

e-CIRCULAR TO MEMBERS**CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)****e-CTIM TECH-DT 36/2017****24 May 2017****TO ALL MEMBERS**

TECHNICAL

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 or secretariat@ctim.org.my in respect of any concern or comments you may have on the above [Framework](#).

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