

e-CTIM TECH-DT 81/2017
TO ALL MEMBERS

13 November 2017

TECHNICAL

Direct Tax

LHDNM'S CLARIFICATION ON TAX TREATMENT OF FOREIGN EXCHANGE GAIN/LOSS

The CTIM Technical Committee – Direct Tax I [TC-DT(I)] met with the Inland Revenue Board of Malaysia (LHDNM) Tax Policy Department on 11 October 2017 to discuss on the tax treatment of foreign exchange gain/loss. The Institute submitted a [letter dated 19 October 2017](#) to seek confirmation on the clarification provided by the LHDNM at the meeting and subsequently received the LHDNM's response via their [letter dated 3 November 2017](#).

Members may read the Institute's [letter dated 19 October 2017](#) together with the LHDNM's [letter dated 3 November 2017](#) in full on the Institute's website.

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