

e-CTIM No.3/2013

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TO ALL MEMBERS

TECHNICAL

Direct Taxation

Please be informed that the Inland Revenue Board (IRB) has uploaded Public Rulings (PR) [No.11/2012](#) and [No.12/2012](#) dated 13 December 2012 and 24 December 2012 respectively. Members may view the Public Rulings on the websites of the Institute and the IRB.

PR No.11/2012: [Employee Share Scheme Benefit](#)

This Public Ruling illustrates, with examples, the tax treatment in respect of a benefit arising from employee share schemes received by an employee from his employer by reason of his employment. The PR replaces PR No.4/2004: Employer Share Option Scheme Benefit, issued on 9 December 2004.

PR No.12/2012: [Share Schemes Benefit For Cross-Border Employees](#)

The objective of this PR is to explain the tax treatment in respect of a benefit arising from an employee share scheme received by:-

- (a) employees from Malaysia who are seconded to work overseas, and
- (b) *foreign national* employees who are seconded to Malaysia.

We would be pleased if you could let us have your feedback and/or enquiry, so that we may raise it to the IRB.

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