

TECHNICAL

Direct Taxation

PUBLIC RULINGS NO.9/2017, NO.10/2017 AND NO.11/2017

The Inland Revenue Board of Malaysia (LHDNM) has uploaded the Public Rulings (PR) [No.9/2017](#), [PR No.10/2017](#) and [PR No.11/2017](#) dated 22 December 2017 on its website as follows:

1) [PR No.9/2017 on Reinvestment Allowance Part I – Manufacturing Activity](#)

The objective of this [PR](#) is to assist a company resident in Malaysia and engaged in manufacturing activities in ascertaining its eligibility to claim reinvestment allowance (RA) and provide clarification in relation to projects that qualify for RA; expenditures that qualify for RA; period of eligibility; and computation of RA.

The contents of [PR No.6/2012](#) have been rewritten, rearranged and updated.

2) [PR No.10/2017 on Reinvestment Allowance Part II – Agricultural and Integrated Activities](#)

The objective of this [PR](#) is to assist a company resident in Malaysia and engaged in agricultural and integrated activities in ascertaining its eligibility to claim RA and provide clarification in relation to projects that qualify for RA; expenditures that qualify for RA; period of eligibility; and computation of RA.

The contents of [PR No.6/2012](#) have been rewritten, rearranged, updated and this PR should be read together with [PR No.9/2017](#).

3) [PR No.11/2017 on Residence Status of Individuals](#)

The objective of this [PR](#) is to explain the determination of residence status for individuals. This PR replaces the [PR No.6/2011](#) dated 16 May 2011.

Members may read the PRs in full on 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 No.9/2017](#), [PR No.10/2017](#) and [PR No.11/2017](#) so that we may raise them to the LHDNM.

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