



CHARTERED TAX INSTITUTE OF MALAYSIA

e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

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TO ALL MEMBERS

TECHNICAL

DIRECT TAX

Limited Liability Partnership (LLP) and Related Matters

Further to our [e-CTIM No.146/2012](#), dated 4 October 2012, please be informed that the Companies Commission of Malaysia (CCM) has recently set up a [MyLLP Portal](#) and has issued the following:-

- (i) [General Guidelines for Registration of Limited Liability Partnership and Related Matters](#);
- (ii) [Frequently Asked Question \(FAQ\) on LLP](#); and
- (iii) Relevant LLP Forms as follows:
 1. Application For Reservation Of Name (Form 1);
 2. Application For Registration Of New LLP (Form 2);
 3. Application For Registration Of LLP For Professional Practice (Form 3);
 4. Application For Registration Of Foreign LLP (Form 4);
 5. Application For Conversion from Conventional Partnership to LLP (Form 5);
 6. Application For Conversion from Private Company to LLP (Form 6);
 7. Application For Change Of Name (Form 7);
 8. Change Of Address Of Registered Office (Form 8);
 9. Change Of Address Of Place Of Business (Form 9);
 10. Change Of Nature Of Business/Principal Activities (Form 10);
 11. Change Of Particulars Of Partner – Individual (Form 11);
 12. Change Of Particulars Of Partner – Body Corporate (Form 12);
 13. Change Of Particulars Of Partner – Government Agency (Form 13); and
 14. Change Of Particulars Of Compliance Officer (Form 14).

Members may view the above [Guidelines](#), [FAQ](#), and [forms](#) at the CCM website.

In addition, the Inland Revenue Board (IRB) has also issued an [FAQ on Issues Raised during the 2012 National Tax Seminar](#) which provides clarification on some of the taxation issues relating to LLP. The FAQ can be viewed at the [IRB](#) website.

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