

TO ALL MEMBERS

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TECHNICAL

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**Direct Tax**

**LHDNM GUIDELINES ON DEDUCTION FOR EXPENSES IN RELATION TO SECRETARIAL FEE AND TAX FILING FEE**

The Inland Revenue Board of Malaysia (LHDNM) has uploaded on 1 March 2017 the [Guidelines](#) (in Bahasa Malaysia only) on deduction for expenses in relation to Secretarial Fee and Tax Filing Fee pursuant to the [Income Tax \(Deduction For Expenses In Relation To Secretarial Fee And Tax Filing Fee\) Rules 2014](#) [PU (A) 336/2014] reported in our [e-CTIM TECH-DT 89/2014](#) dated 18 December 2014.

Members may read the Guidelines in full at the websites of the [Institute](#) and the [LHDNM](#).

You may write to the Institute at [technical@ctim.org.my](mailto:technical@ctim.org.my) or [secretariat@ctim.org.my](mailto:secretariat@ctim.org.my) in respect of any suggestions, concern or comments you may have on the above [Guidelines](#).

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