

## Single Filing Individual Return (other than surviving spouses and heads of households)

Tax Rate	2023 Taxable Income	2022 Taxable Income
10%	\$0 to \$11,000	\$0 to \$10,275
12%	Over \$11,000 to \$44,725	Over \$10,275 to \$41,775
22%	Over \$44,725 to \$95,375	Over \$41,775 to \$89,075
24%	Over \$95,375 to \$182,100	Over \$89,075 to \$170,050
32%	Over \$182,100 to \$231,250	Over \$170,050 to \$215,950
35%	Over \$231,250 to \$578,125	Over \$215,950 to \$539,900
37%	Over \$578,125	Over \$539,900

# Tax Bracket Update Tutorial

**Michael E. Kolowich**

## **Tax Bracket Update Tutorial:**

Malaysian Corporate Taxation: Incorporating the Updates in Budget 2024 Noraza Mat Udin, Aryati Juliana Sulaiman, Idawati Ibrahim, Saliza Abdul Aziz, 2024-01-01 Contents of this book include the updates and announcements made in Malaysia's 2024 Budget on tax matters related to companies. Apart from the Income Tax Act 1967, it also incorporates the Service Tax Amendment Act 2020, Sales Tax Amendment Act 2020, Real Property Gain Tax Act 1976, Promotion of Investment Act 1986, as well as the most recent Public Rulings guidelines and other relevant materials published by Inland Revenue Board of Malaysia. Hence, it benefits not only students but also those with an interest in Malaysian corporate taxation. This book consists of 11 chapters which covers indirect taxes, double taxation relief, withholding tax basis period, company taxation, investment incentives, specialised industries, estate under administration, settlement and trust body, cooperatives, societies, trade associations, and clubs. Real property gain tax and taxation on Islamic based transactions. Explanations, illustrations, and comprehensive examples with suggested solutions are provided for each topic to help students comprehend the materials better. There are also questions for tutorial discussion to allow students to apply their knowledge in tax computation.

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