

TECHNICAL

Direct Tax

[The Implementation of Income Tax \(Thin Capitalisation\) Rules – Deferment to 31 December 2017](#)

Please be informed that the Ministry of Finance (MOF) has notified the Institute that the implementation of *Income Tax (Thin Capitalisation) Rules* is deferred to 31 December 2017 and will be effective on 1 January 2018.

Members may view the MOF letter on [Deferment of Income Tax \(Thin Capitalisation\) Rules](#) dated 30 December 2015 at the website of the Institute.

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