
TECHNICAL

Direct Taxation

LHDNM'S PRACTICE NOTES ON S.15A OF THE INCOME TAX ACT 1967

The Inland Revenue Board of Malaysia (LHDNM) has uploaded the following Practice Notes (issue date: 23 June 2017) on its website on 7 July 2017:

Practice Note No.	Brief Description
<u>1/2017</u>	<p><u>Amendment* of S.15A of the Income Tax Act 1967: Issues on the Effective Date</u></p> <p>This Note is issued to provide guidance on the implementation of the amendment to S.15A of the Income Tax Act 1967 in Budget 2017, specifically relating to contracts signed or services performed outside Malaysia prior to the coming into effect of the said amendment.</p>
<u>2/2017</u>	<p><u>Amendment* of S.15A of the Income Tax Act 1967: Issues on Existing Double Taxation Avoidance Agreement (DTAA)</u></p> <p>This Note is issued to clarify the impact of the amendment to S.15A of the Income Tax Act 1967 on existing double taxation avoidance agreements (DTAAs).</p>

* The amendment of S.15A is pursuant to S.6 of the [Finance Act 2017](#), which came into operation on 17 January 2017.

Members may read the Practice Notes 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 suggestions, concern or comments you may have on the Practice Note No. [1/2017](#) and Practice Note No. [2/2017](#) so that we may raise them to the LHDNM.

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