

TECHNICAL

Direct Taxation

LHDNM: REVISED TAX INVESTIGATION FRAMEWORK

The Inland Revenue Board of Malaysia (LHDNM) has uploaded a [revised Tax Investigation Framework \("Framework"\)](#) dated 15 May 2018. This revised Framework is effective from **15 May 2018** and replaces the [Tax Investigation Framework dated 1 October 2013](#) (please refer to our [e-CTIM TECH 110/2013](#) dated 2 October 2013). It is available in Bahasa Malaysia only.

Members may read the revised Framework at the websites of the [Institute](#) and the [LHDNM](#).

You may send an email 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 above [revised Framework](#), by or before 21 June 2018.

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