

Advent Tax Flash
Index for Year 2024

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January	Finance (No. 2) Act 2023	Finance (No. 2) Act 2023
	Public Ruling ["PR"] No. 8/2023 – Tax Treatment for a Company that Establishes a Special Purpose Vehicle for the Issuance of Sukuk – Section 60I ITA 1967	PR No. 8/2023 – Tax Treatment for a Company that Establishes a Special Purpose Vehicle for the Issuance of Sukuk – Section 60I ITA 1967
	Tax Exemption for BioNexus Status Company	Income Tax (Exemption) (No. 4) Order 2023 Income Tax (Exemption) (No. 5) Order 2023 Income Tax (Exemption) (No. 6) Order 2023
	Exemption from Capital Gains Tax on Disposal of Unlisted Shares of Companies	Income Tax (Exemption) (No. 7) Order 2023
	Extension of Incentive Period for East Coast Economic Region	Stamp Duty (Exemption) (No. 2) 2016 (Amendment) Order 2023
	Appointment of Effective Date for Charging and Levying of Sales Tax on Low Value Goods	Appointment of Effective Date for Charging and Levying of Sales Tax on Low Value Goods
	Legislations in Relation to Low Value Goods	Sales Tax (Determination of Low Value Goods) Order 2023 Sales Tax (Rate of Tax for Low Value Goods) Order 2023 Sales Tax (Low Value Goods) (Amendment) Regulations 2023
	Sales Tax and Service Tax Regulations and Orders	Sales Tax (Goods Exempted from Tax) (Amendment) (No. 2) Order 2023 Sales Tax (Customs Ruling) (Amendment) Regulations 2023 Service Tax (Customs Ruling) (Amendment) Regulations 2023 Service Tax (Amendment) (No. 2) Regulations 2023 Service Tax (Digital Service) (Amendment) Regulations 2023 Sales Tax (Amendment) (No. 2) Regulations 2023 Sales Tax (Compounding of Offences) (Amendment) Regulations 2024
	Sales Tax Exemption on Manufacturing Aids and Cleanroom Equipment	Sales Tax Exemption on Manufacturing Aids and Cleanroom Equipment <i>Ketetapan Umum Bil. 02/2024 : Alat Bantuan Pengilangan (Manufacturing Aids) dan Peralatan Cleanroom</i> The list of manufacturing aids in the prescribed format The list of cleanroom equipment in the prescribed format Guide on Sales Tax Exemption under Schedule B of the Sales Tax (Persons Exempted from Payment of Tax) Order 2018 Guide on Sales Tax Exemption under Schedule C of the Sales Tax (Persons Exempted from Payment of Tax) Order 2018
February	PR No. 9/2023 – The Deceased Part 1 – Introduction	PR No. 9/2023 – The Deceased Part 1 – Introduction
	PR No. 10/2023 – Pioneer Status Incentive	PR No. 10/2023 – Pioneer Status Incentive
	Operational Guidelines 1/2023 – Issuance of Tax Compliance Certificate for Government Procurement Application	Operational Guidelines 1/2023 – Issuance of Tax Compliance Certificate for Government Procurement Application
	Operational Guidelines 1/2024 – MTD under the Income Tax (Deduction from Remuneration) Rules 1994	Operational Guidelines 1/2024 – MTD under the Income Tax (Deduction from Remuneration) Rules 1994
	Income Tax Exemption for Child Care Allowance under perquisites from Employment	Income Tax (Exemption) 2009 (Amendment) Order 2023
	FAQ on Implementation of e-Invoice for e-Commerce, Telecommunication and Petroleum Operations Industries	FAQ for e-Commerce Industry FAQ for Telecommunication Industry FAQ for Petroleum Operations Industry
February (Special Edition)	Transitional Provisions – 6% or 8% Service Tax	draft guide providing guidance on the transitional issues due to the proposed change of the service tax rate from 6% to 8%
	Expansion of the Scope of Taxable Services for Service Tax	Service Tax (Amendment) Regulations 2024
March	PR No. 1/2024 – Investment Tax Allowance – Promoted Product Under Manufacturing Sector	PR No. 1/2024 – Investment Tax Allowance – Promoted Product Under Manufacturing Sector
	Tax Incentive for Iskandar Development Region Status Companies	Income Tax (Exemption) Order 2024

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March (Special Edition)	Extension of Application for Tax Incentive for an approved Individual Under the Returning Expert Programme	Income Tax (Determination of Approved Individual and Specified Year of Assessment under the Returning Expert Programme) (Amendment) Rules 2024
	Exemption from Capital Gains Tax on Disposal of Share of a Controlled Company Incorporated Outside Malaysia	Income Tax (Exemption) (No. 2) Order 2024
	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 2024
	E-Invoice Software Development Kit	E-Invoice Software Development Kit
	Updated E-Invoice Guidelines [Version 2.2]	E-Invoice Guideline [Version 2.2]
	Updated E-Invoice Specific Guideline [Version 2.0]	E-Invoice Specific Guideline [Version 2.0]
March (Special Edition)	Guide on Exemption from Registration Under the Sales Tax Act 2018	Guide on Exemption from Registration Under the Sales Tax Act 2018
	Guide on Transitional Rules for the Change in Service Tax Rate	Guide on Transitional Rules for the Change in Service Tax Rate
	Service Tax Orders	The Service Tax (Rate of Tax) (Amendment) Order 2024 The Service Tax (Imposition of Tax for Taxable Service in respect of Designated Areas and Special Areas) (Amendment) Order 2024 The Service Tax (Persons Exempted from Payment of Tax) (Amendment) Order 2024 The Service Tax (Rate of Digital Services Tax) (Amendment) Order 2024
	Guide on Logistics Services	Guide on Logistics Services Media Release on Further Explanation in respect of Imposition of Service Tax on Ferry Fare dated 2 nd March 2024 Media Release on the Expanded Scope of Tax Exemption for Logistics Services to Reduce the Cascading Effect dated 11 th March 2024
	Guide on Maintenance or Repair Services	Guide on Maintenance or Repair Services
	Service Tax Guides	Guide on Transitional Rules for the Change in Service Tax Rate to 8% on Digital Service Provided by Foreign Registered Person Guide on Accommodation Guide on Brokerage and Underwriting Services General Guide on Service Tax Guide on Services in relation to Transmission and Distribution of Electricity Guide on Telecommunication Services Guide on Sales Tax Exemption under Items 33A, 33B, 55, 63, 64 and 65 to Schedule A of the Sales Tax (Persons Exempted from Payment of Tax) Order 2018 Guide on Consultancy, Training or Coaching Services Guide on Parking Services Guide on Clubs etc under Groups C, D and E to First Schedule of the Service Tax Regulations 2018
	Service Tax Policy No. 1/2024 – Determination of the Date of Imposition of Service Tax on New Taxable Services	Service Tax Policy No. 1/2024 – Determination of the Date of Imposition of Service Tax on New Taxable Services
	Service Tax Policy No. 2/2024 – Service Tax Treatment on Traditional and Complementary Medicine Services	Service Tax Policy No. 2/2024 – Service Tax Treatment on Traditional and Complementary Medicine Services
	Service Tax Policy No. 3/2024 – Determination of Service Tax Rate for Provision of Multiple Taxable Services by the Same Service Provider	Service Tax Policy No. 3/2024 – Determination of Service Tax Rate for Provision of Multiple Taxable Services by the Same Service Provider
	Hotline for Control Room to Address Public's Concern in respect of the Recent Amendments on the Service Tax Legislations	Announcement dated 2 nd March 2024
April	Guidelines on Capital Gains Tax for Unlisted Shares	Guidelines on Capital Gains Tax for Unlisted Shares
	Tax Exemption for MSC Status Companies in Respect of Statutory Income from Core Income Generating Activities	Income Tax (Exemption) (No.10) 2018 (Amendment) Order 2024
	Tax Corporate Governance Framework – Updated Guidelines and Frequently Asked Questions	Tax Corporate Governance Framework ["TCGF"] Guidelines (as at 23 rd February 2024) FAQ (as at 23 rd February 2024) TCGF published on 11 th April 2022 (Bahasa Malaysia version).
	Guide on Maintenance or Repair Services	Guide on Maintenance or Repair Services
	Guide on Logistics Services	Guide on Logistics Services
	Guide on Approved Major Exporter Scheme (AMES)	Guide on Approved Major Exporter Scheme (AMES)

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	Service Tax Policy No. 3/2024 (Amendment No. 1) – Determination of Service Tax Rate for Provision of Multiple Taxable Services by the Same Service Provider	Service Tax Policy No. 3/2024 (Amendment No. 1) – Determination of Service Tax Rate for Provision of Multiple Taxable Services by the Same Service Provider
	Service Tax Policy No. 4/2024 – Enhancement of Service Tax Treatment on Logistics Services	Service Tax Policy No. 4/2024 – Enhancement of Service Tax Treatment on Logistics Services Media Release on Service Tax Exemptions for the Logistics Sector and Maintenance Services dated 31 st March 2024
	Service Tax Policy No. 5/2024 – Service Tax Treatment on Maintenance Services in relation to Residential Houses	Service Tax Policy No. 5/2024 – Service Tax Treatment on Maintenance Services in relation to Residential Houses
April (Special Edition)	Highlights on the Implementation of the Global Minimum Tax in Malaysia	
May	Updated Operational Guidelines on Application Procedure for SPC for Individual	Operational Guidelines No. 2/2024 – Application Procedure for Tax Clearance Letter ["SPC"] for Individual
	PN No. 1/2024 – Tax Treatment on the Recognition of Actual Gross Profit or Loss from a Construction Contract	PN No. 1/2024 – Tax Treatment on the Recognition of Actual Gross Profit or Loss from a Construction Contract
	Extension of Tax Exemption for Provision of Fund Management Services for SRI Fund	Income Tax (Exemption) (No.5) Order 2021 (Amendment) Order 2024
	Extension of Tax Exemption for Provision of Fund Management Services for Shariah-Compliant Funds	Income Tax (Exemption) (No.6) Order 2021 (Amendment) Order 2024 Income Tax (Exemption) (No.7) Order 2021 (Amendment) Order 2024 Income Tax (Exemption) (No.8) Order 2021 (Amendment) Order 2024.
	Updated e-Invoice Guideline [Version 2.3], Updated e-Invoice Specific Guideline [Version 2.1] and e-Invoice Software Development Kit 1.0	e-Invoice Guideline dated 6 th April 2024 [Version 2.3] e-Invoice Specific Guideline dated 6 th April 2024 [Version 2.1] e-Invoice Software Development Kit 1.0 (updated on 10 th May 2024),
	Sales and Service Tax Guides	Guide on Sales Tax Exemption under Schedule C, Sales Tax (Persons Exempted from Payment of Tax) Order 2018 Guide on Food and Beverages Guide on Sales Tax Exemption under Items 33A, 33B, 55, 63, 64 & 65, Schedule A, Sales Tax (Persons Exempted from Payment of Tax) Order 2018 Guide on Disposal
	PR No. 2/2024 (Amendment) 2024 – Manufacturing Aids and Cleanroom Equipment	PR No. 2/2024 (Amendment) 2024 – Manufacturing Aids and Cleanroom Equipment
	Service Tax Policy No. 6/2024 – Exemption from Payment and Imposition of Service Tax on Maintenance or Repair Services for MRO Activities	Service Tax Policy No. 6/2024 – Exemption from Payment and Imposition of Service Tax on Maintenance or Repair Services for MRO Activities
May (Special Edition)	Capital Gains Tax – Guidelines on Tax Treatment on Gains from the Disposal of Foreign Capital Assets Received from Outside Malaysia	Income Tax (Exemption) (No. 3) Order 2024 Guidelines on Tax Treatment on Gains From the Disposal of Capital Assets Received From Outside Malaysia (updated on 26 th April 2024)
June	Income Tax (Amendment) Act 2024	Income Tax (Amendment) Act 2024
	Labuan Business Activity Tax (Amendment) Act 2024	Labuan Business Activity Tax (Amendment) Act 2024
	Update on Qualifying Conditions for Tax Exemption on Foreign-Sourced Dividend Received by Resident Companies, LLP and Individuals (in Respect of Dividend Income Received through a Partnership Business in Malaysia)	
	Guidelines on Application for Tax Deduction for Cash Contribution or Financing for Environmental Preservation and Conservation Projects	Guidelines on Application for Tax Deduction under Section 34(6) of the ITA 1967 for Cash Contribution or Financing for Environmental Preservation and Conservation Projects dated
	Tax Exemption on Income Deriving from Islamic Finance Related Trading Activity by Labuan Entities	Labuan Business Activity Tax (Exemption) Order 2024
	Service Tax Guides	Guide on Employment Services Guide on Domestic Flights Guide on Customs Agent Services
	PR No. 3/2024 – Explanation of the Meaning of Words "Used Directly" or "Directly Used" in the Sales Tax (Persons Exempted from Payment of Tax) Order 2018	PR No. 3/2024 – Explanation of the Meaning of Words "Used Directly" or "Directly Used" in the Sales Tax (Persons Exempted from Payment of Tax) Order 2018

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July	PR No. 2/2024 – Investment Holding Company	PR No. 2/2024 – Investment Holding Company
	Tax Investigation Framework 2024	Tax Investigation Framework 2024
	Updates on Tax Exemption of Foreign-Sourced Dividend Income Received by Companies, LLP and Individuals	Income Tax (Exemption) (No. 6) Order 2022 (Amendment) Order 2024 Guidelines on Tax Treatment in Relation to Income Received from Abroad (Amendment)
	Guidelines on Tax Treatment of Hybrid Instrument	Guidelines on Tax Treatment of Hybrid Instrument
	Guidelines on Malaysia Digital Tax Incentive for Expansion Incentive and New Investment Incentive	Guidelines on MD Tax Incentive (Expansion Incentive) and Guidelines on MD Tax Incentive (New Investment Incentive)
	Service Tax Guides	Guide on Hire Passenger Vehicles Services MySST User Manual for Online Return and Payment Module (Same Service Type with Different Tax Rate)
August	Sales Tax Form	Cancellation Application Form for Exemption Certification
	Guidelines for Green Technology Tax Incentive on GITA Asset for Own Consumption	Guidelines for Green Technology Tax Incentive (GITA Asset)
	Guidelines for Further Tax Deduction for Carbon Projects	Guidelines for Further Tax Deduction for Carbon Projects
	Guidelines and Procedures for the Application of Automation CA for Manufacturing and Services Sectors	Guidelines and Procedures for the Application of Automation CA for Manufacturing and Services Sectors
	Extension of Incentives for Sabah Development Corridor	Income Tax (Exemption) (No. 11) Order 2018 (Amendment) Order 2024 Income Tax (Exemption) (No. 12) Order 2018 (Amendment) Order 2024 Stamp Duty (Exemption) (No. 8) Order 2018 (Amendment) Order 2024
	Extension of Tax Exemption for Malaysian Shipping Business	Income Tax (Exemption for Malaysian Ship) Order 2024
	Updates on Global Minimum Tax	Implementation timeline of GMT in Malaysia FAQ on implementation of GMT in Malaysia (Version 2.0)
September	Updated E-Invoice Guidelines, General and Industry Specific FAQ and E-Invoice Software Development Kit	Updated e-Invoice Guideline dated 30 th July 2024 [Version 3.2] Updated e-Invoice Specific Guideline dated 30 th July 2024 [Version 3.0] General FAQ (Updated on 19 th July 2024) Specific FAQ for Insurance and Takaful Specific FAQ for Healthcare industry Specific FAQ for Tourism industry Specific FAQ for Financial services, stockbroking and unit trust Specific FAQ for Aviation industry E-Invoice Software Development Kit 1.0
	Service Tax Policy No. 7/2024 – Service Tax Treatment on Issuance of Virtual Credit Card	Service Tax Policy No. 7/2024 – Service Tax Treatment on Issuance of Virtual Credit Card
	Updated Operational Guideline on Procedure for Submission of Amended Return Form	Operational Guideline No. 3/2024 - Procedure on Submission of Amended Return Form
	Guidelines on Application for Approval as Approved Institutions/Organisations/Funds Under Section 44(6) of the ITA 1967	Guidelines on Application for Approval as Approved Institutions/Organisation/Fund under Section 44(6) of the ITA 1967
	Tax Incentives for Reinvestment Under the New Industrial Master Plan 2030	Guideline and Procedures for the Application of Incentive for Reinvestment Under the New Industrial Master Plan ["NIMP"] 2030
	Tax Incentives for the Pengerang Integrated Petroleum Complex	Guidelines and Procedures for the Application of the PIPC Special Incentive Package for the Manufacturing Sector Guidelines and Procedures for the Application of the PIPC Tax Incentive Package for Industrial Park Developer
	Extension of Income Tax Exemption for Development Manager in Iskandar Development Region	Income Tax (Exemption) (No. 19) 2007 (Amendment) Order 2024
	Extension of Incentive Period for BioNexus Status Company	Income Tax (Exemption) (No. 4) Order 2023 (Amendment) Order 2024 and Income Tax (Exemption) (No. 5) Order 2023 (Amendment) Order 2024
	Service Tax Policy No. 4/2024 (Amendment No. 1) – Enhancement of Service Tax Treatment on Logistics Services	Service Tax Policy No. 4/2024 (Amendment No. 1) – Enhancement of Service Tax Treatment on Logistics Services
	Service Tax Guides	Guide on Provision of Insurance Policy and Takaful Certificate Guide on Credit Card and Charge Card

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	Incentive on Remission of Penalties and Surchages for Goods and Services Tax, Tourism Tax, Sales Tax, Service Tax and Departure Levy Offer for the Year of 2024	Incentive on Remission of Penalties and Surchages for Goods and Services Tax, Tourism Tax, Sales Tax, Service Tax and Departure Levy for the Year of 2024
October	Tax Incentives for Green Technology	Income Tax (Green Technology Incentive) (Asset) (Exemption) Order 2024 Income Tax (Green Technology Incentive) (Project) (Exemption) Order 2024 Income Tax (Green Technology Incentive) (Green Building) (Exemption) Order 2024 Income Tax (Green Technology Incentive) (Services) (Exemption) Order 2024 Income Tax (Green Technology Incentive) (Solar Photovoltaic System Leasing) (Exemption) Order 2024.
	Exemption from Capital Gains Tax and Tax on Foreign-Sourced Income for Unit Trusts	Income Tax (Unit Trust) (Exemption) Order 2024 Income Tax (Unit Trust in relation to Income Received in Malaysia from Outside Malaysia) (Exemption) Order 2024
	Issuance of Electronic Invoice	Income Tax (Issuance of Electronic Invoice) Rules 2024
	Updated E-Invoice Guidelines, General FAQ and E-Invoice Illustrative Guide	Updated e-Invoice Guideline dated 4 th October 2024 [Version 4.0] Updated e-Invoice Specific Guideline dated 4 th October 2024 [Version 3.1] General FAQ (Updated on 4 th October 2024) E-Invoice Illustrative Guide dated 11 th September 2024
	PR No. 2/2024 (Amendment) (No. 2) 2024 – Manufacturing Aids and Cleanroom Equipment	PR No. 2/2024 (Amendment) (No. 2) 2024 – Manufacturing Aids and Cleanroom Equipment
October (Special Edition)	2025 Budget Highlights	2025 Budget Speech Appendices to Budget 2025
November	Operational Guidelines 4/2024 - Pilot Implementation of Tax Compliance Certificate for Government Procurement Applications for Consultancy Work and Services (Physical)	Operational Guidelines 4/2024 - Pilot Implementation of Tax Compliance Certificate for Government Procurement Applications for Consultancy Work and Services (Physical)
	Capital Gains Tax Exemption for Disposal of Shares Related to Restructuring of Companies Scheme and Initial Public Offering	Income Tax (Restructuring of Companies Scheme) (Exemption) Order 2024 Income Tax (Initial Public Offering) (Exemption) Order 2024
	Review of Accelerated Capital Allowance for Development Cost of Customised Computer Software and Information and Communication Technology Equipment	Income Tax (Capital Allowance) (Development Cost for Customised Computer Software) Rules 2024 Income Tax (Accelerated Capital Allowance) (Information and Communication Technology Equipment) Rules 2024
	Stamp Duty Exemption for Financing Programme Between Independent Smallholder of Oil Palm and Agrobank	Stamp Duty (Exemption) Order 2024
	Tax Incentive for Forest City Special Financial Zone	
November (Special Edition)	2025 Budget Highlights	2025 Budget Speech Appendices to Budget 2025 Finance Bill 2024
December	Guideline on Application for Green Technology Incentive	Guideline on Application for Green Technology Incentive
	Guideline on Application for Approval Under Paragraph 17(1) of Schedule 2 of the RPGT Act 1976	Guideline on Application for Approval Under Paragraph 17(1) of Schedule 2 of RPGT Act 1976
	Tax Exemption for Individuals Investing Through Equity Crowdfunding	Income Tax (Exemption) (No. 4) Order 2022 (Amendment) Order 2024
	Stamp Duty Exemption on Instrument of Loan or Financing Agreement for Disaster Relief Facility 2022 or Disaster Relief Facility Approved Under Bank Negara Malaysia's Fund for Small and Medium Enterprises	Stamp Duty (Exemption) (No. 2) Order 2024 Stamp Duty (Exemption) (No. 5) Order 2024
	Stamp Duty Exemption on Instrument of Loan or Financing Agreement for PENJANA Tourism Financing Facility, Targeted Relief and Recovery Facility, and High Tech and Green Facility	Stamp Duty (Exemption) (No. 3) Order 2024 Stamp Duty (Exemption) (No. 4) Order 2024 Stamp Duty (Exemption) (No. 7) Order 2024
	Stamp Duty Exemption on Instrument of Agency Agreement for the Special Relief Facility, Targeted Relief and Recovery Facility, Disaster Relief Facility 2021 and Disaster Relief Facility 2022	Stamp Duty (Exemption) (No. 6) Order 2024

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	Stamp Duty Exemption on Instrument of Loan or Financing Agreement for Targeted Relief and Recovery Facility	Stamp Duty (Exemption) (No. 8) Order 2024
	Compliance Verification Audit Programme Framework	Compliance Verification Audit Programme Framework
	Sales Tax (Amendment) Act 2024 and Service Tax (Amendment) Act 2024	Sales Tax (Amendment) Act 2024 Service Tax (Amendment) Act 2024 Sales Tax (Amendment) Act 2024 Appointment of Date of Coming into Operation Service Tax (Amendment) Act 2024 Appointment of Date of Coming into Operation
	Service Tax (Amendment) (No. 2) Regulations 2024	Service Tax (Amendment) (No. 2) Regulations 2024
	Sales Tax and Service Tax Regulations and Orders	Sales Tax (Amendment) Regulations 2024 Sales Tax (Compounding of Offences) (Amendment) (No. 2) Regulations 2024 Sales Tax (Imposition of Sales Tax in Respect of Designated Areas) (Amendment) Order 2024 Service Tax (Imposition of Tax for Taxable Service in respect of Designated Areas Relating to Pulau 1 and Special Areas) Order 2024 Service Tax (Imposition of Tax for Taxable Service in Respect of Designated Areas and Special Areas) (Amendment) (No. 2) Order 2024
	Service Tax Policy No. 6/2024 (Amendment No. 1) – Exemption from Payment and Imposition of Service Tax on Maintenance or Repair Services for Maintenance, Repair and Overhaul Activities	Service Tax Policy No. 6/2024 (Amendment No. 1) – Exemption from Payment and Imposition of Service Tax on Maintenance or Repair Services for Maintenance, Repair and Overhaul Activities
	Clarification Regarding Service Tax Exemption for Food and Beverage Preparation Services by Golf Club and Golf Driving Range Operators	Clarification Regarding Service Tax Exemption for Food and Beverage Preparation Services by Golf Club and Golf Driving Range Operators