

## **Kenyataan Media – Permohonan Ketetapan Awal**

Kenyataan ini bertujuan memperjelaskan semula skop ketetapan awal, iaitu perkiraan yang melibatkan tafsiran Perjanjian Pengelakan Pencukaaian Dua Kali seperti penentuan establismen tetap adalah **tidak terjatuh** di bawah skop ketetapan awal selaras dengan subkaedah 2(1) Kaedah-Kaedah Cukai Pendapatan (Ketetapan Awal) 2008 [P.U.(A) 41/2008].

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## **Media Release – Application of an Advance Ruling**

This announcement is to clarify again the scope of an advance ruling, that is an arrangement that involves the interpretation of Double Taxation Avoidance Agreement such as the determination of permanent establishment **does not fall** within the scope of advance ruling in accordance with the subrule 2(1) of the Income Tax (Advance Ruling) Rules 2008 [P.U. (A) 41/2008]