Paragraph In Public Ruling No. 4/2005	Changes In This Ruling		
	Paragraph	**Item**	**Reference**
None	19	New	Clarification
None	20	New	Clarification

3. **Related Provisions**

The provisions of the ITA 1967 related to this Ruling are section 4A, paragraph 6(1)(*e*), section 15A, subsection 24(8), paragraph 39(1)(*j*), section 109B, section 109H and Part V of Schedule 1.

4. **Interpretation**

The words used in this Ruling have the following meaning:

4.1 "Individual" means a natural person.

4.2 "Director General" means Director General of Inland Revenue.

4.3 "Person" includes a company, a body of persons, a limited liability partnership and a corporation sole.

4.4 "Special Commissioners" means the Special Commissioners of Income Tax referred to in section 98 of the ITA 1967.

5. **Special Classes Of Income Chargeable To Tax**

The income of a non-resident person from the following special classes of income is chargeable to tax in Malaysia if it is derived from Malaysia:

(a) amounts paid in consideration of services rendered by the non-resident person or his employee in connection with:

(i) the use of property or rights belonging to him, or

(ii) the installation or operation of any plant, machinery or other apparatus purchased from him [paragraph 4A(i) of the ITA 1967],

(b) amounts paid to a non-resident person in consideration of technical advice, assistance or services rendered in connection with technical management or administration of any scientific, industrial or commercial undertaking, venture, scheme [paragraph 4A(ii) of the ITA 1967], or