

TO ALL MEMBERS

TECHNICAL

Direct Taxation

LHDNM Updates - Country-by-Country Reporting Extensible Markup Language Schema

Further to our [e-CTIM TECH-DT 73/2017](#) dated 16 October 2017, the Inland Revenue Board of Malaysia (LHDNM) has uploaded the Organisation for Economic Co-Operation and Development's (OECD's) user guides for tax administrations on Country-by-Country Reporting (CbCR) Extensible Markup Language (XML) Schema on its website as follows:

- [CbCR XML Schema: User Guide for Tax Administrations \(September 2017\)](#)
- [CbCR Status Message XML Schema: User Guide for Tax Administrations \(September 2017\)](#)

Note:

According to Subrule 4(3) of the Income Tax (CbCR) Rules 2016 [P.U. (A) 357/2016], the CbCR Report shall be filed in a prescribed form on an electronic medium, or through an electronic transmission in XML format.

Reporting of CbCR information will be in accordance to the OECD's CbCR XML Schema. Submission of the CbCR Reporting is through the LHDNM's IT platform. Information on this IT platform will constantly be updated by the LHDNM.

The LHDNM has also uploaded the [OECD's Guidance on the Implementation of Country-by-Country Reporting: BEPS Action 13 \(Updated November 2017\)](#) on its website.

Members may visit the [LHDNM website](#) for more information and updates on CbCR requirements.

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