

e-CTIM TECH-DT 74/2015

30 September 2015

TO ALL MEMBERS

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TECHNICAL

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## Direct Taxation

### [Revised Foreign Account Tax Compliance Act \(FATCA\) Draft Guidance Notes on Compliance Requirements for Malaysia-US Intergovernmental Agreement \(IGA\)](#)

Further to our [e-CTIM TECH-DT 31-2015](#) dated 18 March 2015, please be informed that the Inland Revenue Board of Malaysia (LHDNM) has issued [revised FATCA Draft Guidance Notes on Compliance Requirements for Malaysia-US IGA](#) on 11 September 2015.

Please note that the date for submitting the 2014 reportable information under FATCA to the LHDNM has been deferred to **30 June 2016**. The date for submitting the 2015 reportable information is also **30 June 2016**.

Members may view the announcement at the [LHDNM website](#).

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