

Tax & Revenue

Income tax

The following Rules have recently been gazetted:

- 1) [Income Tax \(Global Trading Centre Incentive Scheme\) Rules 2022](#) — gazetted on 4 March 2022 and have effect from year of assessment 2021; and
- 2) [Income Tax \(Deduction for the Sponsorship of Scholarship to Malaysian Student Pursuing Studies at Technical and Vocational Certificate, Diploma, Bachelor's Degree, Master's Degree or Doctor of Philosophy Levels\) Rules 2022](#) — gazetted on 7 March 2022 and have effect from year of assessment 2022.

Service tax

An amendment to the following policy has recently been published on the Royal Malaysian Customs Department's MySST website:

- [Dasar Cukai Perkhidmatan Bil. 3/2021 \(Pindaan No. 1\) — Pengecualian Cukai Perkhidmatan ke atas Perkhidmatan Pembrokeran berkaitan Dagangan Saham](#) (available in Malay language only) — amendment issued on 1 March 2022.

CONTACT US FOR FURTHER INFORMATION REGARDING TAX & REVENUE MATTERS.

Legal Updates

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