

**e-CTIM TECH-DT 25/2019
TO ALL MEMBERS**

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TECHNICAL

Direct Taxation

PUBLIC RULING NO. 2/2019 ON DIRECTOR'S LIABILITY

The Inland Revenue Board of Malaysia ("LHDNM") has uploaded the Public Ruling (PR) No. 2/2019 on Director's Liability dated 14 March 2019 on its website.

The objective of this Public Ruling ("PR") is to explain the liabilities of a company director in respect of the company's tax i.e. any tax that is due and payable by a company; and any debt that is due and payable by the company as an employer in relation to tax deductions from emoluments and pensions under the Monthly Tax Deduction ("MTD").

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. 2/2019](#) so that we may raise them to the LHDNM.

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