

7 January 2005

Circular No. 1/2005

TO ALL MEMBERS

1. PUBLIC RULING 5/2004

We wish to inform members that the Inland Revenue Board (IRB) has released Public Ruling No. 5/2004 on DOUBLE DEDUCTION INCENTIVE ON RESEARCH EXPENDITURE.

The Public Ruling is available for downloading from the Inland Revenue Board's website at http://www.hasilnet.org.my/melayu/pdf/Ketetapan_Umum5-2004.pdf (Malay version)

[http://www.hasilnet.org.my/english/pdf/ruling_5_\(2004\).pdf](http://www.hasilnet.org.my/english/pdf/ruling_5_(2004).pdf) (English version)

or at <http://www.mit.org.my> (English version only).

Regards,



CHOW KEE KAN
Honorary Secretary