www.pwc.com/my

# Stay current. Be tax savvy



## TaXavvy Xtra

24 January 2014 Issue 1/2014

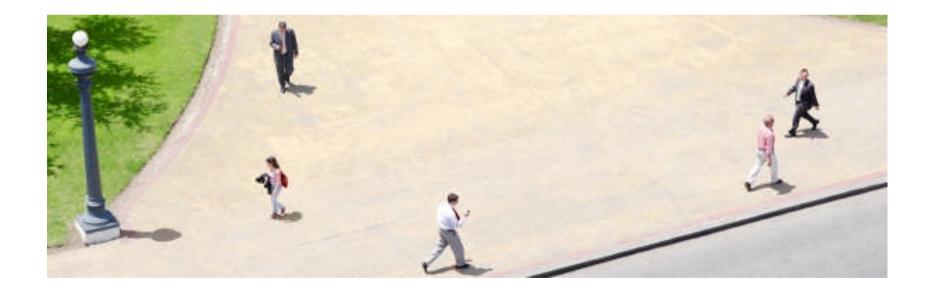


## Tax Laws



### Finance Act 2014

The Finance Act 2014 (Act 761) has been gazetted on 23 January 2014. There are no significant changes from the Finance (No.2) Bill 2013.



### **PwC Contacts**

### Our offices

#### **Kuala Lumpur**

Jagdev Singh Tel: +60(3) 2173 1469 jagdev.singh@my.pwc.com

#### Penang / Ipoh

Tony Chua Tel: +60(4) 238 9118 tony.chua@my.pwc.com

#### Johor Bahru

Benedict Francis Tel: +60(7) 222 4448 benedict.francis@my.pwc.com

#### Melaka

Teh Wee Hong Tel: +60(3) 2173 1595 wee.hong.teh@my.pwc.com

Au Yong Tel: +60(6) 283 6169 paik.hup.au@my.pwc.com

#### Labuan

Jennifer Chang Tel: +60(3) 2173 1828 jennifer.chang@my.pwc.com

#### Our services

#### Consumer & Industrial Product Services

Theresa Lim
Tel: +60 (3) 2173 1583
theresa.lim@my.pwc.com

Margaret Lee Tel: +60(3) 2173 1501 margaret.lee.seet.cheng @my.pwc.com

#### **Emerging Markets**

SM Thanneermalai Tel: +60(3) 2173 1582 thanneermalai.somasundaram @my.pwc.com

#### **Corporate Services**

Theresa Lim
Tel:+60(3) 2173 1583
theresa.lim@my.pwc.com

Lee Shuk Yee Tel: +60(3) 2173 1626 shuk.yee.x.lee@my.pwc.com

#### Energy, Utilities & Mining / Technology, InfoComm & Entertainment

Khoo Chuan Keat Tel: +6o(3) 2173 1368 chuan.keat.khoo@my.pwc.com

## Transfer Pricing & Investigations

SM Thanneermalai Tel: +60(3) 2173 1582 thanneermalai.somasundaram@ my.pwc.com

## **International Assignment Services**

Sakaya Johns Rani Tel: +60 (3) 2173 1553 sakaya.johns.rani@my.pwc.com

#### Japanese Business Consulting

Junichi Fujii Tel: +60(3) 2173 1480 junichi.fujii@my.pwc.com

#### **Financial Services**

Jennifer Chang Tel: +60 (3) 2173 1828 jennifer.chang@my.pwc.com

#### International Tax Services / Mergers & Acquisition

Frances Po Tel: +60(3) 2173 1618 frances.po@my.pwc.com

#### **Indirect Tax**

Wan Heng Choon Tel: +60 (3) 2173 1488 heng.choon.wan@my.pwc.com

#### Worldtrade Management Services

Huang Shi Yang Tel:+60(3) 2173 1657 shi.yang.huang@my.pwc.com

### pwc.com/my

**TaXavvy** is a newsletter issued by PricewaterhouseCoopers Taxation Services Sdn Bhd. Whilst every care has been taken in compiling this newsletter, we make no representations or warranty (expressed or implied) about the accuracy, suitability, reliability or completeness of the information for any purpose. PricewaterhouseCoopers Taxation Services Sdn Bhd, its employees and agents accept no liability, and disclaim all responsibility, for the consequences of anyone acting, or refraining to act, in reliance on the information contained in this publication or for any decision based on it. Recipients should not act upon it without seeking specific professional advice tailored to your circumstances, requirements or needs.

© 2014 PricewaterhouseCoopers Taxation Services Sdn Bhd. All rights reserved. "PricewaterhouseCoopers" and/or "PwC" refers to the individual members of the PricewaterhouseCoopers organisation in Malaysia, each of which is a separate and independent legal entity. Please see www.pwc.com/structure for further details.