release on CP38
TECH-DT 39-2014	09.06.2014	TECHNICAL Direct Taxation Guideline for incentive claims for the upstream petroleum industry under the Petroleum Income Tax Act 1967
TECH-DT 40-2014	10.06.2014	TECHNICAL Direct Taxation IRB - Revised Notification Criteria on Incomplete ITRF
TECH-DT 41-2014	12.06.2014	TECHNICAL Direct Taxation ITRF C1, PT, TA, TC, TR & TN (PDF Format) for YA 2014
TECH-DT 42-2014	12.06.2014	TECHNICAL Direct Taxation P.U Orders on Income Tax (Exemption) Order 2014
TECH-DT 43-2014	03.07.2014	TECHNICAL Direct Taxation Notification of Public Rulings No.4-2014 & No.5-2014

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TECH-DT 44-2014	03.07.2014	TECHNICAL Direct Taxation Reminder email to taxpayers who have not yet submitted their 2013 eForm via eFiling
TECH-DT 45-2014	04.07.2014	TECHNICAL Direct Taxation Revised - IRB Operating Hours during Ramadhan
TECH-DT 46-2014	04.07.2014	TECHNICAL Direct Taxation IT (Exemption)(No.2) Order 2014-RAPID Complex [P.U.(A)166-2014]
TECH-DT 47-2014	04.07.2014	TECHNICAL Direct Taxation IT (Exemption)(No.3) Order 2014-Angel Investor [P.U.(A)167-2014]
TECH-DT 48-2014	09.07.2014	TECHNICAL Direct Taxation PR No.4-2014 on Deferred Annuity
TECH-DT 49-2014	09.07.2014	TECHNICAL Direct Taxation Income Tax (Deduction For Expenditure In Relation To Vendor Development Programme) Rules 2014 [P.U.(A)169-2014]
TECH-DT 50-2014	10.07.2014	TECHNICAL Direct Taxation Legislation For Tax Treatment Of Asset-Backed Securitization Transaction Gazetted [P.U.(A)170-2014 & 171-2014]
TECH-DT 51-2014	10.07.2014	TECHNICAL Direct Taxation Double Taxation Relief (The Government of the Republic of Poland) Order 2014 [P.U.(A) 168-2014]
TECH-DT 52-2014	11.07.2014	TECHNICAL Direct Taxation PR No.5-2014 on Ownership And Use Of Asset For The Purpose Of Claiming Capital Allowance

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TECH-DT 53-2014	18.07.2014	TECHNICAL Direct Taxation Promotion of Investments (Amendment) Bill 2014 (DR 5-2014)
TECH-DT 54-2014	21.07.2014	TECHNICAL Direct Taxation Income Tax (Deduction For Expenditure In Relation To Minimum Wages) Rules 2014[PU(A) 206-2014]
TECH-DT 55-2014	25.07.2014	TECHNICAL Direct Taxation Extension of Accelerated Capital Allowance for Information and Communication Technology Equipment [P.U.(A) 217-2014]
TECH-DT 56-2014	20.08.2014	TECHNICAL Direct Taxation Conversion To Limited Liability Partnership (LLP) – RPGT [P.U(A)229-2014] and Stamp Duty Exemption [P.U(A)230-2014]
TECH-DT 57-2014	20.08.2014	TECHNICAL Direct Taxation Dormant Companies - Filing Of Income Tax Return Form (ITRF)
TECH-DT 58-2014	20.08.2014	TECHNICAL Direct Taxation Tax Case Update -KPHDN v Teraju Sinar Sdn Bhd (2014) (Court of Appeal)
TECH-DT 59-2014	21.08.2014	TECHNICAL Direct Taxation Tax Case Update - Syarikat Ibraco-Peremba Sdn Bhd v KPHDN (2014)(Court of Appeal)
TECH-DT 60-2014	27.07.2014	TECHNICAL Direct Taxation Procedure for liaison between the IRBM and approved tax agents
TECH-DT 61-2014	29.07.2014	TECHNICAL Direct Taxation Tax Case Update - Positive Vision Labuan Ltd v KPHDN

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TECH-DT 62-2014	29.08.2014	TECHNICAL Direct Taxation Tax Case Update - City Tax Shelter Sdn Bhd & Dr. Siti Normala Binti Sheikh Obid v Dato' Dr. Mahmood Bin Awang Kecik (High Court)
TECH-DT 63-2014	04.09.2014	TECHNICAL Direct Taxation Amendments to the Form RPGT 3 (IRB Letter dated 20 August 2014)
TECH-DT 64-2014	04.09.2014	TECHNICAL Direct Taxation Tax Case Update - KPHDN v Labuan Ferry Corporation Sdn. Bhd (High Court)
TECH-DT 65-2014	05.09.2014	TECHNICAL Direct Taxation Review on Self-Assessment System of Income Tax Regime
TECH-DT 66-2014	23.09.2014	TECHNICAL Direct Taxation Dormant Companies --- Filing Of Income Tax Return Form (ITRF) – Update
TECH-DT 67-2014	03.10.2014	TECHNICAL Direct Taxation Tax Case Update - KPHDN v Debir Desa Development Sdn Bhd (2011)(HC)
TECH-DT 68-2014	07.10.2014	TECHNICAL Direct Taxation Dormant Companies - Filing Of Income Tax Return Form (ITRF) - FAQ with responses
TECH-DT 69-2014	07.10.2014	TECHNICAL Direct Taxation Tax Case Update - KPHDN v Prof. Dr. Syed Muhammad Naquib Al Attas (2012)(HC)
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		Direct Taxation PR No 6-2014 - Taxation of Foreign Fund Management Company
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TECH-DT 73-2014	21.10.2014	TECHNICAL Direct Taxation e-CTIM TECH-DT 73-2014 - IRBM will engage with approved tax agents only wef 011214.
TECH-DT 74-2014	31.10.2014	TECHNICAL Direct Taxation Errata - Review of Corporate Income Tax Rates
TECH-DT 75-2014	04.11.2014	TECHNICAL Direct Taxation Tax Case Update - Syarikat Pendidikan Staffield Berhad v KPHDN (High Court)
TECH-DT 76-2014	13.11.2014	TECHNICAL Direct Taxation IRBM Clarifies the Conditions for Engagement with Approved Tax Agents
TECH-DT 77-2014	13.11.2014	TECHNICAL Direct Taxation Dormant Companies - Filing of Income Tax Return Form (ITRF) - Further Update
TECH-DT 78-2014	19.11.2014	TECHNICAL Direct Taxation Public Ruling No.7-2014 - Taxation Of Unit Trusts

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TECH-DT 80-2014	26.11.2014	TECHNICAL Direct Taxation Application for Tax Clearance Letter for Companies Under Voluntary Liquidation
TECH-DT 81-2014	27.11.2014	TECHNICAL Direct Taxation Application for Tax Clearance Letter for Companies Under Voluntary Liquidation - Update
TECH-DT 82-2014	01.12.2014	TECHNICAL Direct Taxation Submission of Joint Memo to IRBM on Issues Arising fr 2015 Budget & Fin. Bill (No.2) 2014 & Other Technical Matters
TECH-DT 83-2014	03.12.2014	TECHNICAL Direct Taxation Meeting with the Authorities on the Conditions for Engagement with Inland Revenue Officers
TECH-DT 84-2014	08.12.2014	TECHNICAL Direct Taxation Deferral of implementation date for the proposed practice of engaging with Inland Revenue Officers
TECH-DT 85-2014	10.12.2014	TECHNICAL Direct Taxation Public Ruling No 8-2014 -Basis Period of a Company LLP Trust Body Co-operative Society
TECH-DT 86-2014	11.12.2014	TECHNICAL Direct Taxation Engagement with IRB -- List of Authorised Signatories

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TECH-DT 87-2014	17.12.2014	TECHNICAL Direct Taxation Filing Programme for ITRF - Reminder
TECH-DT 88-2014	18.12.2014	TECHNICAL Direct Taxation Income Tax (Deduction for Cost Relating to Training for Employees for The Implementation of GST)Rules 2014[P.U.(A)334-2014]
TECH-DT 89-2014	18.12.2014	TECHNICAL Direct Taxation Income Tax (Deduction for Expenses in Relation to Secretarial Fee And Tax Filing Fee)Rules 2014