

TO ALL MEMBERS

TECHNICAL

Direct Tax

PUBLIC RULING NO. 10/2016 ON INDUSTRIAL BUILDINGS PART II

Please be informed that the Inland Revenue Board of Malaysia (LHDNM) has recently uploaded the [Public Ruling No. 10/2016 on Industrial Buildings Part II](#) dated 5 December 2016 on its website.

The Public Ruling (PR) explains the types of buildings that qualify as industrial buildings under the provisions of [paragraph 80, Schedule 3 of the Income Tax Act 1967 \(ITA\)](#) through the Income Tax Rules (ITR) made by the Minister of Finance e.g. old folks care centre, building in the Cyberjaya Flagship Zone used by an approved MSC status company, building used by a BioNexus status company, building under a privatization project and private financing initiatives, kindergarten, child care centre, commercial building in the Tun Razak Exchange used by a Tun Razak Marquee status company, subject to conditions stipulated in the relevant ITR.

Members may read the PR in full 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 suggestions, concern or comments you may have on the [PR](#) so that we may raise them to the LHDNM.

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