



Tax Espresso

Practice Note, Gazette Order, Public Rulings,
Tax Cases and more
December 2023



Greetings from Deloitte Malaysia Tax Services

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Upcoming events:

1. [2023 Employer's Income Tax Reporting Seminar \(Kuala Lumpur\)](#)

Important deadlines:

Task	Deadline	
	31 December 2023	1 January 2024
1. 2025 tax estimates for companies with January year-end		√
2. 6th month revision of tax estimates for companies with June year-end	√	
3. 9th month revision of tax estimates for companies with March year-end	√	
4. Statutory filing of 2023 tax returns for companies with May year-end	√	
5. Maintenance of transfer pricing documentation for companies with May year-end	√	
6. 2023 CbCR notification for applicable entities with December year-end	√	

1. Practice Note No. 3/2023: Tax Treatment on Copyright and Software Payments by a Distributor and a Reseller to a Non-Resident

On 5 December 2023, the Inland Revenue Board of Malaysia (IRBM) uploaded the [Practice Note No. 3: Tax Treatment on Copyright and Software Payments by a Distributor and a Reseller to a Non-Resident \(PN 3/2023\)](#) on its website to provide clarification to taxpayers on the tax treatment of copyright and software payments made by a distributor and a reseller to a non-resident.

Salient points

1. Copyright and software payments are considered royalties because they are payments made for the use of, or the right to use the copyright and software in which the intellectual property is still owned by the original owner.
2. The purchase of softwares or the use of applications (Apps) and content by distributors and resellers from the original owner, regardless of whether the software can be modified, exploited, or distributed, is considered as royalty.
3. Software payments made to a non-resident who does not have a permanent establishment or place of business in Malaysia are considered as royalty and will be subject to withholding tax under Section 109 of the Income Tax Act 1967 (ITA).
4. The definition of royalty under Section 2(1) of the ITA may differ from the definition under the respective Double Tax Agreement (DTA) between Malaysia and the contracting countries. In the context of tax treaties, the definition of royalty under the respective DTA would prevail over the definition of royalty under Section 2(1) of the ITA.

Please refer to [PN 3/2023](#) for full details with illustrative examples as guidance.

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2. Income Tax (Determination of Knowledge Worker and Qualifying Activity in the East Coast Economic Region) Rules 2023 [P.U.(A) 330/2023]

[P.U.\(A\) 330/2023](#) (the Rules) was gazetted on 1 November 2023. The Rules have effect retrospectively from the year of assessment (YA) 2022 and are applicable to an individual who resides within the East Coast Economic Region (ECER) and commences employment from 1 January 2022 to 31 December 2024.

Salient points

1. A qualifying person may apply for the incentive under the Rules provided that:
 - (a) an application in writing is made to the Minister of Finance (the Minister) through the ECER Development Council for approval to be subject to tax at a rate pursuant to Paragraph 1 of Part XIV of Schedule 1 to the ITA; and
 - (b) the application is received by the ECER Development Council between 1 January 2022 and 31 December 2024 (both dates inclusive).
2. The chargeable income of a qualifying person that is derived from having or exercising an employment with a designated company in the basis period for a YA, which is subject to tax under Part XIV of Schedule 1 to the ITA (i.e., at a rate of 15%), shall be ascertained in accordance with the prescribed formulas in Rules 7(1) and 7(2) of the Rules (depending on the resident status of the qualifying person).
3. Where the chargeable income from employment of the qualifying person has been determined as above, any excess of the said chargeable income shall be charged to income tax for a YA at the prevailing rate pursuant to:
 - (a) Paragraph 1 of Part I of Schedule 1 to the ITA in relation to a qualifying person who is a resident in Malaysia; or
 - (b) Paragraph 1A of Part I of Schedule 1 to the ITA in relation to a qualifying person who is not a resident in Malaysia.
4. For combined assessments under Section 45(2) of the ITA, the aggregate income mentioned in the respective formulas in Rule 7(1) or (2) of the Rules shall include the income from the wife or husband, as the case may be.

Relevant definitions

A qualifying person refers to an individual:

- (a) who is a Malaysian citizen or a foreign national;
- (b) who is a knowledge worker;
- (c) who has not derived any income in respect of employment with a designated company in the ECER for at least two years or other period as determined by the Minister prior to the application date of the incentive mentioned above;
- (d) who is employed in a qualifying activity by a designated company;
- (e) whose employment commences on or after 1 January 2022 but not later than 31 December 2024; and
- (f) who is residing within the ECER.

A designated company refers to a company:

- (a) incorporated under the Companies Act 2016 and is resident in Malaysia;
- (b) undertakes a qualifying activity in the Malaysia-China Kuantan Industrial Park (i.e., a designated area within the ECER as determined by the ECER Development Council); and
- (c) fulfills any other conditions as determined by the Minister.

A knowledge worker refers to a person who has fulfilled any condition as determined by the Minister and:

- (a) holds a degree or master's degree in any professional field from a university recognised by the Government of Malaysia and has at least ten years of working experience in the relevant professional field;
- (b) holds a Doctor of Philosophy degree in any related field from a university recognised by the Government of Malaysia and has at least five years of working experience in the relevant field; or
- (c) holds a professional certificate in any technical field from an institution or university recognised by the Government of Malaysia and has at least fifteen years of working experience in the relevant technical field.

[Note: The Minister may, at his discretion, exempt any qualifying person from the conditions mentioned above in respect of knowledge workers.]

Please refer to the [Rules](#) for full details.

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3. Income Tax (Exemption) (Amendment) Orders 2023 [P.U.(A) 344/2023 - 349/2023] and Income Tax (Deduction) (Amendment) Rules 2023 [P.U.(A) 351/2023 & 352/2023] in relation to the ECER

The following orders and rules in relation to ECER were gazetted on 9 November 2023 and the amendments are as follows:

1. The application deadline for an **exemption** to the Minister, to be received by the ECER Development Council under the following gazette orders is **extended to 31 December 2024**:
 - [P.U.\(A\) 344/2023](#) amends [P.U.\(A\) 157/2016](#) [previously amended by [P.U.\(A\) 88/2022](#)]
 - [P.U.\(A\) 345/2023](#) amends [P.U.\(A\) 158/2016](#) [previously amended by [P.U.\(A\) 89/2022](#)]
 - [P.U.\(A\) 346/2023](#) amends [P.U.\(A\) 159/2016](#) [previously amended by [P.U.\(A\) 90/2022](#)]
 - [P.U.\(A\) 347/2023](#) amends [P.U.\(A\) 160/2016](#) [previously amended by [P.U.\(A\) 91/2022](#)]
 - [P.U.\(A\) 348/2023](#) amends [P.U.\(A\) 161/2016](#) [previously amended by [P.U.\(A\) 92/2022](#)]
 - [P.U.\(A\) 349/2023](#) amends [P.U.\(A\) 162/2016](#) [previously amended by [P.U.\(A\) 124/2022](#)]
2. The application deadline for a **deduction** to the Minister, to be received by the ECER Development Council under the following gazette rules is **extended to 31 December 2024**:
 - [P.U.\(A\) 351/2023](#) amends [P.U.\(A\) 165/2016](#) [previously amended by [P.U.\(A\) 126/2022](#)]

The date that the hallmark event referred to in P.U.(A) 165/2016 is carried on in the ECER is extended to not later than 31 December 2024.

- [P.U.\(A\) 352/2023](#) amends [P.U.\(A\) 166/2016](#) [previously amended by [P.U.\(A\) 125/2022](#)]

Please refer to the above gazette orders and rules for full details.

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4. Stamp Duty (Exemption) (No. 2) 2016 (Amendment) Order 2023 [P.U.(A) 350/2023]

[P.U.\(A\) 350/2023](#) (the Amendment Order) was gazetted on 9 November 2023, to legislate the extension of the stamp duty exemption provided under the Stamp Duty (Exemption) (No. 2) Order 2016 [[P.U.\(A\) 164/2016](#)] for another 2 years (i.e., up to 31 December 2024).

Paragraph 3(1) of P.U.(A) 164/2016 grants stamp duty exemption on an instrument chargeable with ad valorem duty for transfer of the real property or lease of land or building used for the purposes of carrying on a qualifying activity in the ECER that was executed between 13 June 2008 and 31 December 2020 (both dates inclusive). To qualify for the stamp duty exemption, a letter from the ECER Development Council must be produced to confirm that the instrument mentioned above was used solely for the purpose of carrying on a qualifying activity under P.U.(A) 164/2016. Subsequently, through the gazette of the Stamp Duty (Exemption) (No. 2) 2016 (Amendment) Order 2022 [[P.U.\(A\) 123/2022](#)] [see [Tax Updates @ 28 April 2022 \(No. 2\)](#)], the stamp duty exemption was extended until 31 December 2022.

The Amendment Order now extends the stamp duty exemption to include an instrument chargeable with ad valorem duty for transfer of the real property or lease of land or building used for the purposes of carrying on a qualifying activity in the ECER that is executed between 1 January 2023 and 31 December 2024 (both dates inclusive). However, a letter from the ECER Development Council must be produced to confirm that the instrument mentioned is used solely for carrying on a qualifying activity under P.U.(A) 164/2016.

Please refer to the [Amendment Order](#), [P.U.\(A\) 123/2022](#), and [P.U.\(A\) 164/2016](#) for more details.

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5. Public Ruling No. 3/2023: Taxation of a Resident Individual Part III – Computation of Income Tax and Tax Payable

The IRBM recently issued [Public Ruling \(PR\) No. 3/2023](#) (dated 6 November 2023) to replace [PR No. 6/2018](#) (dated 13 September 2018).

The objective of this PR is to explain the computation of income tax and the tax payable by an individual who is a tax resident in Malaysia.

The updates and amendments to PR No. 6/2018 are listed in Paragraph 9 of the PR No. 3/2023. The salient changes are briefly summarised below:

1. A new paragraph has been inserted and numbered as **paragraph 4.2** to clarify that the income tax charged for each YA upon the chargeable income of every individual resident for the basis period for that year, shall be given a tax rebate before any tax credit set off is allowed in accordance with Section 6A(1) of the ITA. Correspondingly, Paragraph 4.2 of PR No. 6/2018 has been renumbered as **Paragraph 4.3** in PR No. 3/2023.
2. A new paragraph has been inserted and numbered as **paragraph 5.5** to reflect the insertion of Sections 6A(2A) and 6A(2B) of the ITA via the Finance Act 2019. With effect from YA 2019, individuals who are tax resident in Malaysia are eligible to claim a tax rebate (restricted to two journeys in a lifetime) in a YA in respect of the departure levy charged and levied under the Departure Levy Act 2019 on any person who leaves Malaysia by air for the purpose of performing *umrah* (excluding Hajj) or other religious pilgrimage to a holy place. The claim for a tax rebate shall be evidenced by a boarding pass and a copy of the visa issued by the Embassy of the Kingdom of Saudi Arabia (for *umrah*) or a written verification by a religious body recognised by the Committee for the Promotion of Inter-Religious

Understanding and Harmony Among Adherents, Prime Minister’s Department (for other religious pilgrimages).
[Please refer to the newly inserted example 5 for illustrative guidance.]

3. Correspondingly, **Paragraph 5.5** of PR No. 6/2018 has been renumbered as **Paragraph 5.6** in PR No. 3/2023. Concurrently, subparagraph 5.6.2 has been amended to specify that the claim on the zakat rebate shall be evidenced by an official receipt issued by an appropriate religious authority established under any written law, which includes “Pusat Pungutan Zakat” and “Majlis Agama Islam Negeri”.

Please refer to the [PR No. 3/2023](#) for full details and illustrative examples for guidance.

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6. Public Rulings No. 4/2023, 5/2023, 6/2023, and 7/2023

The IRBM has recently uploaded the following PRs on its website:

PR No.	Remarks (Please access the PR for the full details)
4/2023 - Investment Tax Allowance – Overview (dated 10 November 2023)	This PR is the first edition which provides an explanation on the investment tax allowance that is available to companies participating or intending to participate in a business in relation to promoted activities or production of promoted products in Malaysia.
5/2023 - Tax Incentive for Approved Food Production Project (dated 20 November 2023)	This PR is the first edition which provides an explanation on the tax treatment in relation to the tax incentive that is available to persons participating or intending to participate in an approved food production project in Malaysia.
6/2023 - Taxation of a Resident Individual Part I – Gifts or Contributions and Allowable Deductions (dated 20 November 2023)	<p>This PR is the fifth edition, which replaces PR No. 5/2021 dated 30 September 2021. The objective of this PR is to explain the tax treatment on gifts or contributions made by a resident individual that are allowable in determining the total income for a YA and tax deductions that are allowable to a resident individual in computing his chargeable income for a YA, effective from YA 2022. The updates and amendments to PR No. 5/2021 are listed in Paragraph 7 of PR No. 6/2023, which are in accordance with the changes made to the ITA up to the Finance Act 2023.</p> <p>Key changes</p> <ul style="list-style-type: none"> • Paragraph 6.5.5 of PR No. 5/2021 has been renumbered as Paragraph 6.5.1(c) in PR No. 6/2023. The renumbered paragraph was also updated to reflect the amendments made to Section 46(1)(f)(iii) of the ITA via the Finance Act 2021. The maximum tax deduction claimable by an individual in respect of fees expended for any course of study undertaken for the purpose of up-skilling or self-enhancement has been increased to RM2,000 for the YAs 2022 and 2023 (relief capped at RM1,000 for YA 2021), provided those courses are conducted by a body recognised by the Director General of Skills Development under the National Skills Development Act 2006. The tax deduction limit of RM2,000 forms part of the tax deduction limit of RM7,000 granted for further education fees under Section 46(1)(f) of the ITA. [Note: Under the Finance (No. 2) Bill 2023, the tax deduction limit of RM2,000 is proposed to be extended up to YA 2026.] • Paragraph 6.6 of PR No. 5/2021 has been updated to reflect amendments made to Section 46(1)(g) of the ITA via the Finance Act 2023. With effect from YA 2023, the total tax relief for an individual for medical expenses on serious diseases, fertility treatment, and vaccination has been increased to RM10,000. For clarity, a table has been incorporated in Appendix 3 to PR

No. 6/2023, providing a summary of claimable medical treatment expenses.

- **Paragraph 6.7** of PR No. 5/2021 has been updated to reflect amendments made to Section 46(1)(h) of the ITA via the Finance Act 2021 and Finance Act 2023. The scope of tax relief for an individual in respect of medical examination expenses for himself, his spouse, and his child under Section 46(1)(h) of the ITA has been expanded to cover the following:
 - cost of the COVID-19 detection test fee and the purchase of a self-test kit with effect from YA 2021; and
 - mental health examination expenses with effect from YA 2022.

The maximum tax relief allowable under Section 46(1)(h) of the ITA is capped at RM1,000, and it shall form part of the maximum tax relief granted under Section 46(1)(g) of the ITA (i.e., RM8,000 for YAs 2021 and 2022 and RM10,000 for YA 2023 onwards).

- A new paragraph has been inserted and numbered as **paragraph 6.8** to reflect the insertion of Section 46(1)(ha) of the ITA via the Finance Act 2023. With effect from YA 2023, tax relief of RM4,000 is granted to an individual for treatment expenses incurred by that individual for his child (age of 18 years and below) in respect of an early intervention program, or rehabilitation for children with learning disabilities. The tax relief of RM4,000 forms part of the tax relief of RM10,000 granted under Section 46(1)(g) of the ITA.
- Correspondingly, **Paragraph 6.8** of PR No. 5/2021 has been renumbered as **Paragraph 6.9** in PR No. 6/2023 and updated to reflect the extension of tax relief of RM8,000 under Section 46(1)(k) of the ITA to YA 2024 via the Finance Act 2023 in respect of net savings in the National Education Savings Scheme (“SSPN”).
- **Paragraph 6.9** of PR No. 5/2021 has been renumbered as **Paragraph 6.10** in PR No. 6/2023. Concurrently, subparagraph 6.10.2 has been amended to reflect changes made to Section 46(1)(n) of the ITA via the Finance Act 2021. With effect from YA 2022, the maximum tax relief for an individual in respect of contributions made to the Social Security Organisation (SOCSO) has been increased to RM350.
- A new paragraph has been inserted and numbered as **paragraph 6.17** to reflect the insertion of Section 46(1)(v) of the ITA via the Finance Act 2021. An individual is allowed to claim tax relief of up to RM2,500 for the YAs 2022 and 2023 in respect of electric vehicle (EV) charging facility fees expended for the payment of installation, rental, and purchase, including hire-purchase of equipment or EV charging facility subscription. The tax relief shall only be claimable by an individual if that individual uses the EV for personal purposes, i.e., must not be used for the purposes of his own business, and the claim is evidenced by a receipt issued in the individual’s name.
- **Paragraph 6.21** of PR No. 5/2021, which provides clarification on deductions for insurance premiums and contributions to an approved scheme, has been updated to reflect changes made to Section 49(1) of the ITA via the Finance Act 2021 and Finance Act 2023, respectively. The scope of tax relief for an individual in respect of mandatory EPF contribution was expanded to include voluntary contributions made by a self-employed person or pensionable civil servants for the YA 2022. With effect from YA 2023, the total deductions for insurance premiums and contributions to an approved scheme such as the EPF have been expanded to include

	voluntary contributions made by private sector employees, self-employed individuals, or pensionable civil servants.
7/2023 - Taxation of Upstream Petroleum - Part 1 (dated 20 November 2023)	This PR is the first edition which provides an explanation and interpretation in relation to the taxation of upstream petroleum activities in Malaysia from the perspective of the Petroleum (Income Tax) Act 1967 [PITA] and the scope of taxation thereunder.

Please refer to the respective PRs for full details and illustrative examples for guidance.

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7. AAGIB v Director General of Inland Revenue (SCIT)

The Inland Revenue Board of Malaysia has recently uploaded a case report, "[AAGIB v Director General of Inland Revenue \(SCIT\)](#)" on its website.

Facts:

The taxpayer is involved in the business of underwriting all classes of general insurance. In 2009, the taxpayer made an application to Bank Negara Malaysia (BNM) to obtain prior approval to acquire shares in BH Insurance (M) Bhd (BHI), a company that carries on a similar business activity as the taxpayer. The application was approved by BNM on the condition that BHI's business would be merged with the taxpayer's business. In 2010, the taxpayer purchased the entire shares of BHI from the shareholders before entering a business transfer agreement with BHI to transfer BHI's business to the taxpayer. The taxpayer then declared the dividend income received from BHI for the YAs 2010 to 2013 under Section 4(c) of the ITA. The taxpayer also claimed tax deductions on interest expenses incurred on loans taken to acquire BHI's shares for the respective YAs and the professional fees relating to Risk-Based Capital Certification (RBCC) for the YA 2013 under Section 33(1) of the ITA. The Director General of Inland Revenue (DGIR) conducted audits for the YAs 2010 to 2013 and raised additional assessments, including penalties on the taxpayer. The taxpayer appealed to the Special Commissioners of Income Tax (SCIT) against the assessments raised.

Taxpayer's argument:

The taxpayer contended that the additional assessments raised were time-barred. The taxpayer also argued that the dividend income received from BHI was subject to tax under Section 4(c) of ITA as it was not incidental to the taxpayer's general insurance business but a passive source solely by virtue of the taxpayer's ownership of BHI shares. As a result, Section 60(8) of the ITA was inapplicable. The taxpayer also argued that the interest expenses were deductible under Section 33(1)(a)(ii) of the ITA on the basis that they were interest payable upon money borrowed via subordinated and senior loans obtained to finance the acquisition of BHI's shares. Since the taxpayer held assets that produced dividend income (i.e., BHI shares), the money borrowed was laid out on the assets held to produce the taxpayer's gross income. The interest expenses were also not capital in nature, as the loans were obtained to acquire BHI's shares instead of BHI's business. Even if the interest expenses did not qualify for deductions under Section 33(1)(a)(ii) of the ITA, the taxpayer asserted that the interest expenses were still regarded as outgoings and expenses that are wholly and exclusively incurred in the production of the taxpayer's gross income under Section 33(1) of the ITA. The professional fees paid by the taxpayer for carrying out RBCC on its general business were also deductible under Section 33(1) of ITA, given that the management expenses which were reported in the taxpayer's annual report to BNM were revenue in nature.

DGIR's argument:

In response, the DGIR asserted that the time-bar issue was only applicable to the YA 2011. The determination of the five-year period was based on the end of the calendar year using the words "year of assessment" in Section 91(1) of the ITA, which was defined under Section 2 of the ITA. The DGIR also argued that the Form JA for the YA 2011 was raised in accordance with Section 91(3) of the ITA due to the negligence of the taxpayer in declaring the dividend income received from BHI under Section 4(c) of the ITA and claiming tax deductions on the non-allowable interest expenses. The DGIR averred that the dividend income was subject to Section 60(8) of the ITA, which falls under the ambit of income under Section 4(f) of the ITA. Section 60 of the ITA prevails over other general provisions based on the principle of "*generalia specialibus non derogant*". After conducting an audit, the DGIR found that the dividend income was not derived from the

taxpayer's general insurance business activity but from the acquisition of BHI's entire shares with the specific intention to merge BHI's general business with the taxpayer's business as approved by BNM.

The DGIR also argued that interest expenses on loans obtained to acquire BHI's shares were capital in nature and hence not deductible under Section 33(1) of the ITA, which is read together with Section 39(1)(b) of the ITA. Furthermore, the shares acquired were not used to produce the taxpayer's gross income but to fulfill the specific purpose of transferring BHI's business and subsequently merging with the taxpayer's business, which required prior approval from BNM and was affirmed by the High Court through a vesting order. The requirements under Section 33(1)(a)(ii) of the ITA were also not met for the interest expenses to be deductible, as such expenses were not laid out on assets used or held solely to produce gross income. Finally, the professional fees paid by the taxpayer in relation to the RBCC were not deductible, as Section 39(1)(c) of the ITA specifically disallows deduction of any capital withdrawn or any sum employed or intended to be employed as capital. The expenses paid by the taxpayer in respect of the RBCC were to comply with the minimum requirements of the reserve or the taxpayer's capital as set by BNM.

Issues:

Whether the Notices of Additional Assessment, including penalties raised on the taxpayer for the YAs 2010 to 2013, were inaccurate and/or erroneous.

Decision:

The SCIT rejected the taxpayer's appeal and held that the taxpayer failed to prove its case as required under Paragraph 13 of Schedule 5 to the ITA. The SCIT ruled that the DGIR was right to impose penalties on the taxpayer. With that, the Forms JA for the YAs 2010 to 2013 issued by the DGIR were confirmed.

[Details of the above tax case at the SCIT level are not available as of the date of publication.]

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8. Pemungut Duti Setem v Havi Logistics (M) Sdn Bhd (COA) [CA No. W1(A)-488-07/2022]

The duty payer, Havi Logistics (M) Sdn Bhd, entered into an Asset Purchase Agreement with Martin Brower Sdn Bhd to purchase certain assets and liabilities. Under the Asset Purchase Agreement, the purchase price for the assets that were acquired under the agreement (defined in the agreement as "Acquired Assets") was USD2,491,491.55. The terms of the purchase specifically excluded goodwill.

The Asset Purchase Agreement was assessed by the Collector of Stamp Duty with *ad valorem* duty in the amount of RM399,196, based on Item 32 of the First Schedule to the Stamp Act 1949. The duty payer appealed to the High Court (HC) by way of a case stated pursuant to Section 39 of the Stamp Act 1949.

Issue:

The issue turned upon the proper construction of the Asset Purchase Agreement and whether a property in the Acquired Assets is passed to the duty payer by the Asset Purchase Agreement (in which case it was a "conveyance on sale" within the meaning of the Stamp Act 1949 chargeable with *ad valorem* duty) or whether some other act was required in order to effect delivery of the Acquired Assets.

Decision:

The Court of Appeal (COA) overturned the HC's decision and allowed the appeal by the Collector of Stamp Duty on the following grounds:

- Due to the deeming provision in Clause 2.3(c)(i) of the Asset Purchase Agreement, the agreement was the instrument by which title to the Acquired Assets is passed. As such, the Asset Purchase Agreement constituted a conveyance on sale within the meaning of the Stamp Act 1949 and would be dutiable pursuant to Item 32(a) of the First Schedule.
- The fixed assets sold under the Asset Purchase Agreement came under the meaning of "goods" in Section 21(1) of the Stamp Act 1949. Accordingly, the consideration paid for the fixed assets would not attract *ad valorem* duty, by reason solely of the operation of Section 21(1). The Asset Purchase Agreement constituted a "conveyance on sale" because

the property in the Acquired Assets passed to the duty payer without the need for any further action to be taken and *ad valorem* duty was chargeable under Item 32(a) of the First Schedule to the Stamp Act 1949.

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9. HASiL – Guidelines on Deduction of Secretarial Fees and Tax Filing Fees from YA 2022 onwards (Revised)

The IRBM has issued Guidelines on Deduction of Secretarial Fees and Tax Filing Fees from the YA 2022 onwards ([Revised Guidelines](#)) dated 10 November 2023. The Revised Guidelines replace the Amended Technical Guidelines on the Deduction of Secretarial Fees and Tax Filing Fees from YA 2022 onwards dated 17 August 2022 ([Guidelines dated 17 August 2022](#)). The changes noted are mainly on Example 2 on page 9 and Example 3 on page 10 in the Revised Guidelines.

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We invite you to explore other tax-related information at:

<http://www2.deloitte.com/my/en/services/tax.html>

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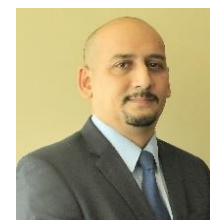
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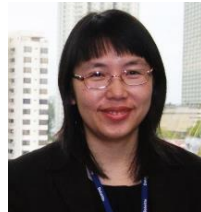
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