

TECHNICAL

---

Direct Taxation

**Public Ruling (PR) No. 11-2013 on Pre-Operational Business Expenditure**

The Inland Revenue Board (IRB) has uploaded [Public Ruling No.11-2013: Pre-Operational Business Expenditure](#) on 20 November 2013 on its website.

The above PR supersedes *PR No.2-2010 on Allowable Pre-Operational and Pre-Commencement of Business Expenses* issued on 3 June 2010.

As a member, you may write to the Institute at [technical@ctim.org.my](mailto:technical@ctim.org.my) or [secretariat@ctim.org.my](mailto:secretariat@ctim.org.my) in respect of any concern or comments you may have on the PR.

**Disclaimer**

This document is meant for the members of the Chartered Tax Institute of Malaysia (CTIM) only. CTIM has taken all reasonable care in the preparation and compilation of the information contained in this E-CTIM. CTIM herein expressly disclaims all and any liability or responsibility to any person(s) for any errors or omissions in reliance whether wholly or partially, upon the whole or any part of this E-CTIM.