
TECHNICAL

Direct Taxation

[PUBLIC RULING NO.2/2018 ON TAX INCENTIVE FOR RETURNING EXPERT PROGRAMME](#)

The Inland Revenue Board of Malaysia (LHDNM) has uploaded the Public Ruling (PR) No. 2/2018 on Tax Incentive for Returning Expert Programme (REP) dated 2 May 2018 on its website.

The objective of this PR is to explain the tax treatment in respect of tax incentives in relation to the REP to attract Malaysian citizens who work overseas as a professional to return to work in Malaysia.

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 No. 2/2018](#) so that we may raise them to the LHDNM.

Disclaimer

This document is meant for the members of the Chartered Tax Institute of Malaysia (CTIM) only. CTIM has taken all reasonable care in the preparation and compilation of the information contained in this e-CTIM. CTIM herein expressly disclaims all and any liability or responsibility to any person(s) for any errors or omissions in reliance whether wholly or partially, upon the whole or any part of this e-CTIM.