

TECHNICAL

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Direct Taxation

**LHDNM TECHNICAL GUIDELINES: GUIDELINES ON THE APPLICATION OF SUBSECTIONS 12(3) AND 12(4) OF THE ITA 1967 IN DETERMINING A "PLACE OF BUSINESS"**

The Inland Revenue Board of Malaysia ("LHDNM") has issued [Guidelines on The Application of Subsections 12\(3\) and 12\(4\) of the Income Tax Act \(ITA\) 1967 in determining a "Place of Business"](#) dated 21 May 2020 ("Guidelines") on their website.

The objective of this Guidelines is to provide clarification on the application of subsections 12(3) and 12(4) of the ITA 1967 in determining the "place of business" of a person in Malaysia.

Members may read the Guidelines issued by the LHDNM in full at the websites of the [Institute](#) and the [LHDNM](#).

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