

**TECHNICAL**

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**Direct Taxation**

**LIST OF NEW PUBLIC RULINGS ISSUED BY LHDNM**

Please be informed that the Inland Revenue Board of Malaysia (LHDNM) has recently issued the following Public Rulings:

No	Public Ruling	Date Issued
1	<a href="#">PR No.8-2015 on Loan or Advances to Director by A Company</a>	30 November 2015
2	<a href="#">PR No.9-2015 on Deduction of Interest Expense and Recognition of Interest Income for Loan Transactions Between Related Persons</a>	3 December 2015
3	<a href="#">PR No.10-2015 on Investment Holding Company</a> <i>[Replaces PR No.3-2011]</i>	16 December 2015
4	<a href="#">PR No.11-2015 on Tax Incentive for Angel Investor</a>	16 December 2015
5	<a href="#">PR No.12-2015 on Recovery from Persons Leaving Malaysia</a>	17 December 2015

Members may view the PRs 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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