

e-CTIM No.40/2009

26 August 2009

**TO ALL MEMBERS**

**TECHNICAL**

**Direct Taxation**

**1. 3<sup>rd</sup> Addendum to Public Ruling on Perquisites from Employment (PR. No.1-2006)**

The Inland Revenue Board (IRB) has issued the 3<sup>rd</sup> Addendum to Public Ruling on Perquisites from Employment on 30 July 2009 and uploaded to its website on 19 August 2009. The addendum is in line with the decision of the Ministry of Finance to extend the income tax exemption to meal allowance and daily allowance for overtime and outstation/overseas assignments from the year of assessment 2008. (Please refer to our e-CTIM No.33-2009.)

Members can view the public ruling at the website of the Institute or the website of the IRB at [http://www.hasil.gov.my/lhdnv3e/documents/KetetapanUmum/2006/PR\\_add03\\_01\\_06.pdf](http://www.hasil.gov.my/lhdnv3e/documents/KetetapanUmum/2006/PR_add03_01_06.pdf). You may also [click here](#) to view the ruling.

**PUBLICATION**

**2010 Budget Commentary and Tax Information**

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