

TECHNICAL

Direct Tax

FURTHER CLARIFICATION ON ITEM L26A IN THE FORM C FOR THE YEAR OF ASSESSMENT 2016

Further to our [e-CTIM TECH-DT 81/2016 dated 26 September 2016](#), the Institute has obtained [further clarification](#) from the Inland Revenue Board of Malaysia (LHDNM) on Item L26A (Input tax not claimable from RMCD) in the Form C for the year of assessment 2016.

Members may view the [LHDNM's further clarification](#) at the website of the Institute.

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