

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 or secretariat@ctim.org.my in respect of any concern or comments you may have on the PR.

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