

## APPENDIX H: DIRECTOR GENERAL'S PUBLIC RULING

No	Subject Matter of Public Ruling	Issued/ Updated	Compliance		Not Relevant
			Yes	No	
2/2005	Computation of Income Tax Payable by a Resident Individual	06.06.2005	X		
1/2005	Computation of Total Income for Individual	05.02.2005	X		
5/2004	Double Deduction Incentive on Research Expenditure	30.12.2004	X		
4/2004	Employee Share Option Scheme Benefit	09.12.2004	X		
3/2004	Entertainment Expenses	08.11.2004	X		
2/2004	Benefits-in-Kind	08.11.2004	X		
1/2004	Income From Letting of Real Property	30.06.2004	X		
2/2003	"Key-Man" Insurance	30.12.2003	X		
1/2003	Tax Treatment Relating To Leave Passage	05.08.2003	X		
1/2002	Deduction For Bad & Doubtful Debts And Treatment Of Recoveries	02.04.2002	X		
7/2001	Basis Period For Business & Non-Business Source (Companies)	03.04.2001	X		
6/2001	Basis Period For A Business Source (Individuals & Persons Other Than	30.04.2001	X		
5/2001	Basis Period For A Business Source (Co-operatives)	30.04.2001	X		
4/2001	Basis Period For A Non-Business Source (Individuals & Persons Other Than Companies)	30.04.2001	X		
3/2001	Appeal against an assessment	18.01.2001	X		
2/2001	Computation Of Initial & Annual Allowances In Respect Of Plant & Machinery	18.01.2001	X		
1/2001	Ownership Of Plant And Machinery For The Purpose Of Claiming Capital Allowances	18.01.2001	X		
8/2000	Wilful Evasion Of Tax And Related Offences	30.12.2000	X		
7/2000	Providing Reasonable Facilities And Assistance	16.06.2000	X		
6/2000	Keeping Sufficient Records (Persons Other Than Companies Or Individuals)	30.06.2001	X		
6/2000	Keeping Sufficient Records (Persons Other Than Companies Or Individuals)	01.03.2000	X		
5/2000	Keeping Sufficient Records (Individuals & Partnerships)	30.06.2001	X		

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5/2000	Keeping Sufficient Records (Individuals & Partnerships)	01.03.2000	X		
4/2000	Keeping Sufficient Records (Companies And Co-operatives)	30.06.2001	X		
4/2000	Keeping Sufficient Records (Companies And Co-operatives)	01.03.2000	X		
3/2000	Basis Period For A Business Source (Individuals & Persons Other Than	01.03.2000	X		
2/2000	Basis Period For A Business Source (Companies & Co-operatives)	01.03.2000	X		
1/2000	Basis Period For A Non-Business Source	01.03.2000	X		