

TO ALL MEMBERS

TECHNICAL

Direct Tax

PUBLIC RULING NO. 12/2016 ON TAXATION OF INCOME FROM EMPLOYMENT ON BOARD A SHIP

Please be informed that the Inland Revenue Board of Malaysia (LHDNM) has recently uploaded the [Public Ruling No. 12/2016 on Taxation of Income from Employment on Board a Ship](#) dated 9 December 2016 on its website.

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.

Disclaimer

This document is meant for the members of the Chartered Tax Institute of Malaysia (CTIM) only. CTIM has taken all reasonable care in the preparation and compilation of the information contained in this E-CTIM. CTIM herein expressly disclaims all and any liability or responsibility to any person(s) for any errors or omissions in reliance whether wholly or partially, upon the whole or any part of this E-CTIM.