

e-CTIM TECH-DT 64/2018

28 September 2018

TO ALL MEMBERS

TECHNICAL

Direct Tax

AMENDMENT OF PUBLIC RULING NO. 12/2017 – APPEAL AGAINST AN ASSESSMENT AND APPLICATION FOR RELIEF

Example 11, on Page 11 of the above Public Ruling (PR) was amended on 25 September 2018. The [original PR](#) was issued by the LHDNM on 29 December 2017 as reported in out [e-CTIM TECH-DT 18/2018](#) dated 2 March 2018. The amendment is highlighted in yellow as follows:

- 11 *Aman Harmoni Sdn. Bhd. has furnished the ITRF for the year of assessment 2015 on 30.6.2016. As the ITRF was furnished without claiming the capital allowance, the company wanted to revise the tax computation for the year of assessment 2015.*
- ~~*Application for relief may be submitted to the DGIR under section 131 of the ITA.*~~
- Aman Harmoni Sdn. Bhd. may apply for relief under section 131 of the ITA not later than 31.12.2021.*

Members may view the amended PR at the websites of the [Institute](#) and the [LHDNM](#).

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