

Income Tax 103 (Withholding Taxes, Pioneer Status, ITA & Labuan)

Withholding Taxes

- S107A- Contract Payments
- S109- Interest
- S109- Royalty
- S109A- Income of non-resident public entertainers
- S109B- Special Classes of Income
- S109F- Income under S4(f) of ITA 1967
- Other Information
- Q&A

Promotional of Investment Act 1986

- Introduction
- Pioneer Status
[list of promoted activities, tax treatments, etc]
- Investment Tax Allowance
[list of promoted activities, tax treatments, etc]
- Incentives for Service Sector
- Q&A

Labuan IBFC

- Overview & Background
[About Labuan IBFC, Labuan FSA, etc]
- List of Labuan Acts
- Corporate Taxation System in Labuan
[Trading vs non-trading income, LBATA 1990, tax benefits, etc]
- Individual Taxation System in Labuan
[tax exemptions, tax return, etc]
- FAQ
[Tax treaty agreement, Exchange control regime, etc]
- Q&A

Reinvestment Allowance

- Introduction
- Reinvestment Allowance- Manufacturing Activity
[eligibility to claim, tax treatments, etc]
- Reinvestment Allowance- Agricultural & Integrated Activities
[eligibility to claim, tax treatments, etc]
- Q&A