

**Advent Tax Flash  
Index for Year 2022**

<b>Month</b>	<b>Contents</b>	<b>Reference</b>
<b>January</b>	Finance Act 2021	Finance Act 2021
	PR No. 6/2021 – Notification of Change of Accounting Period of a Company / LLP / Trust Body / Co-operative Society	PR No. 6/2021 – Notification of Change of Accounting Period of a Company / LLP / Trust Body / Co-operative Society
	PR No. 7/2021 – Partnerships Taxation Part I – Determination of the Existence of a Partnership	PR No. 7/2021 – Partnerships Taxation Part I – Determination of the Existence of a Partnership
	PR No. 8/2021 – Partnerships Taxation Part II – Computation and Allocation of Income	PR No. 8/2021 – Partnerships Taxation Part II – Computation and Allocation of Income
	PR No. 9/2021 – Private Retirement Scheme	PR No. 9/2021 – Private Retirement Scheme
	Discontinuation of the Concession under FAQ on International Tax Issues Due to COVID-19 Travel Restrictions	FAQ on International Tax Issues Due to COVID-19 Travel Restrictions (Updated on 24 <sup>th</sup> December 2021)
	Deduction for Expenses in Relation to Secretarial Fee and Tax Filing Fee	Income Tax (Deduction for Expenses in Relation to Secretarial Fee and Tax Filing Fee) (Amendment) Rules 2021
	Special Deduction for Reduction of Rental of Business Premises Offered to SME and Non-SME Tenants	Income Tax (Special Deduction for Reduction of Rental to a SME) (Amendment) Rules 2021 Income Tax (Special Deduction for Reduction of Rental to a Tenant Other Than a SME) (Amendment) Rules 2021
	Tax Deduction on Costs of Renovation and Refurbishment of Business Premises	Income Tax (Costs of Renovation and Refurbishment of Business Premise) (Amendment) Rules 2021
	Tax Exemption of Income Derived from Carrying on a Commercialisation Project	Income Tax (Exemption) (No.13) 2013 (Amendment) Order 2021
	Stamp Duty Exemption on Insurance Policies or Takaful Certificates with Small Annual Premium or Takaful Contribution Value	Stamp Duty (Exemption) (No. 15) Order 2021 Stamp Duty (Exemption) (No. 16) Order 2021
	Stamp Duty Exemption for Instrument of Investment Note or Islamic Investment Note for P2P Financing	Stamp Duty (Exemption) (No. 17) Order 2021
	Stamp Duty Exemption for Perlindungan Tenang Products	Stamp Duty (Exemption) (No. 5) 2018 (Amendment) Order 2021
	Service Tax Guides	Guide on Food and Beverages Guide on Motor Vehicle Service or Repair Guide on Parking Services Guide on Advertising Services
	Service Tax Policy No. 3/2021	Service Tax Policy No. 3/2021
Special Voluntary Disclosure and Amnesty Program for Indirect Taxes	Guide Voluntary Disclosure and Amnesty Programme [“VA Programme”] for Indirect Taxes FAQ in respect of VA Programme	
Approved Major Exporter Scheme	Approved Major Exporter Scheme AMES application form Template Excels Goods Information for Sections D, F and G	
<b>February</b>	Special Deductions in Respect of a Qualifying R&D Activity	PR No. 10/2021 - Tax Treatment of Research & Development [“R&D”] Expenditure Part II - Special Deductions Guidelines on the Application Procedure for a Special Deduction in Respect of a Qualifying R&D Activity
	PR No. 11/2021 - Bilateral Credit and Unilateral Credit	PR No. 11/2021 - Bilateral Credit and Unilateral Credit
	Tax Exemption for Export of Private Healthcare Services	Income Tax (Exemption) (No. 13) Order 2021 Income Tax (Exemption) (No. 9) 2002 (Amendment) Order 2021
	Tax Exemption for Promotor of Arts, Cultural, Sports or Recreational Activities in Malaysia	Income Tax (Exemption) (No. 12) Order 2021
	Further Deduction on Rental Expense on Premises Used as Employees' Accommodation	Income Tax (Deduction for Expenditure on Provision of Employees' Accommodation) Rules 2021
	Income Tax Rebate for Company or LLP	Income Tax (Conditions for the Grant of Rebate under Subsection 6D(4)) Order 2021
	Double Deduction for Sponsorship of Scholarship to Student Pursuing Studies at the Technical and Vocational Certificate Levels	Income Tax (Deduction for the Sponsorship of Scholarship to Malaysian Student Pursuing Studies at the Technical and Vocational Certificate Levels) Rules 2021
	Double Deduction for Sponsorship of Scholarship to Student Pursuing Studies in the Field of Engineering and Technology at the Technical and Vocational Certificate, Diploma or Bachelor's Degree Levels	Income Tax (Deduction for the Sponsorship of Scholarship to Malaysian Student Pursuing Studies in the Field of Engineering and Technology at the Technical and Vocational Certificate, Diploma or Bachelor's Degree Levels) Rules 2021

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	Tax Incentives Relating to Tun Razak Exchange	Income Tax (IBA) (Tun Razak Exchange Marquee Status Company) (Amendment) Rules 2021 Income Tax (ACA) (TRX Marquee Status Company) Amendment Rules 2021 Income Tax (Deduction for Relocation Costs for Tun Razak Exchange Marquee Status Company) (Amendment) Rules 2021 Income Tax (Deduction for Rental Payments) (Tun Razak Exchange Marquee Status Company) (Amendment) Rules 2021 Income Tax (Exemption) (No. 4) 2013 (Amendment) Order 2021
	IRB's Media Release on the Implementation of Deduction of Tax at 2% on Payments Made by a Company to an Agent, Dealer or Distributor	IRB's Media Release dated 12 <sup>th</sup> January 2022
	Tax Identification Number	FAQ on the Implementation of Tax Identification Number
	Update on Labuan International Commodity Trading Companies - Requirement for Trading Activity	Labuan Business Activity Tax (Exemption) 2013 (Amendment) Order 2021
	Update on Labuan International Commodity Trading Company - No Election to be Charged to Tax at RM20,000	Labuan Business Activity Tax Act (Exemption) (No. 2) 2013 (Revocation) Order 2021
	Exemption from Application of Minimum Number of Full-time Employees Requirement for a Pure Equity Holding Entity Carrying on Labuan Business Activity	Labuan Business Activity Tax (Exemption) 2020 (Amendment) Order 2021
	Substance Requirements for Labuan International Commodity Trading Company	Labuan Business Activity Tax (Requirements for Labuan International Commodity Trading Company) Regulations 2021
	Update on Labuan Business Activity Tax (Requirements for Labuan Business Activity)	Labuan Business Activity (Requirements for Labuan Business Activity) Regulations 2021 FAQ on Labuan Business Activity Tax (Requirement for Labuan Business Activity) Regulations 2021
<b>March</b>	PN No. 1/2022 – Explanation in Relation to the Definition of Factory for the Purpose of Reinvestment Allowance Claim under Schedule 7A, Income Tax Act 1967	PN No. 1/2022 – Explanation in Relation to the Definition of Factory for the Purpose of Reinvestment Allowance Claim under Schedule 7A, Income Tax Act 1967
	Double Deduction for Expenditure in Relation to Vendor Development Programme	Income Tax (Deduction for Expenditure in Relation to Vendor Development Programme ["VDP"]) Rules 2022
	Tax Incentive for Project of Commercialisation of R&D Findings	Income Tax (Deduction for Investment in a Project of Commercialisation of R&D Findings) Rules 2022
	Tax Incentives for Manufacturer of Pharmaceutical Products Including Vaccines	Income Tax (The Incentive for Manufactures of Pharmaceutical Products Scheme) Rules 2022
	Amendments to Earning Stripping Rules	Income Tax (Restriction on Deductibility of Interest) (Amendment) Rules 2022
	Extension of Accelerated Capital Allowance for the Purchase of New Locally Assembled Excursion Bus	Income Tax (ACA) (Excursion Bus) (Amendment) Rules 2022
	Stamp Duty Exemption for Instruments in Relation to Merger or Acquisition Executed by SME	Stamp Duty (Exemption) (No. 18) Order 2021
	Service Tax Policy No. 3/2021 (Amendment No. 1)	Service Tax Policy No. 3/2021 (Amendment No. 1)
<b>April</b>	Guidelines on Tax Treatment of Income of Medical Practitioners (Specialist Doctors) in Private Hospitals Whether to be Assessed under Individual or Company	Guidelines on Tax Treatment of Income of Medical Practitioners (Specialist Doctors) in Private Hospitals Whether to be Assessed under Individual or Company
	IRB's Media Release on Termination of Special Programme for Remittance of Foreign Income	IRB's Media Release dated 11 <sup>th</sup> March 2022
	MIDA's Media Release on Amendments to the Definition of Contract R&D Company and R&D Company in the PIA 1986 Including Application for Approval as a R&D Company	MIDA's Media Release dated 3 <sup>rd</sup> February 2022
	Global Trading Centre Incentive Scheme	Income Tax (GTC Incentive Scheme) Rules 2022
	Double Deduction for Sponsorship of Scholarship to Student Pursuing Studies at the Technical and Vocational Certificate, Diploma, Bachelor's Degree, Master's Degree or Doctor of Philosophy Levels	Income Tax (Deduction for the Sponsorship of Scholarship to Malaysian Student Pursuing Studies at the Technical and Vocational Certificate, Diploma, Bachelor's Degree, Master's Degree or Doctor of Philosophy Levels) Rules 2022
	Extension of Incentive Period for Sabah Development Corridor	Income Tax (Exemption) (No. 11) 2018 (Amendment) Order 2022 Income Tax (Exemption) (No. 12) 2018 (Amendment) Order 2022
	Extension of Stamp Duty Exemption on Instrument of Transfer of Real Property Used for a Qualifying Tourism Project in Sabah Development Corridor	Stamp Duty (Exemption) (No. 8) 2018 (Amendment) Order 2022

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	Updated Guidelines on Application of Relief from Stamp Duty under Section 15 and Section 15A of the SA 1949	Guidelines on Application for Relief from Stamp Duty under Section 15 of the Stamp Act 1949 ["SA 1949"] Guidelines on Application for Relief from Stamp Duty under Section 15A of the SA 1949
	Deferment of Implementation of Imposition of Excise Duty on Pre-Mixed Preparation Products for Beverages	RMCD Announcement dated 31 <sup>st</sup> March 2022
	Sales Tax Policy No. 1/2022 – Treatment of Sales Tax Exemption on Pallets	Sales Tax Policy No. 1/2022 – Treatment of Sales Tax Exemption on Pallets dated 5 <sup>th</sup> April 2022
May	Updated FAQ on Special Deduction for Taxpayers Who Offer Rental Reduction of Business Premises to SME and Non-SME Tenants	FAQ on Special Deduction for Taxpayers Who Offer Rental Reduction for Business Premises to SME and Non-SME Tenants (Amended 22 <sup>nd</sup> March 2022)
	Exclusion of Foreign Source Income from <i>Cukai Makmur</i> Extension of Tax Incentives for Venture Capital	Income Tax (Exemption) Order 2022 Income Tax (Exemption) (No. 2) Order 2022 Income Tax (Exemption) (No. 3) Order 2022 Income Tax (Deduction for Investment in a Venture Company or VCC) Rules 2022
	Extension of Incentive Period for East Coast Economic Region	Income Tax (Exemption) (No. 4) 2016 (Amendment) Order 2022 Income Tax (Exemption) (No. 5) 2016 (Amendment) Order 2022 Income Tax (Exemption) (No. 6) 2016 (Amendment) Order 2022 Income Tax (Exemption) (No. 7) 2016 (Amendment) Order 2022 Income Tax (Exemption) (No. 8) 2016 (Amendment) Order 2022 Income Tax (Exemption) (No. 9) 2016 (Amendment) Order 2022 Income Tax (Deduction for the Sponsorship of Hallmark Event) (Amendment) Rules 2022 Income Tax (Deduction for Investment in Qualifying Activity) (Amendment) Rules 2022 Stamp Duty (Exemption) (No. 2) (Amendment) Order 2022
June	Updated Tax Audit Framework, Petroleum Tax Audit Framework and Finance and Insurance Tax Audit Framework	Tax Audit Framework Petroleum Tax Audit Framework Finance and Insurance Tax Audit Framework
	Tax Exemption for Individuals Investing Through Equity Crowdfunding	Income Tax (Exemption) (No. 4) Order 2022
	Review of Stamp Duty Payable / Remission on Contract Notes for Trading of Shares Listed on Bursa Malaysia	Stamp Duty (Remission) 2003 (Amendment) Order 2022 Stamp Duty (Remission) Order 2022
	Sales Tax (Goods Exempted from Tax) Order 2022	Sales Tax (Goods Exempted from Tax) Order 2022
	Sales Tax (Rates of Tax) Order 2022	Sales Tax (Rates of Tax) Order 2022
July	Guidelines on Application for Approval of COVID-19 Relief Fund	Guidelines on Application for Approval of COVID-19 Relief Fund under Section 44(11C) of the Income Tax Act 1967
	Special Guidelines on Income Tax Deduction for Community/Charitable Projects to Handle COVID-19	Special Guidelines on Application for Income Tax Deduction for Community/Charitable Projects to Handle COVID-19
	Double Deduction for Expenditure in Relation to Industry4WRD Vendor Development Programme	Income Tax (Deduction for Expenditure in relation to Industry4WRD Vendor Development Programme) Rules 2022
	Principal Hub Incentive Scheme	Income Tax (The PH Incentive Scheme) Rules 2022
	Deferment of Implementation of Imposition of Service Tax on Goods Delivery Services	RMCD Announcement dated 30 <sup>th</sup> June 2022
August	PR No. 1/2022 – Time Limit for Unabsorbed Adjusted Business Loss Carried Forward	PR No. 1/2022 – Time Limit for Unabsorbed Adjusted Business Loss Carried Forward
	Updated Technical Guidelines on Tax Treatment of Developer or Management Body for Maintenance and Management of Building and Common Property	Technical Guidelines on Tax Treatment of Developer or Management Body for Maintenance and Management of Building and Common Property
	Updated Operational Guidelines on Tax Clearance Letter Application for Companies, LLP and Labuan Entities	Operational Guidelines No. 1/2022 - Tax Clearance Letter Application for Companies, Limited Liability Partnerships and Labuan Entities
	Tax Exemption on Foreign-Sourced Income for Individuals, Companies and LLP	Income Tax (Exemption) (No.5) Order 2022 Income Tax (Exemption) (No.6) Order 2022
	Extension of the Application Period for Investment Deduction in a Bionexus Status Company	Income Tax (Deduction for Investment in a Bionexus Status Company) (Amendment) Rules 2022
	IRB's Media Release on Administrative Changes on Remittance of 2% Withholding Tax on Payments Made by a Company to Agents, Dealers or Distributors	Media Release dated 9 <sup>th</sup> July 2022
	Service Tax Policy No. 10/2020 (Amendment No. 2)	Service Tax Policy No. 10/2020 (Amendment No. 2)

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	Service Tax Policy No. 1/2022	Service Tax Policy No. 1/2022
	Service Tax (Amendment) Bill 2022	Service Tax (Amendment) Bill 2022
	Sales Tax (Amendment) Bill 2022	Sales Tax (Amendment) Bill 2022
<b>September</b>	PR No. 2/2022 – Tax Incentive for Organising Conferences in Malaysia	PR No. 2/2022 – Tax Incentive for Organising Conferences in Malaysia
	PR No. 3/2022 – Taxation of Foreign Fund Management Company	PR No. 3/2022 – Taxation of Foreign Fund Management Company
	Revised Guidelines on Deduction of Expenses in Relation to Secretarial Fee and Tax Filing Fee Commencing from YA 2022	Guidelines on Deduction of Expenses in Relation to Secretarial Fee and Tax Filing Fee Commencing from YA 2022
	Guidelines on Malaysia Digital Status	Guidelines on MD Status
	Sales Tax and Service Tax Guides	Guide on Sales Tax Exemption under Schedule C, Sales Tax (Persons Exempted from Payment of Tax) Order 2018 Guide on Customs Agent Services
	Sales Tax (Amendment) Regulations 2022	Sales Tax (Amendment) Regulations 2022
	Service Tax (Digital Services) (Amendment) Regulations 2022	Service Tax (Digital Services) (Amendment) Regulations 2022
	Sales Tax (Exemption from Registration) (Amendment) Order 2022	Sales Tax (Exemption from Registration) (Amendment) Order 2022
<b>September (Special Edition)</b>	Tax Corporate Governance Framework	Tax Corporate Governance Framework Guidelines: Tax Corporate Governance Framework FAQ – Tax Corporate Governance Framework and Guidelines
<b>October (Special Edition)</b>	2023 Budget Highlights	2023 Budget Speech Appendices to Budget 2023
<b>October</b>	Updated Guidelines on Restriction on Deductibility of Interest	Restriction on Deductibility of Interest Guidelines
	Guidelines on Tax Treatment of Digital Currency Transactions	Guidelines on Tax Treatment of Digital Currency Transactions
	Updated FAQ on Remittance of 2% Withholding Tax on Payments Made by a Company to Agents, Dealers or Distributors	FAQ on Remittance of 2% WT on Payments Made by a Company to ADDs
	Automatic Exchange of Financial Account Information Between the Government of Malaysia and the Government of the United States of America to Improve International Tax Compliance and to Implement the Foreign Account Tax Compliance Act	Income Tax (Agreement Between the Government of Malaysia and the Government of USA to Improve International Tax Compliance and to Implement the FATCA) Order 2022 Income Tax (Automatic Exchange of Financial Account Information Between the Government of Malaysia and the Government of the United States of America to Improve International Tax Compliance and to Implement the Foreign Account Tax Compliance Act) Rules 2022 Labuan Business Activity Tax (Automatic Exchange of Financial Account Information between the Government of Malaysia and the Government of the United States of America to Improve International Tax Compliance and to Implement the Foreign Account Tax Compliance Act) Regulations 2022
	Sales Tax Policy No. 2/2022	Sales Tax Policy No. 2/2022
	Service Tax Policy No. 1/2022 (Amendment No. 1)	Service Tax Policy No. 1/2022 (Amendment No. 1)
	Service Tax Policy No. 2/2022	Service Tax Policy No. 2/2022
<b>November (Special Edition)</b>	Guidelines on Tax Treatment of Income Received from Outside Malaysia	Guidelines on Tax Treatment of Income Received from Outside Malaysia
<b>November</b>	PR No. 4/2022 – Recovery from Persons Leaving Malaysia	PR No. 4/2022 – Recovery from Persons Leaving Malaysia
	Update on Further Deduction for Expenses in Relation to the Cost of Detection Test of COVID-19 for Employees	Income Tax (Deduction for Expenses in Relation to the Cost of Detection Test of COVID-19 for Employees) (Amendment) Rules 2022
	Extension of Tax Exemption on Shipping Profits	Income Tax (Exemption) (No.7) Order 2022
	IRB's Media Release on Deferment for Payment of Small Value Withholding Tax for Royalty, Interest and Special Classes of Income and New Prescribed Forms for Small Value Withholding Tax Payments	Media release dated 27 <sup>th</sup> September 2022
	Deferment of Implementation of Imposition of Excise Duty on Pre-Mixed Preparation Products for Beverages	
<b>December</b>	Guidelines on Tax Treatment for Labuan Entities with Dormant Status	Guideline on Tax Treatment for Labuan Entities with Dormant Status
	Updated FAQ in Relation to Deduction of 2% Withholding Tax on Payments Made by a Company to Agents, Dealers or Distributors	FAQ on Remittance of 2% WT on Payments Made by a Company to ADDs

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	Revised FAQ on Tax Deduction on Costs of Renovation and Refurbishment of Business Premises	FAQ on Tax Deduction on Costs of Renovation and Refurbishment of Business Premises
	Tax Deduction for Investment in Approved New Food Production Project	Income Tax (Deduction for Investment in Approved New Food Production Project) Rules 2022
	Tax Exemption for Approved Food Production Project	Income Tax (Exemption)(No.6) 2020 (Amendment)
	Deferment on Implementation of Imposition of Sales Tax on Low Value Goods	Deferment on Implementation of Imposition of Sales Tax on Low Value Goods
	Sales Tax (Amendment) Act 2022 and Service Tax (Amendment) Act 2022	Sales Tax (Amendment) Act 2022 Service Tax (Amendment) Act 2022