

**e-CTIM TECH-DT 72/2017**

**16 October 2017**

**TO ALL MEMBERS**

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**TECHNICAL**

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**Direct Taxation**

**[PUBLIC RULING NO. 6/2017 ON WITHHOLDING TAX ON INCOME OF A NON-RESIDENT PUBLIC ENTERTAINER](#)**

The Inland Revenue Board of Malaysia (LHDNM) has recently uploaded the [Public Ruling \(PR\) No. 6/2017 on Withholding Tax on Income of a Non-Resident Public Entertainer](#) dated 12 October 2017 on its website.

The objective of this [PR](#) is to explain the income received by a non-resident public entertainer in Malaysia; deduction of tax from income received by a non-resident public entertainer; and consequence of not remitting tax deducted from income received by a non-resident public entertainer.

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 No. 6/2017](#) so that we may raise them to the LHDNM.

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