

20 September 2005

Circular No. 15/2005

TO ALL MEMBERS

1. Public Ruling 3/2005

We wish to inform members that the Inland Revenue Board (IRB) has released Public Ruling No. 3/2005 on LIVING ACCOMMODATION BENEFIT PROVIDED FOR THE EMPLOYEE BY THE EMPLOYER.

The Public Ruling is available for downloading from the IRB's website at

<http://www.hasilnet.org.my/melayu/pdf/KetetapanUmum03.pdf> (Malay version)

<http://www.hasilnet.org.my/english/pdf/PublicRuling03.pdf> (English version)

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

2. Deduction For Promotion of Exports Provided Under Promotion of Investments Act 1986 and Income Tax (Deduction For Promotion of Exports) Rules 2002 - P.U. (A) 115/2002

Deduction Under Income Tax (Deductions For Promotion of Export of Higher Education) Rules 2001 - P.U. (A) 185 and (Deductions For Promotion of Export of Higher Education) (Amendment) Rules 2003 - P.U. (A) 261

We wish to inform members that the above guidelines and application forms are now available in the IRB's website at www.hasilnet.org.my.

Warm Regards,



Harpal Singh Dhillon

Honorary Secretary