

TECHNICAL

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Direct Taxation

**New Public Rulings No.11/2014 & No.12/2014**

On 7 January 2015, the Lembaga Hasil Dalam Negeri Malaysia (LHDNM) uploaded the following two public rulings on their website:

[Public Ruling \(PR\) No. 11/2014: Forest Allowances and Expenses Relating to Timber Extraction and](#)

[Public Ruling \(PR\) No. 12/2014: Qualifying Plant and Machinery for Claiming Capital Allowance](#)

Both Public Rulings were issued on 31 December 2014.

PR No.12/2014 replaces PR No.2/2001.

Members may view the full Public Rulings at the websites of the [Institute](#) and the [LHDNM](#).

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 above public rulings.

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