

TECHNICAL

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**Direct Taxation**

**[LHDNM – FAQ on Special Deduction for Corporate Taxpayers and Other Taxpayers on Rental Reduction offered to SME Tenants \(updated on 28 April 2020\)](#)**

Further to our [e-CTIM TECH-DT 33/2020](#) dated 27 April 2020, the Inland Revenue Board of Malaysia (“LHDNM”) has uploaded [frequently asked questions](#) (“FAQ”) updated on 28 April 2020 on special deduction for corporate taxpayers and other taxpayers on rental reduction offered to small and medium enterprise (“SME”) tenants on its website. The updates are in red in the FAQ for easy reference.

Members may read the FAQ in full on the websites of the [Institute](#) and the [LHDNM](#).

You may write to the Institute at [technical@ctim.org.my](mailto:technical@ctim.org.my) or [secretariat@ctim.org.my](mailto:secretariat@ctim.org.my) in respect of any suggestions, concern or comments you may have on the [FAQ](#).

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