

e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

05 July 2018

TO ALL MEMBERS

TECHNICAL

Direct Tax

AMENDMENTS TO PUBLIC RULING (PR) NO. 1/2014 WITHHOLDING TAX ON SPECIAL CLASSES OF INCOME

The above PR was amended on 27 June 2018. The <u>original PR</u> was issued by LHDNM on 23 January 2014 as reported in our <u>e-CTIM TECH-DT 6/2014</u> dated 13 February 2014. The LHDNM has indicated that the amendments are as follows:

"Paragraph 14.1 and 19, Examples 24, 25, 29, 30, 31 and 36 amended on 27.06.2018. Paragraph 8.5(f) deleted on 27.06.2018."

Members may view the amended PR at the websites of the Institute and the LHDNM.

You may write to the Institute at <u>technical@ctim.org.my</u> or <u>secretariat@ctim.org.my</u> in respect of any suggestions, concern or comments you may have on the <u>PR</u> so that we may raise them to the LHDNM.

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