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This book is designed to provide a frame of reference for students pursuing a Malaysian Taxation for Individuals and Businesses course in local universities, polytechnics and colleges. It is believed that the structured content of the book will facilitate easy reading and understanding of the readers even without any prior knowledge of taxation. This book is designed to provide a frame of reference for students pursuing a Malaysian Taxation for Individuals and Businesses course in local universities, polytechnics and colleges. It is believed that the structured content of the book will facilitate easy reading and understanding of the readers even without any prior knowledge of taxation. Malaysia ' s Taxation System: Contemporary Practices, Issues and Future Direction offers a clear and concise analysis of Malaysia ' s taxation system in terms of its origin and its adaptation to changing economic and social conditions. With unique insights from experienced legal, accounting, and tax practitioners and eminent academics,

this book highlights the need for a holistic review of the taxation system going forward as the country strives for high-income status in the near future. The book provides an in-depth review of the various issues connected with Malaysian tax legislation. It not only discusses the technical aspects but also provides numerous examples to illustrate the law at work. The emphasis is on income taxation, legal provisions, case law decisions, Inland Revenue Department practice and guidelines, as well as administrative aspects relating to tax systems and reforms.

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