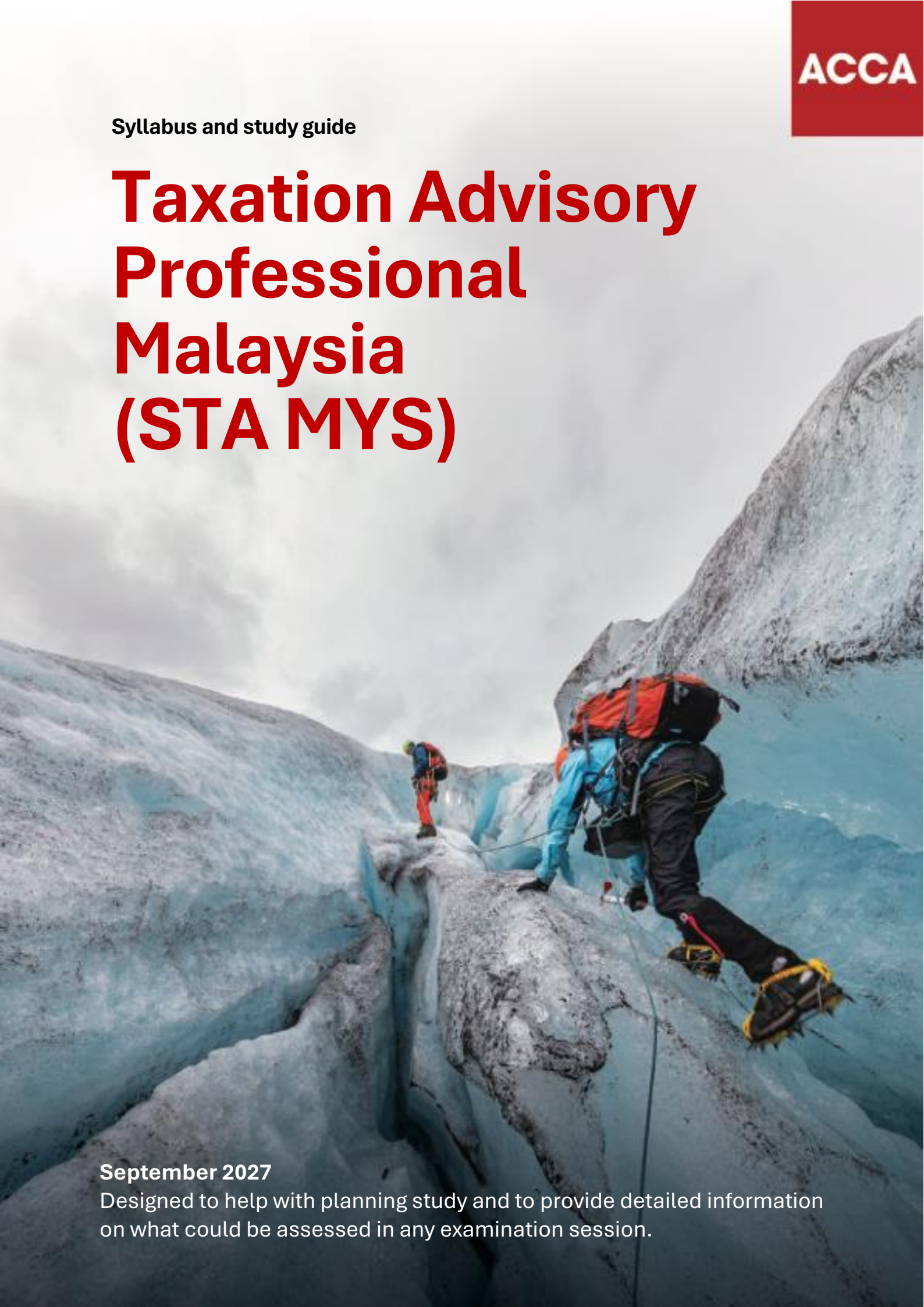
Syllabus and study guide

Taxation Advisory Professional Malaysia (STA MYS)



September 2027

Designed to help with planning study and to provide detailed information on what could be assessed in any examination session.

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1. Overall aim of the syllabus

The overall aim of the syllabus is to enable the application of relevant technical skills, advisory capabilities and professional judgement in respect of all Malaysian taxes studied previously (income tax, dividend tax, Labuan business activity tax, real property gains tax, sales tax, service tax) and additionally capital gains tax and stamp duty to provide tailored tax advice in respect of a variety of complex personal and business contexts.

2. Introduction to the syllabus

The syllabus for Taxation Advisory Professional (STA MYS), starts by introducing candidates to how to advise individuals about personal tax issues. This covers personal tax planning in addition to advising on the taxation of employment income, self-employment income, investment and other income, and real property gains tax and stamp duty.

The syllabus then focuses on taxation for businesses and corporate entities. Taxation for businesses, single companies, and group companies are covered, including all stages of the life cycle of a business, tax incentives and indirect taxes.

Next the syllabus moves on to consider overseas tax issues for both individuals and companies.

The syllabus then focuses on the advanced aspects of real property gains tax and introduces stamp duty, including the application of reliefs and exemptions.

Finally, the syllabus covers tax compliance and ethical obligations. This ensures that candidates can advise on how and when tax returns should be filed and payments made, and the consequences of a failure to do so. In addition, it ensures candidates are aware of the vital importance of ethical obligations when carrying out taxation work.

The professional skills section of the syllabus focuses on the range of professional skills candidates should be expected to demonstrate in the examination.

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3. Main capabilities

On successful completion of this course of study, candidates should be able to:

- Evaluate the impact of relevant taxes on a variety of situations and potential courses of action
- Advise on the interaction of relevant taxes in respect of a given situation or potential course of action
- Recommend appropriate tax planning strategies and incentives to minimise and/or defer tax liabilities, taking into account a taxpayer's overall objectives
- Advise on overseas tax issues in relation to individuals and companies, including the availability of double tax relief
- Recommend a course of action following an assessment of the advantages and disadvantages of possible options available to the taxpayer
- Evaluate the tax compliance obligations of a taxpayer and the consequences of non-compliance
- Advise on the ethical issues and obligations which arise in relation to the provision of tax advice

4. Intellectual levels

The ACCA Qualification syllabus is designed to progressively broaden and deepen the technical knowledge, skills and professional values demonstrated by the candidate on their journey through the qualification.

The specific learning outcomes within the detailed syllabuses and study guides are assessed at one of three intellectual or cognitive levels:

Level 1: Knowledge and comprehension
Level 2: Application and analysis
Level 3: Synthesis and evaluation

Very broadly these intellectual levels relate to the three levels of the ACCA Qualification: Knowledge, Expertise and Strategic Professional.

Each learning outcome included in the detailed study guide is given a 1, 2 or 3 superscript, denoting its intellectual level. This gives an indication of the intellectual depth at which a learning outcome could be assessed within the examination. However, while Level 1 broadly equates with the Knowledge level, Level 2 to the Expertise level and Level 3 to the Strategic Professional level of the ACCA Qualification, some lower-level skills can continue to be assessed as the candidate progresses through each level. This reflects that at each stage of study there will be the requirement to broaden, as well as deepen, capabilities.

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5. The syllabus

A Taxation of individuals

1. Personal tax planning
2. Employment income
3. Self-employment income
4. Investment income and other income
5. Miscellaneous receipts

B Taxation of businesses and corporate entities

1. Advanced aspects in the life cycle of a business/corporate entity
2. Expansion, restructuring and winding up
3. Tax incentives
4. Indirect tax

C Overseas tax issues

1. Individuals
2. Companies

D Real property gains tax and stamp duty

1. Advanced aspects of real property gains tax (RPGT)
2. Stamp duty

E Tax compliance and ethical obligations

1. Tax compliance
2. Ethical obligations

F Professional skills

1. Communication
2. Analysis and evaluation
3. Scepticism
4. Commercial acumen

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6. Detailed study guide

A Taxation of individuals

1. Personal tax planning

a) Evaluate the post-tax income generated by different sources of income including the use of marginal income tax calculations.[3]

b) Evaluate the tax consequences of being a trustee, executor/administrator, settlor, and beneficiary in respect of income from trusts, deceased estates and settlements.[3]

c) Recommend and design optimal tax plans by using tax exemptions and reliefs to defer/minimise income tax liabilities.[3]

2. Employment income

a) Evaluate and/or design optimal employment packages including the calculation of post-tax income.[3]

b) Advise on the tax treatment of termination payments and other lump sum receipts.[3]

c) Advise on the tax treatment of share-based remuneration and assess whether or not a share scheme is tax advantaged.[3]

3. Self-employment income

a) Advise on the tax consequences of transfer of business assets to a company or limited liability partnership (LLP).[3]

b) Assess the tax advantage of distributions from a company or LLP.[2]

4. Investment income and other income

a) Assess, supported with calculations, the tax treatment of rental income with advanced aspects.[2]

b) Advise on the tax treatment of dividend income in the single-tier system and in the context of dividend tax for individuals.[3]

c) Assess the tax treatment of income of minor children, deceased estates and trusts.[3]

5. Miscellaneous receipts

a) Evaluate the difference between capital and revenue receipts and assess the taxability or non-taxability of various receipts, including:[3]

(i) grants, subsidies.
(ii) donations, contributions.
(iii) awards, scholarships.
(iv) gifts, inheritances.

B Taxation of businesses and corporate entities

1. Advanced aspects in the life cycle of a business/corporate entity

a) Evaluate the tax implications of revenue and capital expenditure.[3]

b) Assess the significance of basis periods, and the impact of a change in accounting date.[3]

c) Advise on the tax impact of the single-tier system.[3]

d) Advise on the optimal use of business losses between related companies in a group.[3]

e) Advise on the tax implications of raising finance from debt or equity.[3]

f) Advise on the tax efficient withdrawal of funds from the business for distribution to the shareholders.[3]

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g) Evaluate whether a company is an investment holding company (IHC) and assess the post-tax proceeds available of a company being a listed or unlisted IHC.[3]

h) Evaluate the tax differences between decisions to lease, use hire purchase or purchase outright.[3]

i) Assess the tax treatment of trusts including unit trusts and Real Estate Investment trusts (REITs).[3]

j) Evaluate the tax relief available on lease transactions that come under the purview of the Leasing Regulations.[3]

k) Advise on the range of tax reliefs for companies spending on qualifying research and development.[3]

l) Evaluate the tax consequences of the purchase, ownership, and disposal in tangible and intangible fixed assets (IFAs).[3]

m) Advise on the tax implications on the sale of shares, land and buildings, plant and machinery, and IFAs.[3]

n) Advise on the tax implications of a purchase by a company of its own shares.[3]

o) Advise on the restriction on the use of losses on a change in ownership of a company and on the expiry of statutory permitted duration.[3]

p) Advise on the impact of the transfer pricing rules and recommend best practice.[3]

q) Assess the tax impact of the earnings stripping rules.[3]

r) Evaluate the tax treatment of a limited liability partnership.[3]

s) Evaluate the tax treatment of gains from the disposal of capital assets in the form of unlisted shares of a company incorporated in Malaysia.[3]

2. Expansion, restructuring and winding up

a) Evaluate which choice of expansion strategy is more tax efficient including the calculation of the post-tax cost of a strategy.[3]

b) Advise on the timing of expenditure to maximise the tax relief available.[3]

c) Advise on the tax implications of the purchase of shares in company or the trade and assets of another company.[3]

d) Evaluate the tax implications of the sale of shares in a subsidiary company vs the sale of its trade and assets.[3]

e) Advise on the tax implications of a transfer of a trade and assets where there is common control.[3]

f) Advise on the tax implications of a company ceasing to trade.[3]

g) Advise on the tax implications of a company winding up.[3]

h) Advise on the tax treatment of returns to shareholders after winding up has commenced.[3]

3. Tax incentives

a) Advise on the tax treatment of a company granted with pioneer status in relation to manufacturing, agriculture, hotels and tourism.[3]

b) Advise on the tax treatment of a company granted with investment tax allowance in relation to manufacturing, agriculture, hotels and tourism.[3]

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c) Assess the tax treatment relating to reinvestment allowance.[3]

d) Assess the tax treatment relating to the export tax incentives regime.[3]

e) Assess the tax treatment of a Labuan entity under the Labuan Business Activity Tax Act, including scope, compliance requirements and substance requirements.[3]

4. Indirect tax

a) Advise on the tax treatment of Sales Tax in business transactions, including the scope, registration requirements, calculation, payment, refund, exemption and the impact of direction of persons as a single taxable person.[3]

b) Advise on the tax treatment of Service Tax in business transactions, including the scope, registration requirements, calculation, payment, refund, exemption, including the impact of:[3]

(i) direction of persons as a single taxable person.
(ii) provision of taxable service within a group of companies.
(iii) group registration.
(iv) business to business exemption.
(v) self-billing for imported services.

C Overseas tax issues

1. Individuals

a) Advise on the concept of residence and its relevance to income tax and capital gains tax (CGT).[3]

b) Advise on the tax position of individuals coming to and leaving Malaysia for both income tax and CGT.[3]

c) Advise on the income tax treatment of foreign-sourced income from trading, employment and investments.[3]

d) Advise on the Malaysian exemption of foreign gains.[3]

e) Advise on the RPGT on the disposal of Malaysian real properties owned by non-citizens.[3]

f) Evaluate the tax implications of receiving income from outside Malaysia including the calculation of double tax relief.[3]

g) Evaluate the tax implications of being tax resident in Malaysia.[3]

2. Companies

a) Evaluate the tax residence of a company and advise on the impact of the country of tax residence on a company's Malaysian tax payable.[3]

b) Advise on the consequences of setting up an overseas permanent establishment.[3]

c) Advise on the double tax relief available to companies.[3]

d) Advise on the tax treatment of a Malaysian resident company receiving foreign-sourced income and gains from the disposal of capital assets situated outside Malaysia.[3]

e) Advise on the tax treatment of non-residents carrying on a business in Malaysia or deriving income from Malaysia.[3]

D Real property gains tax and stamp duty

1. Advanced aspects of real property gains tax (RPGT)

a) Advise on the RPGT implications of disposals of chargeable assets in the form of real properties and Real Property Company shares; including the rules for conditional contracts, disposals of leases and options.[3]

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b) Assess the amount of post-tax proceeds available on disposal of chargeable assets.[3]

c) Recommend the possible courses of action which will maximise post-tax proceeds/minimise tax payable.[3]

d) Advise on the RPGT treatment of transfer of assets consequential upon death and inheritance.[3]

e) Advise on planning and use of exemptions and reliefs to minimise RPGT in the transfer of assets between companies in a group.[3]

f) Advise on the RPGT treatment on the disposal of Malaysian real properties owned by a company.[3]

g) Evaluate the impact of deemed disposal on the subsequent reclassification of chargeable assets as trading inventories.[3]

2 Stamp duty

a) Advise on the stamp duty payable on transfers of real property and company shares.[3]

b) Advise on planning and use of exemptions and reliefs to minimise stamp duty due in the transfer of properties between companies in a group.[3]

c) Advise on the relief available for the transfer of properties between associated companies.[3]

E Tax compliance and ethical obligations

1. Tax compliance

a) Advise on when tax returns should be furnished, when tax should be paid over to the tax authorities, the consequences of late filing/ payment of tax, and associated interest and penalties.[3]

b) Evaluate how a taxpayer's actions could impact how much tax is due and when it should be paid.[3]

c) Advise on time limits for any relevant claims or elections recommended.[3]

d) Advise on when and how much the annual tax estimate should be made and revised.[3]

e) Advise on when to withhold tax at source, and the consequences of non-compliance.[3]

f) Advise on the procedures relating to appeals and disputes.[3]

g) Advise on the procedures relating to error and mistake relief.[3]

h) Advise on when notification should be made when there is a change in the accounting date.[3]

i) Advise on the significance and impact of IRB enforcement procedures by way of tax audit and investigation.[3]

j) Advise on the significance and application of IRB public rulings and advance rulings.[3]

2. Ethical obligations

a) Recommend appropriate safeguards to threats to the fundamental principles of the ACCA Code of Ethics and Conduct.[3]

b) Evaluate potential conflicts of interest and advise on actions to be taken in response.[3]

c) Advise on appropriate procedures and actions when taking on a new client.[3]

d) Advise on actions to be taken on discovery of an error in a tax return/ unexpected refund.[3]

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e) Advise on tax avoidance and tax evasion and associated penalties.[3]

F Professional skills

1. Communication

a) Inform concisely, objectively and unambiguously, adopting a suitable style and format, and using appropriate technology.[3]

b) Advise using compelling and logical arguments, demonstrating the ability to counter argue where appropriate.[3]

c) Clarify and simplify complex issues to convey relevant information in a way which adopts an appropriate tone and is easily understood by and reflects the requirements of the intended audience.[3]

2. Analysis and evaluation

a) Investigate relevant information from a range of sources, using appropriate analytical techniques, to establish reasons and causes of issues, to assist in decision making and to identify opportunities or solutions.[3]

b) Consider information, evidence and findings in a careful and structured way, reflecting on their implications and how they can be used to best support the interests of the individual, entity or wider business organisation.[3]

c) Assess and apply appropriate judgement when considering ethical, professional or other technical issues, when making conclusions and recommendations, taking into account the implications of such decisions on the entity or individual affected.[3]

d) Appraise information objectively and logically in order to prioritise issues, identify missing information and explore suitable alternatives when making decisions, devising courses of action or providing conclusions or recommendations.[3]

3. Scepticism

a) Explore the underlying reasons for issues, applying the attitude of a questioning mind where appropriate, beyond what is immediately apparent.[3]

b) Question opinions, assertions and assumptions by seeking justifications and obtaining sufficient evidence for either their support and acceptance, or rejection, as well as challenging any limitations or inadequacies in the information available, outlining additional information required to provide a full analysis.[3]

c) Challenge and critically assess the information presented or decisions made in a professional and courteous manner, where this is clearly justified to be in the wider professional, ethical, organisational or public interest.[3]

4. Commercial acumen

a) Demonstrate awareness of organisational, external and other non-tax factors which will affect decisions taken with regard to tax by an individual or an entity.[3]

b) Recognise key issues in a given scenario and use judgement in proposing and recommending commercially viable solutions.[3]

c) Show insight and perception in understanding key tax drivers of an individual or entity, demonstrating acumen in arriving at appropriate recommendations.[3]

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7. Reading list

The Income Tax Act 1967, Latest edition

The Measures for the Collection, Administration and Enforcement of Tax Act 2024

The Promotion of Investments Act 1986, Latest edition

The Real Property Gains Tax Act 1976, Latest edition

Labuan Business Activity Tax Act 1990, Latest edition

Relevant technical articles published on the ACCA global website

Tax Guardian, Various

Chartered Taxation Institute, Malaysia

Thornton's Malaysian Tax commentaries, Richard Thornton, Latest edition, Sweet & Maxwell Asia

Advanced Malaysian Taxation - Principles & Practice, Choong Kwai Fatt, Latest edition, Infoworld

Veerinder on Taxation, Veerinderjit Singh, Latest edition, Arah Pendidikan Sdn Bhd

8. Approach to examining the syllabus

The Taxation Advisory Professional (STA MYS) examination builds upon the technical knowledge and skills examined in the E1 Taxation (E1 MYS) examination. At the Strategic Professional level, candidates will be expected to demonstrate an integrated approach to the subject combined with professional skills to apply more than one tax to a given scenario and offer appropriate advice. The study guide outlines the range of scenarios with each relevant tax inherent within the scenario, which specifies the wide range of contextual application which is required to achieve a satisfactory standard at this level.

The syllabus is assessed by a three-hour 15-minute computer-based examination.

The examination will consist of two sections:

Section A will contain one 50-mark question

Section B will contain two 25-mark questions

Section A

Section A of the examination will be a 50-mark scenario-based question examining multiple taxes. The 50 marks will comprise 40 technical marks and 10 professional skills marks. All four professional skills marks will be examined in Section A.

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Section B

Candidates will be required to answer a further two 25-mark questions in Section B of the examination. Both questions will be scenario based and most likely examine multiple taxes. Each 25-mark question will comprise 20 technical marks and five professional skills marks. Each Section B question will examine a minimum of two professional skills from analysis and evaluation, scepticism and commercial acumen as appropriate to the question.

9. Guide to ACCA examination structure and delivery mode

The structure of examinations varies, depending on the level of the qualification.

The Strategic Professional level is comprised of Essentials and Options examinations. The Strategic Professional examinations contain 100% compulsory questions to encourage candidates to study across the breadth of each syllabus.

The Essential examinations are S1 Business and Sustainability Reporting and S2 Strategic Business Leader.

The S1 Business and Sustainability Reporting examination contains two sections and is comprised of 80 technical marks and 20 professional ethics and professional skills marks.

S2 Strategic Business Leader is ACCA's case study examination and includes pre-seen information which is released to candidates two weeks prior to the examination sitting. The pre-seen information contains background and contextual details in order for candidates to familiarise themselves with the fictitious organisation which they will be examined on and the industry in which it operates. This examination contains 80 technical marks and 20 professional skills marks.

All Options examinations have two sections and contain a total of 80 technical marks and 20 professional skills marks.

All Strategic Professional examinations are assessed by three-hour 15-minute computer-based examinations. ACCA will provide permitted reference materials for candidates to use during the examinations.

The pass mark for all Strategic Professional examinations is 50%.

10. Guide to ACCA examination assessment

ACCA reserves the right to examine anything contained within the study guide at any examination session. This includes knowledge, techniques, principles, theories, and concepts as specified.

For specified financial accounting, audit and tax examinations, except if indicated otherwise, ACCA will publish examinable documents once a year to indicate exactly what regulations and legislation could potentially be assessed within identified examination sessions. For most examinations (not tax), regulation issued, or legislation passed on or before 31 August annually,

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will be assessed from 1 September of the following year to 31 August of the year after. Please refer to the examinable documents for the examination (where relevant) for further information.

Regulations issued or legislation passed in accordance with the above dates may be examinable if the effective date is in the future, unless explicitly stated otherwise in the syllabus and study guide or examinable documents. The terms 'issued' or 'passed' relate to when regulation or legislation has been formally approved.

The term 'effective' relates to when regulation or legislation must be applied to entity transactions and business practices.

The study guide offers more detailed guidance on the depth and level at which the examinable documents will be examined. The study guide should therefore be read in conjunction with the examinable documents list, where applicable.

For STA MYS, generally examinations falling within the period December to September will be based on legislation passed by the previous 31 March, i.e. the examinations in the period December 2026 to September 2027 will be based on legislation passed by 31 March 2026.

For the avoidance of doubt, the examination in September 2027 will be based on Finance Act 2025 874, gazetted on 31 December 2025, and the Measures for the Collection, Administration and Enforcement of Tax Act 2025, Act 875, gazetted on 31 December 2025 plus relevant supplementary legislation (PU Orders) gazetted by 31 March 2026 will be examinable.

11. Learning hours and education recognition

The ACCA Qualification does not prescribe or recommend any particular number of learning hours for examinations because study and learning patterns and styles vary greatly between people and organisations. This also recognises the wide diversity of personal, professional and educational circumstances in which ACCA candidates find themselves.

As a member of the International Federation of Accountants, ACCA seeks to enhance the education recognition of its qualification on both national and international education frameworks, and with educational authorities and partners globally. In doing so, ACCA aims to ensure that its qualifications are recognised and valued by governments and regulatory authorities and employers across all sectors. To this end, ACCA qualifications are currently recognised on the educational frameworks in several countries. Please refer to your national education framework regulator for further information about recognition.

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