

e-CTIM No.21/2013

8 February 2013

TO ALL MEMBERS

TECHNICAL

[Public Ruling No.1/2013 – Deductions for Promotion of Exports](#)

Public Ruling No.1/2013 was issued on 4 February 2013 by the Inland Revenue Board (IRB). It provides clarification on the eligibility for deduction of expenditure incurred for the promotion of exports under the Section 41 of the Promotion of Investments Act 1986 and the following gazette Orders:-

- Income Tax (Promotion of Exports) (Amendment) Rules 2001 [P.U.(A) 170/2001]
- Income Tax (Promotion of Exports) Rules 2002 [P.U.(A) 115/2002]
- Income Tax (Promotion of Exports) Rules (No.2) 2002 [P.U.(A) 116/2002]
- Income Tax (Promotion of Exports) Rules (No.2) (Amendment) 2002 [P.U.(A) 355/2002]
- Income Tax (Promotion of Exports) Rules (No.3) 2002 [P.U.(A) 117/2002]
- Income Tax (Promotion of Exports)(Amendment) Rules 2003 [P.U.(A) 267/2003], and
- Income Tax (Promotion of Exports) Rules 2007 [P.U.(A) 14/2007].

The Public Ruling replaces the *Guidelines on Deduction for Promotion of Exports*.

Please inform us in writing if you have any concerns on this [Public Ruling](#).

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