

**Advent Tax Flash**  
**Index for Year 2025**

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January	Finance Act 2024, Measures for the Collection, Administration and Enforcement of Tax Act 2024 and Labuan Business Activity Tax (Amendment) (No. 2) Act 2024	Finance Act 2024 Measures for the Collection, Administration and Enforcement of Tax Act 2024 Labuan Business Activity Tax (Amendment) (No. 2) Act 2024
	Public Ruling ["PR"] No. 3/2024 - Tax Borne by Employers	PR No. 3/2024 - Tax Borne by Employers
	Guidelines on the Implementation of Global Minimum Tax in Malaysia	Guidelines on the Implementation of Global Minimum Tax in Malaysia
	Deduction for Expenditure on Issuance or Offering of Sustainable and Responsible Investment Linked Sukuk	Income Tax (Sustainable and Responsible Investment Linked Sukuk) Rules 2024
	Extension of Tax Exemption on Foreign-Sourced Income for Individuals	Income Tax (Exemption) (No. 5) Order 2022 (Amendment) Order 2024
	Income Tax Exemption on Prize Money Received from the Government for Sports Event	Income Tax (Sports Victory Prize Scheme) (Exemption) Order 2024
	Extension of Income Tax Exemption on Solar Photovoltaic System Leasing	Income Tax (Green Technology Incentive) (Solar Photovoltaic System Leasing) (Exemption) (Amendment) Order 2024
	Income Tax Exemption on Income Derived from Islamic Securities Selling and Buying	Income Tax Exemption on Income Derived from Islamic Securities Selling and Buying
	Implementation of e-PCB Plus System	
	Filing Programme for Specified Documents Through MITRS	
	Remission of Income Tax and Stamp Duty on Islamic Commercial Papers and Islamic Medium Term Notes Including Guarantee	Loans Guarantee (Bodies Corporate) (Remission of Tax and Stamp Duty) (Public Sector Home Financing Board) Order 2024
	Remission of Income Tax and Stamp Duty on Short Term Revolving Credit-i Facility Obtained by the Digital Nasional Berhad from Maybank Islamic Berhad	Loans Guarantee (Bodies Corporate) (Remission of Tax And Stamp Duty) (Digital Nasional Berhad) Order 2024
	Updates on Stamp Duty Exemption on Micro Financing Scheme	Stamp Duty (Exemption) (No. 9) Order 2024
	Service Tax Policy No. 8/2024 - Service Tax Exemption on Local Commodity Trading Platform Fees or Commissions	Service Tax Policy No. 8/2024 – Service Tax Exemption on Local Commodity Trading Platform Fees or Commissions
January (Transfer pricing Flash)	Malaysian Transfer Pricing Guidelines 2024	Malaysian Transfer Pricing Guidelines 2024
February	PR No. 4/2024 – Taxation of a Resident Individual Part I – Gifts or Contributions and Allowable Deductions	PR No. 4/2024 – Taxation of a Resident Individual Part I – Gifts or Contributions and Allowable Deductions
	PR No. 5/2024 – Tax Incentive for Investment in BioNexus Status Company	PR No. 5/2024 – Tax Incentive for Investment in BioNexus Status Company
	PR No. 6/2024 – Tax Incentive for Organising Arts, Cultural, Sports and Recreational Activities	PR No. 6/2024 – Tax Incentive for Organising Arts, Cultural, Sports and Recreational Activities
	PR No. 7/2024 – Co-operative Society	PR No. 7/2024 – Co-operative Society
	Guidelines on Tax Deduction for Contribution/Sponsorship for AI-Driven Reverse Vending Machine	Guidelines on Tax Deduction for Contribution/Sponsorship for AI-Driven Reverse Vending Machine
	Allowance for Increase in Exports	Income Tax (Exemption) (No. 5) Order 2019 (Amendment) Order 2025 Income Tax (Exemption) (No. 6) Order 2019 (Amendment) Order 2025
	Submission of Notification of Change of Accounting Period via e-CP204B	
	Operational Guidelines on Real Property Gains Tax	Operational Guidelines on Real Property Gains Tax
	Stamp Duty Audit Framework	Stamp Duty Audit Framework
	Stamp Duty Exemption on Instruments for Purchase of a Flat under the National Economic Action Council People's Housing Programme and Kuala Lumpur City all Public Housing	Stamp Duty (Exemption) Order 2025
	Updated E-Invoice Guidelines and Industry Specific FAQ	Updated e-Invoice Guideline dated 28 <sup>th</sup> January 2025 [Version 4.1] Updated e-Invoice Specific Guideline dated 28 <sup>th</sup> January 2025 [Version 4.0] General Frequently Asked Questions ["FAQ"] (Updated on 28 <sup>th</sup> January 2025) FAQ for insurance and takaful (updated on 28 <sup>th</sup> January 2025)

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		FAQ for financial services, stockbroking and unit trust (updated on 28 <sup>th</sup> January 2025)
	PR No. 1/2024 – Forms, Returns and Payment Methods Prescribed under the Tourism Act 2017, Sales Tax Act 2018 and Service Tax Act 2018	PR No. 1/2024 – Forms, Returns and Payment Methods Prescribed under the Tourism Act 2017, Sales Tax Act 2018 and Service Tax Act 2018
March	Guidelines for Global Services Hub Tax Incentive	Guidelines for Global Services Hub Tax Incentive
	Guidelines and Procedures for the Application of Digital Ecosystem Acceleration Scheme	Guidelines and Procedures for the Application of Digital Ecosystem Acceleration Scheme
	Guidelines for Sustainable Development of Data Centre	Guidelines for Sustainable Development of Data Centre
	Johor-Singapore Special Economic Zone Tax Incentive Package	Snapshot on the JS-SEZ Tax Incentive Package
	Tax Exemption on Various Payments from Specified Labuan Persons	Income Tax (Exemption) Order 2025
	Updated E-Invoice Guidelines and General Frequently Asked Questions	Updated e-Invoice Guidelines dated 21 <sup>st</sup> February 2025 [Version 4.2] Updated e-Invoice Specific Guidelines dated 21 <sup>st</sup> February 2025 [Version 4.1] Updated General FAQ dated 22 <sup>nd</sup> February 2025
April	Guidelines for the Application for Tax Incentive for Smart Logistics Complex	Guidelines for the Application for Tax Incentive for Smart Logistics Complex
	PN No. 1/2025 – Tax Treatment on the Acceptance of Donations or Contributions	PN No. 1/2025 – Tax Treatment on the Acceptance of Donations or Contributions
	Income Tax and Employer Audit Framework	Income Tax and Employer Audit Framework
	Double Taxation Relief (The Government of the Russian Federation) Order 2025	Double Taxation Agreement signed between Malaysia and Russia
	Online Application for an Instalment Scheme for Settlement of Balance of Tax Payable or Tax Arrears	Media release dated 18 <sup>th</sup> March 2025
	Service Tax Policy No. 7/2024 (Amendment No. 1) – Service Tax Treatment on Issuance of Virtual Credit Card	Service Tax Policy No. 7/2024 (Amendment No. 1) – Service Tax Treatment on Issuance of Virtual Credit Card
May	Guidelines for Johor-Singapore Special Economic Zone Tax Incentive Package	Guidelines for Johor-Singapore Special Economic Zone Tax Incentive Package
	Guidelines for Forest City Special Financial Zone Tax Incentive Package	Guidelines for Forest City Special Financial Zone Tax Incentive Package
	Tax Corporate Governance – Updated Framework, Guidelines and Frequently Asked Questions	Tax Corporate Governance Framework (updated as at 13 <sup>th</sup> March 2025) Guidelines on TCGF (updated as at 13 <sup>th</sup> March 2025) FAQ on TCGF & Guidelines (updated as at 13 <sup>th</sup> March 2025).
	Expansion of Increased Export Incentive for Services Sector	Income Tax (Exemption) (No. 9) Order 2002 (Amendment) Order 2025
	Expansion of the Scope of Income Tax Exemption for Child Care Allowance under Perquisites from Employment	Income Tax (Exemption) Order 2009 (Amendment) Order 2025
	PR No. 1/2025 – Tax Treatment of Malaysian Ship	PR No. 1/2025 – Tax Treatment of Malaysian Ship
June	Determination of Chargeable Income of an Individual in respect of Dividend	Income Tax (Determination of Chargeable Income of an Individual in respect of Dividend) Rules 2025
	Remission of Income Tax and Stamp Duty on Business Financing-i Facility Obtained by the Public Sector Home Financing Board from Bank Islam Malaysia Berhad	Loans Guarantee (Bodies Corporate) (Remission of Tax and Stamp Duty) (Public Sector Home Financing Board) Order 2025
	Stamp Duty Exemption for Employment Contracts Executed before 1 <sup>st</sup> January 2025	Media Release on the Stamp Duty Exemption for Employment Contracts Executed before 1 <sup>st</sup> January 2025
	Sales Tax and Service Tax Expanded Scope (Effective 1 <sup>st</sup> July 2025)	Sales Tax (Rate of Sales Tax) Order 2025 Sales Tax (Goods Exempted from Sales Tax) Order 2025
June (Special Edition)	Navigating the Post 9 <sup>th</sup> June 2025 SST Expansion - Practical Next Steps for Businesses	
June (Special Edition No.2)		
July	New Format of Dividend Voucher	New format of dividend voucher Sample of dividend voucher
	Operational Guidelines 1/2025 – Implementation of Tax Compliance Certificate for Government Procurement	Operational Guidelines 1/2025 – Implementation of Tax Compliance Certificate for Government Procurement
	Tax Deduction on Environmental Preservation, Social and Governance Related Expenditures	Income Tax (Deduction For Expenditure in relation to Environmental Preservation, Social and Governance) Rules 2025
	Double Taxation Relief (The Government of the Republic of Maldives) Order 2025	Double Taxation Agreement signed between Malaysia and Republic of Maldives
	Revised E-Invoice Implementation Timeline	Income tax (Issuance of Electronic Invoice) (Amendment) Rules 2025

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	FAQ on the Stamp Duty on Employment Contracts in Malaysia	FAQ – Stamp Duty on Employment Contracts in Malaysia
	Updates on Single Family Office Incentive Scheme	Application Kit: Conditional Approval for Single Family Office ["SFO"] Incentive Scheme FAQ – Single Family Office Scheme
	Guide on Sales Tax Exemption and Application for Refund of Sales Tax on Mastectomy Bra	Guide on Sales Tax Exemption and Application for Refund of Sales Tax on Mastectomy Bra
	Sales Tax and Service Tax Regulations and Orders	Service Tax (Imposition of Tax for Taxable Service in Respect of Designated Areas Excluding Pulau 1 and Special Areas) (Amendment) Order 2025 Sales Tax (Rate of Sales Tax) (Amendment) Order 2025 Sales Tax (Goods Exempted from Sales Tax) (Amendment) Order 2025 Service Tax (Amendment) Regulations 2025 (Amendment) Regulations 2025
	Service Tax Guides	Guide on Financial Services dated 9 <sup>th</sup> June 2025 Guide on Rental or Leasing Services dated 9 <sup>th</sup> June 2025 Guide on Private Education Services dated 9 <sup>th</sup> June 2025 Guide on Construction Work Services dated 9 <sup>th</sup> June 2025 Guidelines for the Transition of Sales Tax Rate Changes Effective on 1 <sup>st</sup> July 2025 dated 9 <sup>th</sup> June 2025 Guidelines on Insurance or Takaful Services dated 19 <sup>th</sup> June 2025 Guidelines on Line of Credit or Shariah-Compliant Financing Services via Activation of Credit Card or Charge Card dated 19 <sup>th</sup> June 2025 Guide on Healthcare Services, Practice of Traditional and Complementary Medicine Private Services and Private Allied Health Related Services dated 19 <sup>th</sup> June 2025
	Service Tax Policies	Service Tax Policy No. 1/2025 – Financial Services Service Tax Policy No. 2/2025 – Rental or Leasing Services Service Tax Policy No. 3/2025 – Construction Works Services Service Tax Policy No. 4/2025 – Education Services Service Tax Policy No. 5/2025 – Private Healthcare Services
August	Updated Guidelines on Malaysia Digital Tax Incentive	Guidelines on MD Tax Incentive (Expansion Incentive) Guidelines on MD Tax Incentive (New Investment Incentive)
	Guidelines on Forest City Special Financial Zone Tax Incentive for Fintech Related Activities, Financial Global Business Services and Foreign Payment System Operator	Guidelines on Forest City Special Financial Zone Tax Incentive for Fintech Related Activities, Financial Global Business Services and Foreign Payment System Operators FAQ on Forest City Special Financial Zone Tax Incentive
	Non-Applicability of 2% Withholding Tax Deduction for Payment to Deceased Agent, Dealer or Distributor	Media release dated 1 <sup>st</sup> June 2025
	Remission of Income Tax and Stamp Duty on Syndicated Islamic Short Term Revolving Credit-i Facility and Islamic Commercial Papers and Islamic Medium Term Notes	Loans Guarantee (Bodies Corporate) (Remission of Tax and Stamp Duty) (Malaysia Rail Link Sdn. Bhd.) Order 2025
	Remission of Income Tax and Stamp Duty on Credit Facilities and Sukuk Programme obtained by Perbadanan Tabung Pendidikan Tinggi Nasional	Loan Guarantee (Bodies Corporate) (Remission of Tax and Stamp Duty) (Perbadanan Tabung Pendidikan Tinggi Nasional) Order 2025
	Guide on Management Services	Guide on Management Services
	Amendment No. 1 of Service Tax Policies	Service Tax Policy No. 1/2025 (Amendment No.1) – Financial Services Service Tax Policy No. 2/2025 (Amendment No.1) – Rental or Leasing Services Service Tax Policy No. 3/2025 (Amendment No.1) – Construction Works Services Service Tax Policy No. 4/2025 (Amendment No.1) – Education Services Service Tax Policy No. 5/2025 (Amendment No.1) – Private Healthcare Services

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September	PR No. 2/2025 – Group Relief for Companies	PR No. 2/2025 – Group Relief for Companies
	Tax Deduction for Expenditure on Issuance or Offering of Sustainable and Responsible Investment Sukuk	Income Tax (Sustainable and Responsible Investment Sukuk) Rules 2025
	Introduction of e-Kompaun via MyTax Portal	Media Release
	Service Tax Policy No. 1/2025 (Amendment No. 1) – Financial Services	Service Tax Policy No. 1/2025 (Amendment No. 1) – Financial Services
	Sales Tax (Persons Exempted from Payment of Tax) (Amendment) Order 2025	Sales Tax (Persons Exempted from Payment of Tax) (Amendment) Order 2025
	User Manual for Online Return and Payment Submission (Expansion Scope of MySST)	User Manual for Online Return and Payment Submission (Expansion Scope of MySST)
	PR No. 1/2025 – Form, Return, Application and Payment Methods under the Tourism Tax Act 2017, Sales Tax Act 2018 and Service Tax Act 2018	PR No. 1/2025 – Form, Return, Application and Payment Methods under the Tourism Tax Act 2017, Sales Tax Act 2018 and Service Tax Act 2018
	Guide on Passenger Vehicle Hiring Services	Guide on Passenger Vehicle Hiring Services
	Guide on Clubs etc. under Groups C, D and E to First Schedule of the SET Regulations	Guide on Clubs etc. under Groups C, D and E to First Schedule of the SET Regulations
	SST-02 Return and Guidelines on SST-02 Return (Manual Submission)	SST-02 Return and Guidelines on SST-02 Return (Manual Submission)
October	Introduction of e-Derma System to Facilitate Online Applications for Tax Exemption under Section 44(6) of the ITA 1967	Media release dated 20 <sup>th</sup> August 2025
	Updated E-Invoice Guidelines and Industry Specific FAQ	Updated e-Invoice Specific Guideline dated 12 <sup>th</sup> September 2025 [Version 4.4] Updated Frequently Asked Questions for Financial Services, Stockbroking and Unit Trust dated 2 <sup>nd</sup> September 2025.
	Filing Programme for Specified Documents Through MITRS for Labuan Entities	
	Service Tax Policy No. 1/2025 (Amendment No. 2) – Financial Services	Service Tax Policy No. 1/2025 (Amendment No. 2) – Financial 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 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
	Sales Tax Policy No. 1/2025 – Sales Tax Exemption on Motorcycles	Sales Tax Policy No. 1/2025 – Sales Tax Exemption on Motorcycles
	Sales Tax Policy No. 2/2025 – Sales Tax Exemption on Importation of Soya Beans	Sales Tax Policy No. 2/2025 – Sales Tax Exemption on Importation of Soya Beans
	Sales Tax Policy No. 3/2025 – Sales Tax Exemption on Raw Materials, Components, Packing and Packaging Materials, Manufacturing Aids and Cleanroom Equipment	Sales Tax Policy No. 3/2025 – Sales Tax Exemption on Raw Materials, Components, Packing and Packaging Materials, Manufacturing Aids and Cleanroom Equipment
	Sales Tax Policy No. 4/2025 – Sales Tax Exemption on Machinery, Equipment and Spare Parts under Item 55 to Schedule A of the Sales Tax (Persons Exempted from Payment of Tax) Order 2018	Sales Tax Policy No. 4/2025 – Sales Tax Exemption on Machinery, Equipment and Spare Parts under Item 55 to Schedule A of the Sales Tax (Persons Exempted from Payment of Tax) Order 2018
	2026 Budget Highlights	2026 Budget Speech Appendices to Budget 2026
October (Special Edition)	Tax Incentives for Pulau 1 of Forest City Special Financial Zone	Income Tax (Single Family Office Incentive Scheme) (Pulau 1 of Forest City Special Financial Zone) Rules 2025 Income Tax (Single Family Office Incentive Scheme) (Pulau 1 of Forest City Special Financial Zone) (Exemption) Order 2025 Stamp duty (Single Family Fund Company) (Pulau 1 of Forest City Special Financial Zone) (Exemption) Order 2025 Income Tax (Deduction of Cost for Relocation of Business (Pulau 1 of Forest City Special Financial Zone) Rules 2025 Income Tax (Industrial Building Allowance)(Pulau 1 of Forest City Special Financial Zone) Rules 2025 Real Property Gains Tax (Pulau 1 of Forest City Special Financial Zone)(Exemption) Order 2025 Income Tax (Income of Non-Resident Person) (Pulau 1 of Forest City Special Financial Zone)(Exemption) Order 2025 Stamp Duty (Instrument of Loan or Financing Agreement in relation to Individual)(Pulau 1 of Forest City Special Financial Zone) (Remission) Order 2025 Stamp Duty (Instrument of Loan or Financing Agreement in relation to Qualifying Person)(Pulau 1 of
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		Forest City Special Financial Zone) (Remission) Order 2025 Stamp Duty (Instrument of Transfer in relation to Individual)(Pulau 1 of Forest City Special Financial Zone) (Remission) Order 2025 Stamp Duty (Instrument of Transfer in relation to Qualifying Person) (Pulau 1 of Forest City Special Financial Zone) (Remission) Order 2025
	Remission of Income Tax and Stamp Duty on Sukuk Murabahah Programme obtained by Perumahan Rakyat 1Malaysia Corporation	Loans Guarantee (Bodies Corporate) (Remission of Tax and Stamp Duty) (Perumahan Rakyat 1Malaysia Corporation) Order 2025
	Service Tax Policy No. 1/2025 (Amendment No. 3) – Financial Services	Service Tax Policy No. 1/2025 (Amendment No. 3) – Financial Services
	Service Tax Policy No. 2/2025 (Amendment No. 2) – Rental or Leasing Services	Service Tax Policy No. 2/2025 (Amendment No. 2) – Rental or Leasing Services
	Service Tax Policy No. 3/2025 (Amendment No. 1) – Construction Works Services	Service Tax Policy No. 3/2025 (Amendment No. 1) – Construction Works Services
	Service Tax Policy No. 4/2025 (Amendment No. 1) – Education Services	Service Tax Policy No. 4/2025 (Amendment No. 1) – Education Services
	Service Tax Policy No. 5/2025 (Amendment No. 2) – Private Healthcare Services	Service Tax Policy No. 5/2025 (Amendment No. 2) – Private Healthcare Services
	Service Tax Policy No. 6/2025 – Private Healthcare Services	Service Tax Policy No. 6/2025 – Private Healthcare Services
	Service Tax Policy No. 7/2025 – Construction Works Services	Service Tax Policy No. 7/2025 – Construction Works Services
	Guide on Financial Services	Guide on Financial Services
	Sales Tax Policy No. 1/2025 (Amendment No. 1) – Sales Tax Exemption on Motorcycles	Sales Tax Policy No. 1/2025 (Amendment No. 1) – Sales Tax Exemption on Motorcycles
	Sales Tax Orders	Sales Tax Orders
	Service Tax Policy No. 6/2024 (Amendment No. 2) – 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. 2) – Exemption from Payment and Imposition of Service Tax on Maintenance or Repair Services for Maintenance, Repair and Overhaul Activities
	Service Tax Policy No. 8/2025 – Rental or Leasing Services	Service Tax Policy No. 8/2025 – Rental or Leasing Services
	Appendices for Application for List of Manufacturing Aids and Cleanroom Equipment under Schedules B and C of the Sales Tax (Persons Exempted from Payment of Tax) Order 2018	Application for List of Manufacturing Aids under Schedule B and C of the Sales Tax (Persons Exempted from Payment of Tax) Order 2018 Application for List of Cleanroom Equipment under Schedule B and C of the Sales Tax (Persons Exempted from Payment of Tax) Order 2018
November (Special Edition)	2026 Budget Highlights	2026 Budget Speech Appendices to Budget 2026 Finance Bill 2025
December	PR No. 3/2025 - Tax Treatment on Asset-Backed Securitisation	PR No. 3/2025 - Tax Treatment on Asset-Backed Securitisation
	Guidelines on Application for Approval as Approved Institutions / Organisations / Funds Under Section 44(6) of the Income Tax Act 1967	Guidelines on Application for Approval as Approved Institutions / Organisations / Funds Under Section 44(6) of the Income Tax Act 1967
	Updated Operational Guidelines on Application for Tax Clearance Letter for Individuals	Operational Guidelines on Application for Tax Clearance Letter for Individuals
	Guidelines on the Introduction of Stamp Duty under the Stamp Act 1949	Guidelines on the Introduction of Stamp Duty under the Stamp Act 1949
	Stamp Duty Guidelines on Sale and Transfer Instruments for Movable Property	Stamp Duty Guidelines on Sale and Transfer Instruments for Movable Property
	Guidelines on Penalty Imposition for Late Stamping of Instruments	Guidelines on Penalty Imposition for Late Stamping of Instruments
	Guidelines on Stamp Duty for Loan or Financing Instruments for the Purchase of Goods Listed under the First Schedule of the Hire Purchase Act 1967	Guidelines on Stamp Duty for Loan or Financing Instruments for the Purchase of Goods Listed under the First Schedule of the Hire Purchase Act 1967
	Remission of Income Tax and Stamp Duty on Danalnfra Nasional Berhad's Syndicated Islamic Revolving Credit Facility and Islamic Medium Term Notes and Islamic Commercial Papers Programme	Loans Guarantee (Bodies Corporate) (Remission of Tax and Stamp Duty) (Danalnfra Nasional Berhad) Order 2025
	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 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
	PR No. 2/2025 – Claim for Refund of Service Tax under Paragraph 34(3)(b) of the Service Tax Act 2018 by Foreign Representatives and International Organisations	PR No. 2/2025 – Claim for Refund of Service Tax under Paragraph 34(3)(b) of the Service Tax Act 2018 by Foreign Representatives and International Organisations