

**e-CTIM No.71/2011**

**19 December 2011**

**TO ALL MEMBERS**

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**TECHNICAL**

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**New Public Ruling issued on 5 December 2011**

**Public Ruling No.10/2011 - Gratuity**

The Inland Revenue Board (IRB) has issued the above Public Ruling on 5 December 2011. The Public Ruling is effective from the year of assessment 2011. Members are encouraged to review the Public Ruling and forward comments, if any, to the Institute as soon as possible for submission to the IRB.

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