

### e-CIRCULAR TO MEMBERS

### **CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)**

e-CTIM No.76/2011 29 December 2011

TO ALL MEMBERS

#### **TECHNICAL**

## Public Ruling No.11/2011 on Bilateral Credit and Unilateral Credit

Please be informed that the Inland Revenue Board (IRB) has just uploaded Public Ruling No.11/2011: Bilateral Credit and Unilateral Credit dated 20 December 2011. You may view the Public Ruling on the website of the Institute and the website of the IRB.

# <u>Public Ruling No.12/2011 on Tax Exemption on Employment Income of Non-Citizen</u> <u>Individuals Working for Certain Companies in Malaysia</u>

Please be informed that the Inland Revenue Board (IRB) has just uploaded Public Ruling No.12/2011: Tax Exemption on Employment Income of Non-Citizen Individuals Working for Certain Companies in Malaysia. You may view the Public Ruling on the website of the Institute and the website of the IRB.

Please study the Public Ruling carefully and let us have your feedback and any enquiry so that we may raise it to the IRB.

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