

TECHNICAL

Direct Taxation

[Public Ruling No. 12/2018 on Income from letting of Real Property](#)

The Inland Revenue Board of Malaysia (LHDNM) has uploaded the Public Ruling (PR) No. 12/2018 on Income from Letting of Real Property dated 19 December 2018 on its website.

This PR is the third edition and replaces [PR No. 4/2011](#) dated 10 March 2011 (as reported in our [e-CTIM No.13/2011](#) dated 1 April 2011). The updates and amendments can be found on page 28 of the PR No. 12/2018.

The objective of this PR is to explain the letting of real property as a business source under paragraph 4(a) and as a non-business source under paragraph 4(d) of the Income Tax Act 1967.

Members may view the above PR 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 so that we may raise them to the LHDNM.

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