

Guidance from the Examiner – December 2025 and June 2026

Foundations in Taxation Malaysia (FTX-MYS)

This guidance note is intended to help students to identify topics and changes in the law which affect the examination for which they are studying.

Cut-off date on 31 March 2025

For examinations in December 2025 and June 2026, the cut-off date for examinable legislation and other changes, such as Inland Revenue Board (IRB) public rulings, is **31 March 2025**.

Budget 2023 and 2024

The Finance Act 2024, Act 862 and the Measures for the Collection, Administration and Enforcement of Tax Act, 2024 Act 863, both gazetted on 31 December 2024 will be examinable. Supplementary legislation (PU Orders) gazetted by 31 March 2025 are also examinable.

Sales tax and Service Tax

All supplementary legislation (PU Orders and regulations) under the Sales Tax and Service Tax Acts relevant to the topics covered in the syllabus and gazetted by 31 March 2025 will be examinable.

The relevant guidelines, Director General's decisions and updates issued by the Royal Malaysian Customs Department are examinable and can be viewed or downloaded from the Royal Malaysian Customs website at www.mysst.customs.gov.my.

Any new laws or public rulings introduced after 31 March 2025 WILL NOT be examinable at the December 2025 and June 2026 sessions.

Candidates are reminded that describing a topic as examinable does not mean that it will be examined at the earliest opportunity.

Candidates are expected to be familiar with technical articles published by ACCA and with IRB public rulings and guidelines that are relevant to the topics covered by the study guides for their respective examinations. Technical articles can be downloaded from the ACCA website at www.accaglobal.com. Public rulings can be downloaded from the IRB website at www.hasil.org.my.

Candidates must note that the rates given in the exam are there to provide a guide and they will have to know how the rates are to be applied in each specific case.

Working knowledge of the following public rulings (including the latest amendments and addendums) issued by the Inland Revenue Board, Malaysia is expected:

***Public ruling Subject matter
number***

4/2000 (Revised)	Keeping sufficient records (companies and co-operatives)
5/2000 (Revised)	Keeping sufficient records (individuals and partnerships)
7/2000	Providing reasonable facilities and assistance
8/2000	Wilful evasion of tax and related offences
1/2003	Tax treatment relating to leave passage
2/2003	“Key-man” insurance
1/2005	Computation of total income for individual
2/2005	Computation of income tax payable by a resident individual
3/2005	Living accommodation benefit provided for the employee by the employer
6/2006	Tax treatment of legal and professional expenses
1/2010	Withholding tax on income under paragraph 4(f)
4/2012	Deduction for loss of cash and treatment of recoveries
5/2014	Ownership and use of asset for the purpose of claiming capital allowances
12/2014	Qualifying plant and machinery for claiming capital allowances
3/2015	Failure to furnish information within a stipulated period
4/2015	Entertainment expense
6/2015	Qualifying expenditure and computation of capital allowances
3/2016	Tax treatment on interest income received by a person carrying on a business
8/2016	Industrial buildings Part I
10/2016	Industrial buildings Part II
6/2017	Withholding tax on income of a non-resident public entertainer
7/2017	Disposal of Plant or Machinery Part I – other than controlled sales
11/2017	Residence status of individuals
3/2018	Qualifying expenditure and computation of industrial building allowance
6/2018	Taxation of a resident individual Part III – Computation of income tax and tax payable
12/2018	Income from letting of real property
1/2019	Professional indemnity insurance
4/2019	Tax treatment of wholly & partly irrecoverable debts and debt recoveries
5/2019	Perquisites from employment
6/2019	Tax treatment on expenditure for repairs and renewals of assets
9/2019	Residence status of companies and bodies of persons
10/2019	Withholding tax on special classes of income
11/2019	Benefits in kind
12/2019	Tax treatment of exchange gains and losses
7/2020	Appeal against an assessment and application for relief
3/2021	Special allowances for small value assets
5/2021	Taxation of a resident individual Part I – Gifts or contributions and allowable deductions
7/2021	Taxation of partnership Part I – Determination of the existence of a partnership
8/2021	Taxation of partnership Part II – Computation and allocation of income

5/2022	Taxation of a resident individual Part II – Computation of total income and chargeable income
3/2023	Taxation of a resident individual Part III - Computation Of Income Tax And Tax Payable
4/2024	Taxation of a resident Individual Part I - Gifts Or Contributions And Allowable Deductions