

e-CTIM TECH 64/2013

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TO ALL MEMBERS

TECHNICAL

Direct Taxation

PUBLIC RULING (PR) NO. 7-2013 – UNIT TRUST FUNDS PART I – AN OVERVIEW

The above PR dated 28 May 2013 was uploaded to the IRB website on 6 June 2013. It forms part of the PRs on Unit Trust Funds. Members were informed about the other PRs, PR No.5 and 6, via our [e-CTIM TECH 62-2013](#) dated 5 June 2013.

This PR gives a general overview of the unit trust fund and property trust governed by [Securities Commission](#) (SC) but excludes the real estate investments trust (REIT) and property trust fund (PTF). It explains the operational and regulatory framework of unit trust funds in Malaysia and differentiates the conventional unit trust fund from Islamic Unit Trust Funds, in terms of their structures, activities and income. A Unit trust / Property trust (excluding REIT/PTF) is required to file an Income Tax Return Form, TC, within 7 months from the date following the end of the accounting period.

You may write to the Institute at technical@ctim.org.my or secretariat@ctim.org.my in respect of any concern or comments you may have on the [Public Ruling](#).

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