

**e-CTIM TECH-DT 5/2018**

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**TO ALL MEMBERS**

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**TECHNICAL**

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**Direct Taxation**

**PUBLIC RULING NO. 12/2017 ON APPEAL AGAINST AN ASSESSMENT AND APPLICATION FOR RELIEF**

The Inland Revenue Board of Malaysia (LHDNM) has recently uploaded the [Public Ruling \(PR\) No. 12/2017 on Appeal against an assessment and application for relief](#) dated 29 December 2017 on its website.

The objective of this [PR](#) is to explain the procedures with regard to appeal and application for relief in line with the provisions in the Income Tax Act 1967 (ITA); Form Q and Form N appeal procedures; and procedure and application for relief. This [PR](#) replaces the [PR No. 7/2015](#) dated 22 October 2015. Please refer to paragraph 15 on page 14 of this [PR](#) for the list of amendments.

Members may read the PR in full on the websites of the [Institute](#) and the [LHDNM](#). Members may also refer to a [document](#) issued by the LHDNM Department Of Dispute Resolution And Board Secretariat on the website of the [LHDNM](#) for information.

You may write to the Institute at [technical@ctim.org.my](mailto:technical@ctim.org.my) or [secretariat@ctim.org.my](mailto:secretariat@ctim.org.my) in respect of any suggestions, concern or comments you may have on the [PR No. 12/2017](#) so that we may raise them to the LHDNM.

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