

**Moore Advent Tax Flash  
Index for Year 2023**

<b>Month</b>	<b>Contents</b>	<b>Reference</b>
<b>January</b>	PR No. 5/2022 – Taxation of a Resident Individual Part II – Computation of Total Income and Chargeable Income	PR No. 5/2022 – Taxation of a Resident Individual Part II – Computation of Total Income and Chargeable Income
	PR No. 6/2022 – Accelerated Capital Allowance	PR No. 6/2022 – Accelerated Capital Allowance
	PR No. 7/2022 – Venture Capital Tax Incentives	PR No. 7/2022 – Venture Capital Tax Incentives
	PR No. 8/2022 – Taxation of Limited Liability Partnership	PR No. 8/2022 – Taxation of Limited Liability Partnership
	PR No. 9/2022 – Property Development	PR No. 9/2022 – Property Development
	Updated Guidelines on Restriction on Deductibility of Interest	Restriction on Deductibility of Interest Guidelines
	Tax Incentives under the Relocation of Provision of Services Business Incentive Scheme	Income Tax (Relocation of Provision of Services Business Incentive Scheme) Rules 2022
	Sales Tax (Persons Exempted from Payment of Tax) (Amendment) Order 2022	Sales Tax (Persons Exempted from Payment of Tax) (Amendment) Order 2022 Sales Tax (Persons Exempted from Payment of Tax) (Amendment) (No. 2) Order 2022
	Application for Sales Tax Exemption Certificate under Item 65 to Schedule A of the Sales Tax (Persons Exempted from Payment of Tax) Order 2018	Guide on Application for Sales Tax Exemption Certificate under Item 65 to Schedule A of the Sales Tax (Persons Exempted from Payment of Tax) Order 2018 User Manual for MySST System in respect of Exemption Module for Schedule A – Item 65 User Manual (Company) for eVTEMS
	Deferment of Implementation of Imposition of Excise Duty on Pre-Mixed Preparation Products for Beverages	RMCD's Announcement dated 30 <sup>th</sup> December 2022
	Deferment of Implementation of Imposition of Service Tax on Goods Delivery Services	RMCD's Announcement dated 30 <sup>th</sup> December 2022
	Appointment of Dates of Coming into Operation	Service Tax (Amendment) Act 2022 Sales Tax (Amendment) Act 2022
	Legislations in Relation to Low Value Goods	Sales Tax (Low Value Goods) Regulations 2022 Sales Tax (Total Sale Value of Low Value Goods) Order 2022 Sales Tax (Rate of Tax for Low Value Goods) Order 2022 Sales Tax (Determination of Low Value Goods) Order 2022
	Registration for Low Value Goods	
<b>February</b>	PR No. 10/2022 – Reinvestment Allowance Part I – Manufacturing Activity	PR No. 10/2022 – Reinvestment Allowance Part I – Manufacturing Activity
	PR No. 11/2022 – Reinvestment Allowance Part II – Agriculture and Integrated Activities	PR No. 11/2022 – Reinvestment Allowance Part II – Agriculture and Integrated Activities
	PR No. 12/2023 (Part I) & PR No. 13/2023 (Part II) on Commercialisation of Public Resource-Based Research and Development Findings	PR No. 12/2023 (Part I) & PR No. 13/2023 (Part II) on Commercialisation of Public Resource-Based Research and Development Findings
	Guidelines on Tax Treatment of Interest Expense / Profit Payable to Bank or Financial Institutions During Moratorium Period	Guidelines on Tax Treatment of Interest Expense / Profit Payable to Bank or Financial Institutions During Moratorium Period
	2023 Tax Investigation Framework	Tax Investigation Framework 2023
	Guidelines on Real Property Gains Tax	Guidelines on Real Property Gains Tax
Questions and Answers in Relation to Digital Services and Sales Tax on Low Value Goods	Questions and Answers dated 3 <sup>rd</sup> February 2023	
<b>February (Special Edition)</b>	2023 Budget Highlights	2023 Budget Speech Appendices to Budget 2023
<b>March (Special Edition)</b>	2023 Budget Highlights	2023 Budget Speech Appendices to Budget 2023 Finance Bill 2023
<b>March</b>	Guidelines on Transition of Multimedia Super Corridor Malaysia Status Company to Malaysia Digital Status	Guidelines on Transition of Multimedia Super Corridor Malaysia Status Company to Malaysia Digital Status
	FAQ on Mutual Agreement Procedure	FAQ on Mutual Agreement Procedure
	Entry Into Force of New DTA Between Malaysia and Poland	DTA Between Malaysia and Poland
	Payments via Cheques or Bank Drafts to RMCD	Announcement dated 30 <sup>th</sup> June 2023
Deferment of Implementation of Imposition of Sales Tax on Low Value Goods, Service Tax on Goods Delivery Services and Excise Duty on Pre-Mixed Preparation Products for Beverage	Announcement dated 10 <sup>th</sup> March 2023	

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<b>April</b>	Amendments to Finance Bill 2023	Finance Bill 2023 with Amendment in Committee
	Guidelines on Submission of Form CP107D and Appendix CP107D(2) for Remittance of 2% Withholding Tax on Payments Made to Agents, Dealers or ]Distributors ["ADD"]	Guidelines on Submission of Form CP107D – Pin 2/2022 and Appendix CP107D(2) – Pin 1/2023 for Remittance of 2% WT on Payments Made to ADD under Section 107D of the ITA 1967 (in <i>Bahasa Malaysia</i> ) Flowchart for Submission of Form and Appendix and Remittance of 2% WT on Payments Made to ADD under Section 107D of the ITA 1967 (in <i>Bahasa Malaysia</i> )
	Implementation of Excise Duty on Nicotine-Based Products for Electronic Cigarettes and Vape	Media release dated 2 <sup>nd</sup> April 2023
	Sales Tax Regulations and Orders	Sales Tax (Imposition of Sales Tax in Respect of Designated Areas) (Amendment) Order 2023 Sales Tax (Amendment) Regulations 2023 Sales Tax (Imposition of Sales Tax in Respect of Special Areas) (Amendment) Order 2023 Sales Tax (Rate of Tax) (Amendment) Order 2023 Sales Tax (Person Exempted from Payment of Tax) (Amendment) Order 2023 Sales Tax (Goods Exempted from Tax) (Amendment) Order 2023
	Recent Tax Case - SSB v Director General of Inland Revenue ["DGIR"]	SSB v DGIR
<b>May</b>	Guidelines on Tax Deduction for Contribution / Sponsorship for AI-Driven Reverse Vending Machine	Guidelines on Tax Deduction under Section 34(6)(h) of the ITA 1967 for Contribution / Sponsorship of Smart AI-Driven Reverse Vending Machine
	Extension of Stamp Duty Exemption on Instrument of Loan or Financing Agreement Relating to Restructuring or Rescheduling of a Loan Between a Borrower or Customer and a Financial Institution	Stamp Duty (Exemption) (No. 11) 2021 (Amendment) Order 2023
	Service Tax (Compounding of Offences) (Amendment) Regulations 2023	Service Tax (Compounding of Offences) (Amendment) Regulations 2023
	Sales Tax (Exemption from Registration) Order 2023	Sales Tax (Exemption from Registration) Order 2023
	Penalties Reduction and Surcharges Remission Incentive Programme	Announcement on penalty reduction and surcharge remission incentive programme
	Temporary Relief for Overseas Travel Restrictions for the Year 2023	Announcement on the temporary relief for overseas travel restrictions for the year 2023
<b>June (Special Edition No.1)</b>	Inland Revenue Board - Special Voluntary Disclosure Programme 2.0	Operational Guidelines No. 2/2023 – SVDP 2.0 dated 2 <sup>nd</sup> June 2023 FAQ – SVDP 2.0 dated 2 <sup>nd</sup> June 2023 Application Flowchart – SVDP 2.0
<b>June (Special Edition No.2)</b>	Royal Malaysian Customs Department - Voluntary Disclosure Programme 2.0 for Indirect Taxes	Guideline on Voluntary Disclosure Programme ["VD Programme"] for Indirect Taxes dated 2 <sup>nd</sup> June 2023 FAQ in respect of the VD Programme
<b>June</b>	Finance Act 2023	Finance Act 2023
	Synthesised Texts of the MLI and the Agreement Between Malaysia and Australia, Ireland, Romania and South Africa for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Synthesised Texts of the MLI and the Agreement Between Malaysia and Australia, Ireland, Romania and South Africa for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
	Service Tax (Amendment) Regulations 2023	Service Tax (Amendment) Regulations 2023
	Guideline on the Application for Import Duty and Sales Tax Exemption on Studio and Filming Production Equipment	Guideline on the Application for Import Duty and Sales Tax Exemption on Studio and Filming Production Equipment
	Revocation of Appointment of Effective Date for Charging and Levying of Sales Tax on Low Value Goods	Revocation of Appointment of Effective Date for Charging and Levying of Sales Tax on Low Value Goods
<b>July</b>	Guidelines for Tax Treatment on Lease Expenses for Special Assets Under the PITA 1967	Guidelines for Tax Treatment on Lease Expenses for Special Assets Under the PITA 1967
	PN No. 1/2023 – Explanation Relating to Tax Treatment on Foreign Exchange Gains and Losses for Chargeable Person Under the PITA 1967	PN No. 1/2023 – Explanation Relating to Tax Treatment on Foreign Exchange Gains and Losses for Chargeable Person Under the PITA 1967
	PN No. 2/2023 – Explanation Relating to Tax Treatment of Political Parties and Politicians	PN No. 2/2023 – Explanation Relating to Tax Treatment of Political Parties and Politicians
	Double Deduction for Expenditure Incurred for the Provision of an Approved Internship Programme	Income Tax (Deduction for Expenditure Incurred for Provision of Approved Internship Programme) (Amendment) Rules 2023

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	Stamp Duty Exemption/Remission for First-Time Purchase of Residential Property	Stamp Duty (Exemption) Order 2023 Stamp Duty (Exemption) (No. 2) Order 2023 Stamp Duty (Remission) Order 2023 Stamp Duty (Remission) (No. 2) Order 2023
	Review of Stamp Duty Exemption on Instrument of Transfer of Immoveable Property	Stamp Duty (Exemption) (No. 3) Order 2023 Stamp Duty (Remission) (Revocation) Order 2023
	Service Tax Guides	Guide on Food and Beverages Guide on Accommodation
<b>August</b>	E-Invoice Guideline Year 2023	E-Invoice Guideline Year 2023
	Guidelines on Tax Treatment for R&D Expenditure under the PITA 1967	Guidelines on Tax Treatment for R&D Expenditure under the PITA 1967
	Stamp Duty Remission on Contract Notes for Trading of Shares/Stock Listed on Bursa Malaysia	Stamp Duty (Remission) (No. 3) Order 2023
<b>September</b>	Updated Operational Guidelines and FAQ on Special Voluntary Disclosure Programme ["SVDP"] 2.0	Operational Guidelines No.2/2023 – SVDP 2.0 dated 22 <sup>nd</sup> August 2023 FAQ – SVDP 2.0 (updated on 22 <sup>nd</sup> August 2023)
	Tax Incentives for Relocating Manufacturing Activities to Malaysia	Income Tax (Exemption) Order 2023 Income Tax (Relocation of Manufacturing Business Incentive Scheme) Rules 2023 Income Tax (For an Individual Resident Who Is Not a Citizen and Holds C Suite Position In An Approved Company) Rules 2023
	Deduction for Expenses in Relation to Listing on Main Market, ACE Market or LEAP Market of Bursa Malaysia	Income Tax (Deduction for Expenses in Relation to Listing on Main Market, ACE Market or LEAP Market of Bursa Malaysia Securities Berhad) Rules 2023
	Tax Incentive for Principal Hub 2.0 – Existing Companies	Income Tax (Exemption) (No. 2) Order 2023
	Tax Incentive for Principal Hub 2.0 – New Companies	Income Tax (Exemption) (No. 3) Order 2023
	Sales Tax and Service Tax Forms	Form SST-ADM Form SST-ADM 2
<b>October</b>	Guidelines and Procedures for the Application of Special Tax Incentive (Relocation) for the Manufacturing Sector	Guidelines and Procedures for the Application of Special Tax Incentive (Relocation) for the Manufacturing Sector
	Guidelines and Procedures for the Application of Tax Incentive for Manufacturer of Electric Vehicle ["EV"] Charging Equipment	Guidelines and Procedures for the Application of Tax Incentive for Manufacturer of EV Charging Equipment
	FAQ on Equity Crowdfunding Tax Exemption	FAQ on Equity Crowdfunding Tax Exemption
	Synthesised Texts of the MLI and the Agreement Between Malaysia and Albania, Bosnia & Herzegovina, Chile, China, Croatia, Denmark, Egypt, Finland, France and Hong Kong for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income	Synthesised Texts of the MLI and the Agreement Between Malaysia and Albania, Bosnia & Herzegovina, Chile, China, Croatia, Denmark, Egypt, Finland, France and Hong Kong for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
	Appointment of New Director General of Royal Malaysian Customs Department	
<b>October (Special Edition)</b>	2024 Budget Highlights	2024 Budget Speech Appendices to Budget 2024
<b>November (Special Edition)</b>	2024 Budget Highlights	2024 Budget Speech Appendices to Budget 2024 Finance (No.2) Bill 2023
<b>November</b>	PR No. 1/2023 – Taxation of Income from Employment on Board a Ship	PR No. 1/2023 – Taxation of Income from Employment on Board a Ship
	PR No. 2/2023 – Tax Incentives for Investment in Bionexus Status Company	PR No. 2/2023 – Tax Incentives for Investment in Bionexus Status Company
	Updated E-Invoice Guidelines [Version 2.1]	E-Invoice Guideline dated 28th October 2023
	E-Invoice Specific Guideline [Version 1.1]	E-Invoice Specific Guideline [Version 1.1]
	Updated Technical Guidelines on Application Procedure for a Special Deduction in Respect of a Qualifying R&D Activity	Updated Technical Guidelines on Application Procedure for a Special Deduction in Respect of a Qualifying R&D Activity
	Tax Exemption for Iskandar Development Region in Respect of Statutory Income from Qualifying Activities	Income Tax (Exemption) (No. 20) 2007 (Amendment) Order 2023
	Sales Tax (Persons Exempted from Payment of Tax) (Amendment) (No. 2) Order 2023	Sales Tax (Persons Exempted from Payment of Tax) (Amendment) (No. 2) Order 2023
	Guideline on Application for Extension of Export Period under Section 40 of the Sales Tax Act 2018 and Sales Tax (Persons Exempted From Payment of Tax) Order 2018	Guideline on Application for Extension of Export Period under Section 40 of the Sales Tax Act 2018 and Sales Tax (Persons Exempted From Payment of Tax) Order 2018
	Sales Tax on Low Value Goods ["LVG"]	Guideline for Sales Tax on LVG FAQ on Implementation of Sales Tax on LVG

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<b>December</b>	PR No.3/2023 – Taxation of a Resident Individual Part III – Computation of Income Tax and Tax Payable	PR No.3/2023 – Taxation of a Resident Individual Part III - Computation of Income Tax and Tax Payable
	PR No. 4/2023 – Investment Tax Allowance – Overview	PR No. 4/2023 – Investment Tax Allowance – Overview
	PR No. 5/2023 – Tax Incentive for Approved Food Production Project	PR No. 5/2023 – Tax Incentive for Approved Food Production Project
	PR No. 6/2023 – Taxation of a Resident Individual Part I - Gifts or Contributions and Allowable Deductions	PR No. 6/2023 – Taxation of a Resident Individual Part I - Gifts or Contributions and Allowable Deductions
	PR No. 7/2023 – Taxation of Upstream Petroleum – Part I	PR No. 7/2023 – Taxation of Upstream Petroleum – Part I
	Amended Guidelines on Deduction of Expenses in Relation to Secretarial Fee and Tax Filing Fee Commencing from YA 2022	Amended Guidelines on Deduction of Expenses in Relation to Secretarial Fee and Tax Filing Fee Commencing from YA 2022
	Tax Incentive for Knowledge Worker in East Coast Economic Region	Income Tax (Determination of Knowledge Worker and Qualifying Activity in the East Coast Economic Region) Rules 2023
	Extension of Application Period of Tax Incentives for East Coast Economic Region	Income Tax (Exemption) (No. 4) 2016 (Amendment) Order 2023 Income Tax (Exemption) (No. 5) 2016 (Amendment) Order 2023 Income Tax (Exemption) (No. 6) 2016 (Amendment) Order 2023 Income Tax (Exemption) (No. 7) 2016 (Amendment) Order 2023 Income Tax (Exemption) (No. 8) 2016 (Amendment) Order 2023 Income Tax (Exemption) (No. 9) 2016 (Amendment) Order 2023 Income Tax (Deduction for the Sponsorship of Hallmark Event) (Amendment) Rules 2023 Income Tax (Deduction for Investment in Qualifying Activity) (Amendment) Rules 2023.
	FAQ on Implementation of e-Invoice for Healthcare and Construction Industries	FAQ for Healthcare Industry FAQ for Construction Industry
	Guidelines on Application for Sales Tax Exemption under Items 5B, 5C, and 5D to Schedule A of the Sales Tax (Persons Exempted from Payment of Tax) Order 2018	Guideline on Application for Sales Tax Exemption under Item 5B to Schedule A of the Sales Tax (Persons Exempted from Payment of Tax) Order 2018 Guideline on Application for Sales Tax Exemption under Item 5C to Schedule A of the Sales Tax (Persons Exempted from Payment of Tax) Order 2018 Guideline on Application for Sales Tax Exemption under Item 5D to Schedule A of the Sales Tax (Persons Exempted from Payment of Tax) Order 2018