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Direct Tax

[Public Ruling No.2/2016 on Venture Capital Tax Incentives](#)

The Inland Revenue Board of Malaysia (LHDNM) has uploaded the [Public Ruling \(PR\) No.2/2016 on Venture Capital Tax Incentives](#) published on 9 May 2016, on its website.

The objective of this PR is to explain the tax incentives in relation to the venture capital industry in Malaysia including the following:-

- Tax Exemption Incentive for a Venture Capital Company Investing in a Venture Company
- Tax Deduction Incentive for an Individual or a Company Investing in a Venture Company
- Tax Incentive for a Venture Capital Management Corporation

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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