

TECHNICAL

Direct Taxation

LHDNM – PUBLIC RULINGS NO. 7/2020 & 8/2020

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.7/2020	Appeal Against an Assessment and Application for Relief	7.10.2020	To explain procedures with regard to appeal and application for relief in line with the provisions of the Income Tax Act 1967 and Form Q and Form N appeal procedures.	This PR is the third edition and it replaces PR No. 12/2017 dated 29 December 2017 (our e-CTIM TECH-DT 5/2018 dated 17 January 2018 refers). The updates and amendments are listed in paragraph 16 on page 17 of this PR .
No.8/2020	Taxation of a Resident Individual Part I - Gifts or Contributions and Allowable Deductions	9.10.2020	To explain gifts or contributions made by a resident individual that are allowable in determining the total income for a year of assessment (YA) and tax deductions that are allowable to a resident individual in computing his chargeable income for a YA.	This PR is the third edition and it replaces PR No. 4/2018 dated 13 September 2018 (our e-CTIM TECH-DT 61/2018 dated 25 September 2018 refers). The updates and amendments are listed in paragraph 7 on pages 38 and 39 of this PR .

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 in respect of any suggestions, concern or comments you may have on the above PRs so that we may raise them to the LHDNM.

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