

**TO ALL MEMBERS**

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**TECHNICAL**

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**Direct Tax**

**PUBLIC RULING NO. 11/2016 ON TAX BORNE BY EMPLOYERS**

Please be informed that the Inland Revenue Board of Malaysia (LHDNM) has recently uploaded the [Public Ruling No. 11/2016 on Tax Borne by Employers](#) dated 8 December 2016 on its website.

The Public Ruling (PR) explains the computation of –

- (a) perquisite relating to income tax of an employee borne by an employer; and
- (b) tax payable by the employee who is entitled to this perquisite.

It replaces [PR No.2/2006](#) dated 17 January 2006. The contents of PR No. 2/2006 have been rewritten, rearranged and updated. Some examples have been deleted and some new examples have been inserted.

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](mailto:technical@ctim.org.my) or [secretariat@ctim.org.my](mailto: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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