
TECHNICAL

Direct Taxation

LHDNM - Public Ruling No. 3/2018, No. 4/2018, No. 5/2018 and No. 6/2018

The following Public Rulings (PRs) have been uploaded in the website of the LHDNM: -

1. Public Rulings No. 3/2018 - Qualifying Expenditure and Computation of Industrial Building Allowance

Public Rulings	Title	Date of Publication	Objective
No. 3/2018	Qualifying Expenditure and Computation of Industrial Building Allowance	12.09.2018	To explain the tax treatment in relation to qualifying building expenditure (QBE) and the computation of industrial building allowances (IBA).

Note:

This PR is the first edition

2. Public Rulings No. 4/2018 - Taxation of A Resident Individual Part I - Gifts or Contributions and Allowable Deductions

Public Rulings	Title	Date of Publication	Objective
No. 4/2018	Taxation of A Resident Individual Part I - Gifts or Contributions and Allowable Deductions	13.09.2018	To explain on gifts or contributions made by a resident individual that are allowable in determining the total income for a year of assessment (YA) and tax deductions that are allowable to a resident individual in computing his chargeable income for a YA.

Note:

This PR is the second edition and replaces [PR No. 2/2005](#) dated 6 June 2005, [Addendum to PR No. 2/2005](#) dated 6 July 2006 and [Second Addendum to PR 2/2005](#) dated 3 January 2008)

The updates and amendments can be found on page 32, Note no. 7 of the PR No. 4/2018.

3. Public Rulings No. 5/2018 - Taxation of A Resident Individual Part II - Computation of Total Income and Chargeable Income

Public Rulings	Title	Date of Publication	Objective
No. 5/2018	Taxation of A Resident Individual Part II - Computation of Total Income and Chargeable Income	13.09.2018	To explain the computation of total income and chargeable income of a resident individual who derives income from business, employment and other sources.

Note:

This PR is the second edition and replaces [PR No. 1/2005](#) dated 5 February 2005, [PR No. 2/2005](#) dated 6 June 2005, [Addendum to PR No.2/2005](#) dated 6 July 2006 and [Second Addendum to PR No. 2/2005](#) dated 3 January 2008 that has been amended, updated and rearranged.

This PR must be read together with [PR No. 4/2018](#) entitled "Taxation Of A Resident Individual Part I – Gifts Or Contributions And Allowable Deductions" and [PR No. 6/2018](#) entitled "Taxation of a Resident Individual Part III – Computation of Income Tax and Tax Payable".

4. Public Rulings No. 6/2018 - Taxation of a Resident Individual Part III - Computation of Income Tax and Tax Payable

Public Rulings	Title	Date of Publication	Objective
No. 6/2018	Taxation of a Resident Individual Part III - Computation of Income Tax and Tax Payable	13.09.2018	To explain the computation of income tax and the tax payable by an individual who is resident in Malaysia.

Note:

This PR is the second edition and must be read together with the [PR No. 4/2018](#) entitled "Taxation of a Resident Individual Part I – Gifts and Contributions and Allowable Deductions" and [PR No. 5/2018](#) entitled "Taxation of a Resident Individual Part II – Computation of Total Income and Chargeable Income".

This PR replaces [PR No. 2/2005](#) entitled "Computation of Income Tax Payable by a Resident Individual".

Members may view the above updates 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 Public Rulings so that we may raise them to the LHDNM.

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