

TECHNICAL

Direct Taxation

LHDNM – PUBLIC RULINGS NO. 9/2020, 10/2020 AND 11/2020

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.9/2020	Taxation of Trusts	6.11.2020	To explain the taxation of trusts including the ascertainment of a trust beneficiary's statutory income from the trust.	
No.10/2020	Reinvestment Allowance Part I - Manufacturing Activity (3rd Edition)	6.11.2020	To assist a company resident in Malaysia which engages in manufacturing or agricultural and integrated activities in ascertaining its eligibility to claim reinvestment allowance (RA) and provide clarification	This PR replaces the PR No.9/2017 dated 22 December 2017 ¹ . The updates and amendments are listed in paragraph 14 on page 44 of the PR No. 10/2020.
No.11/2020	Reinvestment Allowance Part II - Agricultural and Integrated Activities (2nd Edition)	10.11.2020	in relation to projects and expenditures that qualify for RA, period of eligibility, computation of RA and limitation of maximum period to absorb RA balances.	This PR replaces the PR No.10/2017 dated 22 December 2017 ¹ and should be read together with PR No.10/2020 entitled Reinvestment Allowance Part 1 – Manufacturing Activity. The updates and amendments are listed in paragraph 10 on page 20 of the PR No.

				11/2020.
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Note 1 : Our [e-CTIM TECH-DT 98/2017](#) dated 28 December 2017 refers.

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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