

TECHNICAL

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**Direct Taxation**

**[LHDNM – User Manual for Country-by-Country Reporting \(CbCR\) Registration](#)**

Further to our [e-CTIM TECH-DT 87/2017](#) dated 14 December 2017, the Inland Revenue Board of Malaysia (LHDNM) has uploaded a [User Manual for CbCR Registration](#) on its website. The User Manual sets out the steps for Multinational Enterprise (MNE) to be registered online in order to proceed with CbCR reporting.

The LHDNM has also uploaded the [OECD's Guidance on the Implementation of CbCR Reporting: BEPS Action 13 \(updated February 2018\)](#) on its website.

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

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