

e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

e-CTIM TECH-DT 76/2014

TO ALL MEMBERS

13 November 2014

TECHNICAL

Direct Taxation

IRBM Clarifies the Conditions for Engagement with Approved Tax Agents

Following its <u>letter dated 20 October 2014</u> (refer to our <u>e-CTIM TECH-DT 73/2014</u>), the IRBM clarified the conditions for engagement with approved tax agents via its <u>letter dated 10 November</u> 2014. Please note that the proposed practice will be implemented from 1 December 2014 onwards.

Members may view the IRBM letter on the Institute's website.

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