

e-CTIM TECH-DT 76/2015

15 October 2015

TO ALL MEMBERS

TECHNICAL

Direct Taxation

INVITATION FOR FEEDBACK ON THE LHDNM'S GUIDELINES ON TAX TREATMENT RELATED TO THE IMPLEMENTATION OF MFRS 121 (OR OTHER SIMILAR STANDARDS)

Reference is made to our [e-CTIM TECH-DT 57/2015 dated 31 July 2015](#) regarding the above [Guidelines](#).

The Institute would like to invite members to provide feedback on practical issues that they are facing in adopting the [Guidelines](#). The practical issues must be based on actual cases and must not be based on hypothetical or theoretical situations. Members' feedback will be conveyed to the Joint Tax Working Group – Financial Reporting Standards (JTWG-FRS) for further deliberation.

Members are requested to provide their feedback to the Institute at technical@ctim.org.my **by or before 30 October 2015 (Friday)**. Please indicate the section(s) of the [Guidelines](#) referred to when providing the feedback.

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