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TECHNICAL

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Direct Taxation

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**[Public Ruling \(PR\) No. 2/2015 on Taxation of Real Estate Investment Trust or Property Trust Fund](#)**

The Inland Revenue Board of Malaysia (LHDNM) has recently uploaded the [PR No. 2/2015 on Taxation of Real Estate Investment Trust or Property Trust Fund](#) published on 19 June 2015, on its website.

The objective of this [PR](#) is to explain the tax treatment accorded to an approved real estate investment trust or a property trust fund (REIT/PTF) in Malaysia.

This [PR](#) replaces the PR No. 9/2012 dated 26 November 2012.

Members may read the PR 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 suggestions, concern or comments you may have on the [PR](#) so that we may raise them to the LHDNM.

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