

e-CTIM TECH-DT 8/2017

24 January 2017

TO ALL MEMBERS

TECHNICAL

Direct Taxation

Further clarification on e-filing of Form CP204 for tax estimate of less than 85%

We refer to our [e-CTIM TECH-DT 70/2016](#) dated 19 August 2016 in relation to the [amendment to Minutes of DESIRE Meeting No.1/2016](#) on the furnishing of the Form CP204 by way of electronic submission.

The CTIM Compliance & Operations Working Group (COWG) has obtained further clarification from the Inland Revenue Board of Malaysia (LHDNM), via the [LHDNM's email dated 13 January 2017](#), on the e-filing of the Form CP204 for a tax estimate of less than 85% of the tax estimate (or revised tax estimate if applicable) for the immediately preceding year of assessment.

Members may view the [email](#) at the Institute's website.

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