Veerinder on
Malaysian Tax Theory and Practice
3rd Edition

Veerinder on Malaysian Tax Theory and Practice, 3rd Edition provides a comprehensive coverage of the basic principles of the Malaysian taxation in terms of the technical provisions, Inland Revenue Board and Royal Malaysian Customs Department practices and guidelines, as well as administrative aspects related to the tax system. This book aims to equip readers with a firm grasp of the principles of Malaysian taxation.

This revised and updated third edition includes a new chapter on Indirect Taxation, which details the pertinent aspects of the newly implemented Goods and Services Tax (GST).

The chapters in the book are arranged such that the reader is first given an overview of the Malaysian tax legislation and this is followed by a discussion on the fundamentals of taxation in Malaysia.

Key features:
• A complete guide to every aspect of the Malaysian tax regime.
• Practical examples, illustrations and case law to enhance the understanding and application of tax concepts and principles.
• Expert insights on salient points.
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1. The Tax System and Tax Administration
2. Business Income
3. Employment Income
4. Other Sources of Income and Exempt Income
5. Withholding Tax and Double Tax Relief
6. Deductible Expenses
7. Reliefs on Capital Expenditure
8. Personal Reliefs and Rebates
9. Partnerships
10. Tax Computations and Tax Audits
11. Real Property Gains Tax
12. Indirect Taxation
13. Tax Incentives

The law is stated as at 1 May 2015.

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