

# e-CIRCULAR TO MEMBERS

## CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

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31 July 2015

TO ALL MEMBERS

**TECHNICAL** 

### **Direct Taxation**

## Public Ruling No.3/2015 on Failure to Furnish Information within a Stipulated Period

The Inland Revenue Board of Malaysia (LHDNM) has uploaded the <u>Public Ruling (PR) No. 3/2015</u> on Failure to Furnish Information within a <u>Stipulated Period</u> on 29 July 2015, on its website.

The objective of this PR is to explain the income tax treatment of a taxpayer who fails to furnish information within a stipulated period.

Members may view the PR at the **Institute website** and the **LHDNM website**.

You may write to the Institute at <u>technical@ctim.org.my</u> or <u>secretariat@ctim.org.my</u> in respect of any suggestions, concern or comments you may have on the <u>PR</u> so that we may raise them to LHDNM.

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