

TAX UPDATE

SEPTEMBER 2002

INTRODUCTION

Through this publication, we aim to provide a useful summary of important developments in tax law or Inland Revenue rulings over the last 12 months to September 2002. It is prepared by our people, perpetuating a tradition of providing clients and associates with the benefit of an annual Update.

The Update captures a wide spectrum of tax changes and developments including reports on selected tax cases. Legislative changes on indirect taxes and those pertaining to Labuan, our useful financial centre, are also included.

This publication is intended for general information only and reference should be made to the easily accessible rulings themselves wherever necessary. We also recommend that readers consult us at any of our offices shown on the back cover before acting on any material contained herein.

Deloitte KassimChan Tax Services Sdn Bhd
Deloitte Touche Tohmatsu Tax Services Sdn Bhd

Malaysia
16th September, 2002

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*“To help our clients and our
people excel.”*

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