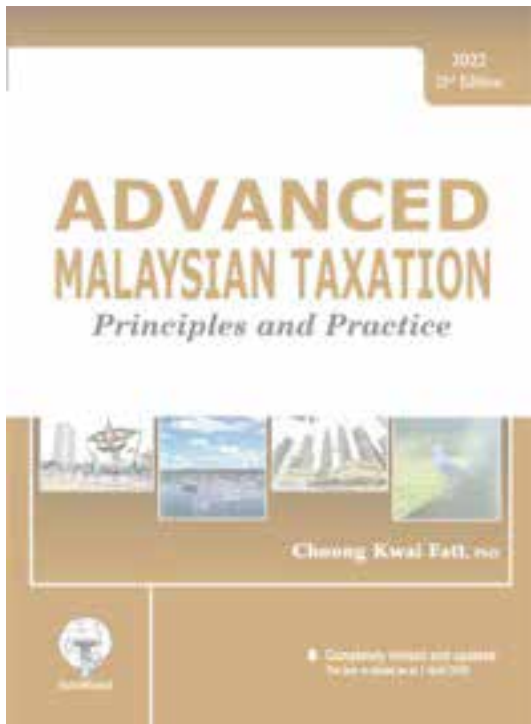


PREORDER PROMOTION EXPIRED ON 30 APRIL 2022



Forthcoming on 15 May 2022.

**ADVANCED MALAYSIAN
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PRINCIPLES AND PRACTICE**
(market price: RM220)



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Advanced Malaysian Taxation – Principles and Practice (23rd Edition, 2022) covers the contentious tax issues and advanced aspects of income tax, real property gains tax, promotion of investments, stamp duty, and Labuan taxation. The conceptual legal frameworks, together with their practical applications, are systematically and carefully explained over 51 chapters with a total of 315 working examples, 27 flowcharts and 59 tables.

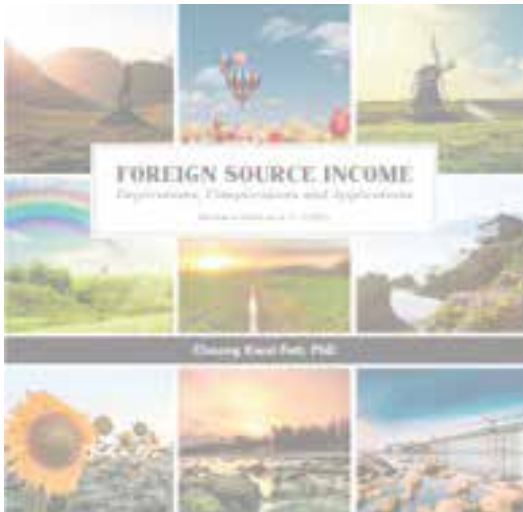
This reference text focuses primarily on income taxation, incorporating the Finance Act 2021, PU(A) orders, IRB public rulings, and practices and developments in 2021 and 2022. Each chapter analyses the legislation, highlighting the evolving legal principles, together with the tax computation, making this work a complete tax reference.

Tax practitioners are able to abreast with these latest tax changes and developments and fine hone their tax skills, enabling them to critically evaluate the tax issues and judiciously apply the relevant tax principles in tax works. Students too would be able to learn and acquire essential tax skills with the guidance of the many practical examples, flowcharts and tables that facilitate understanding and quick uptake of the tax principles.

This book is an indispensable text reference for tax advisors and consultants, tax agents, auditors, group accountants, financial controllers, finance managers, business strategists, legal practitioners, directors of companies, university academics, tax researchers, university students and students sitting for professional examinations.

The law is stated as at 1 April 2022.

PREORDER PROMOTION EXPIRED ON 30 APRIL 2022



FOREIGN SOURCE INCOME : IMPLICATIONS, COMPLICATIONS AND APPLICATIONS

(market price: RM210)

**“Foreign Source Income” would be supplemented with
THREE (3) updates, developments and changes
[April 22, Aug 22 & Dec 22] via e-copy.**

Foreign source income received by a resident person which takes effect on 1.1.2022 would be taxed in Malaysia. The Government’s provision of a concessionary flat rate of 3% during the transitional period from 1.1.2022 to 30.6.2022 should be taken up upon careful deliberation with documentation to segregate the capital fund from foreign source income.

The 26 chapters over 312 pages in this reference text meticulously presents the conceptual framework and its applications, together with the various scenarios. The topics dealt with include:

- **Urgent attention**
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- **Capital or income**
- **Capital receipts**
- **Foreign loan**
- **Meaning of ‘received’ in Malaysia**
- **Scope of charge**
- **Foreign source income**
- **Business income – Malaysian derived**
- **Employment income – Malaysian derived**
- **Interest income**
- **Dividend income**
- **Rental income**
- **Patents, copyright, know-how and trade formula**
- **Individual – residence test**
- **LLP and company – residence test**
- **Labuan entity**
- **Crew or pilot**
- **Investment overseas – remittance of fund**
- **Repayment of loan**
- **Singapore employment, Malaysian resident**
- **Transitional period**
- **Timeline**
- **Tax rate**
- **Contentious tax issues**

The tax implication and its application are illustrated in over 64 case studies of all dimensions. It is a must-have reference for accountants, directors, tax practitioners, auditors, lawyers, business entrepreneurs, and advisers.

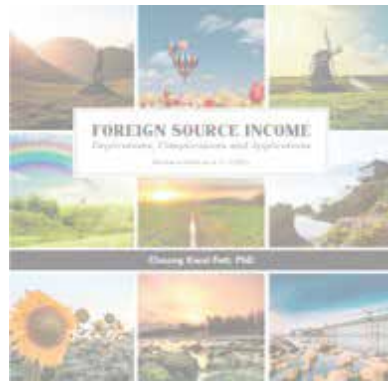
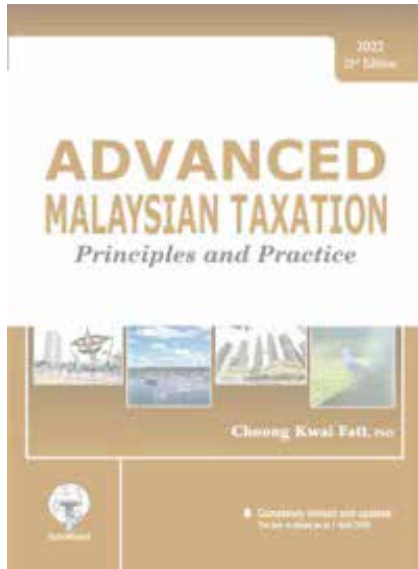
The law is stated as at 1.4.2022 (with Supplementary 1).

LATEST PUBLICATION BY DR CHOONG KWAI FATT

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“Foreign Source Income” would be supplemented with THREE (3) updates, developments and changes [April 22, Aug 22 & Dec 22] via e-copy.

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