

e-CTIM TECH-DT 87/2015

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TO ALL MEMBERS

TECHNICAL

Direct Taxation

LIST OF NEW PUBLIC RULINGS ISSUED BY LHDNM

Please be informed that the Inland Revenue Board of Malaysia (LHDNM) has recently issued the following Public Rulings:

| No | Public Ruling | Date Issued |
|----|--|------------------|
| 1 | PR No.8-2015 on Loan or Advances to Director by A Company | 30 November 2015 |
| 2 | PR No.9-2015 on Deduction of Interest Expense and Recognition of Interest Income for Loan Transactions Between Related Persons | 3 December 2015 |
| 3 | PR No.10-2015 on Investment Holding Company <i>[Replaces PR No.3-2011]</i> | 16 December 2015 |
| 4 | PR No.11-2015 on Tax Incentive for Angel Investor | 16 December 2015 |
| 5 | PR No.12-2015 on Recovery from Persons Leaving Malaysia | 17 December 2015 |

Members may view the PRs at the websites of the [Institute](#) and the [LHDNM](#).

You may write to the Institute at technical@ctim.org.my or secretariat@ctim.org.my in respect of any concern or comments you may have on the above public rulings.

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