



CHARTERED TAX INSTITUTE OF MALAYSIA

e-CTIM TECH-DT 36/2017

TO ALL MEMBERS

## e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

24 May 2017

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### TECHNICAL

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#### Direct Taxation

#### [LHDNM: TAX AUDIT FRAMEWORK 2017 \(Amendment 1/2017\)](#)

The Inland Revenue Board of Malaysia (LHDNM) has uploaded the [Tax Audit Framework 2017 \(Amendment 1/2017\)](#) ("Framework") on 19 May 2017. This Framework is effective from **1 May 2017** and replaces the Tax Audit Framework 2015 dated 1 February 2015. It is currently available in Bahasa Malaysia only.

For ease of reference, the amendments are **highlighted in yellow** in the [Framework](#).

Members may read the Framework 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 concern or comments you may have on the above [Framework](#).

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