

**e-CTIM TECH-DT 8/2016**

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**TO ALL MEMBERS**

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**TECHNICAL**

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## **Direct Tax**

### **[Public Ruling No.1/2016 on Agriculture Allowances](#)**

The Inland Revenue Board of Malaysia (LHDNM) has uploaded the [Public Ruling \(PR\) No.1/2016 on Agriculture Allowances](#) published on 20 January 2016, on its website.

The [PR](#) provides guidance on tax treatment of qualifying agriculture expenditure with illustration on the computation of agriculture allowances and charges. It has also dealt with the tax treatment on receipt of a grant or subsidy.

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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