

TECHNICAL

Direct Taxation

PUBLIC RULING NO. 9/2018 ON TAXATION OF UNIT HOLDERS OF REAL ESTATE INVESTMENT TRUST / PROPERTY TRUST FUNDS

The Inland Revenue Board of Malaysia (LHDNM) has uploaded the Public Ruling (PR) No. 9/2018 on Taxation of Unit Holders of Real Estate Investment Trust / Property Trust Funds dated 12 October 2018 on its website.

This 2nd edition PR replaces the [PR No. 7/2012](#) dated 29 October 2012. The list of updates and amendments can be found on page 7 of the PR No. 9/2018.

The objective of this PR is to explain the tax treatment of distribution of income from real estate investment trusts / property trust funds in Malaysia to its unit holders.

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. 9/2018](#) so that we may raise them to the LHDNM.

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