

**e-CTIM TECH-DT 67/2016**

**16 August 2016**

**TO ALL MEMBERS**

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**TECHNICAL**

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**Direct Tax**

**[Public Ruling No. 4/2016 on Tax Incentives for Child Care Centre and Kindergarten Operators](#)**

The Inland Revenue Board of Malaysia (LHDNM) has recently uploaded the [Public Ruling No. 4/2016 on Tax Incentives for Child Care Centre and Kindergarten Operators](#) dated 9 August 2016, on its website.

The objective of this [PR](#) is to explain the tax treatment on the incentives given to child care centre and kindergarten operators.

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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