

LHDNM – Hasilian Research Snapshot, Operational Guidelines, Practice Note No. 2/2026 & Public Rulings 2026

Lembaga Hasil Dalam Negeri Malaysia (LHDNM) issued the following announcements:

1. Hasilian Research Snapshot

On 13 March 2026, LHDNM issued Hasilian Research Snapshot (HRS) on factors influencing compliance in monthly tax deductions (MTD) and personal income tax filing (PIT).

Please click [here](#) for the HRS.

2. Operational Guidelines

On 17 March 2026, LHDNM issued Guidelines on Real Property Gains Tax (RPGT) aim to provide clarification on the responsibilities of the disposer and acquirer in reporting gains arising from the disposal of chargeable assets in Malaysia to the Inland Revenue Board of Malaysia (LHDNM) starting 1 January 2025.

This latest Guideline superseded the Guideline issued on 13 January 2025.

Please click [here](#) for the Guideline.

3. Practice Note No. 2/2026

On 18 March 2026, LHDNM issued Practice Note (PN) No. 2/2026 providing explanation of tax treatment for unit holders of real estate investment trust (REIT) or property trust funds (PTF) for the year of assessment 2026 and subsequent years of assessment.

Please click [here](#) for the PN No. 2/2026.

4. Public Rulings 2026

- i. On 16 March 2026, LHDNM issued Public Ruling (PR) No. 1/2026 on the tax incentive for the Returning Expert Programme.
- ii. On 27 March 2026, LHDNM issued PR No. 2/2026 on the tax treatment of foreign nationals exercising employment in Malaysia.

Please click on the following for further details:

- [Public Ruling No. 1/2026](#)
- [Public Ruling No. 2/2026](#)