

TO ALL MEMBERS

TECHNICAL

Direct Taxation

**[Public Ruling No.2/2013 – Perquisites From Employment;](#) and
[Public Ruling No.3/2013 – Benefits In Kind.](#)**

Please be informed that the Inland Revenue Board (IRB) issued [Public Ruling No.2/2013](#) on 28 February 2013 and [Public Ruling No.3/2013](#) on 15 March 2013.-

[Public Ruling No.2/13 – Perquisites From Employment](#)

This Ruling has been published to **merge Public Ruling No.1/2006** issued on 17 January 2006 **with** –

- (a) Addendum to Public Ruling No.1/2006 dated 30 August 2007;
- (b) Second Addendum to Public Ruling No. 1/2006 dated 25 February 2009; and
- (c) Third Addendum to Public Ruling No.1/2006 dated 30 July 2009.

[Public Ruling No.3/2013 – Benefits In Kind](#)

This Ruling has been published to **merge Public Ruling No.2/2004** issued on 8 November 2004 **with** –

- (a) Addendum to Public Ruling No.1/2004 dated 20 May 2005;
- (b) Second Addendum to Public Ruling No. 2/2004 dated 17 January 2006;
- (c) Third Addendum to Public Ruling No.1/2004 dated 17 April 2009; and
- (d) Fourth Addendum to Public Ruling No.2/2004 dated 19 April 2010.

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