

TECHNICAL

Direct Taxation

LHDNM - PUBLIC RULING NO. 8/2019 AND PUBLIC RULING NO. 9/2019

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. 8/2019	Notification of Change of Accounting Period by A Company / Limited Liability Partnership / Trust Body / Co-operative Society	6.12.2019	The objective of this PR is to explain the requirement to notify the Director General of Inland Revenue (DGIR) on any change of accounting period by a company, limited liability partnership, trust body or co-operative society, which has to make payment by instalments on an estimate of tax payable for a year of assessment (YA).	This PR is the 2 nd edition and replaces PR No. 7/2011 dated 23 August 2011 (as reported in our e-CTIM No.36/2011 dated 8 September 2011).
No. 9/2019	Residence Status of Companies and Bodies of Persons	6.12.2019	The objective of this PR is to provide an explanation on the determination of the residence status of companies and bodies of persons	This PR is the 2 nd edition and replaces PR No. 5/2011 dated 16 May 2011 (as reported in our e-CTIM No.22/2011 dated 8 June 2011). The list of updates and amendments can be found on page 18 of the PR No. 9/2019.

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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