

TECHNICAL

Direct Taxation

LHDNM - PUBLIC RULING NO. 10/2019 AND PUBLIC RULING NO. 11/2019

The following Public Rulings (PRs) have been uploaded in the website of the [Inland Revenue Board of Malaysia \(LHDNM\)](#): -

Public Ruling	Title	Date of Publication	Objective	Note
No.10/2019	Withholding Tax on Special Classes of Income	10.12.2019	<p>The objective of this PR is to explain: -</p> <ul style="list-style-type: none"> • special classes of income that are chargeable to tax under section 4A of the Income Tax Act 1967 (ITA); • deduction of tax from special classes of income; and • consequences of not deducting and remitting the tax from special classes of income. 	<p>This PR is the 3rd edition and replaces PR No. 11/2018 dated 5 December 2018 (as reported in our e-CTIM TECH-DT 91/2018 dated 10 December 2018).</p> <p>The list of updates and amendments can be found on page 41 of the PR No. 10/2019.</p>
No. 11/2019	Benefits in Kind	12.12.2019	<p>The objective of this PR is to explain: -</p> <ul style="list-style-type: none"> • the tax treatment in relation to benefit in kind (BIK) received by an employee from his employer for exercising an employment; and • the method of ascertaining the value of BIK in order to determine the amount to be taken as gross income from employment of an employee. 	<p>This PR is the 2nd edition and replaces PR No. 3/2013 dated 15 March 2013 (as reported in our e-CTIM TECH 41/2013 dated 26 March 2013).</p> <p>The list of updates and amendments can be found on page 24 of the PR No. 11/2019.</p> <p>This PR needs to be</p>

				read together with PR No. 5/2019 on Perquisites from Employment dated 19 November 2019 (as reported in our e-CTIM TECH-DT 96/2019 dated 28 November 2019.
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Members may view the above PRs 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 PRs so that we may raise them to the LHDNM.

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