

**TECHNICAL**

**Direct Taxation**

**[LHDNM Media Release on Mutual Agreement Procedure Guidelines dated 19 December 2017](#)**

The Inland Revenue Board of Malaysia (LHDNM) has issued a [media release dated 11 January 2018](#) informing that it has uploaded the [Guidelines on Mutual Agreement Procedure \(MAP\) dated 19 December 2017](#) on its website. This is an update of the [Guidelines on Mutual Agreement Procedure dated 5 December 2014](#) (reported in our [e-CTIM TECH-DT 15/2015](#) dated 5 February 2015) to be aligned with the Base Erosion Profit Shifting (BEPS) Action 14 minimum standards following the announcement of the final report on OECD BEPS Action 14 – Making Dispute Resolution Mechanism More Effective, which is one of the mandatory requirements for all Inclusive Framework (IF) members.

The updated and new paragraphs in the MAP Guidelines are as follows:-

Page	Subheading	Description
1	1. Introduction	Updated
	2. Purpose of the Guidelines	
3	4. Who May Apply For Competent Authority Assistance	New para 4.2 & updated para 4.3
6	6. Time Limits For Requesting Access to MAP	Updated para 6.3
6	7. Pre-filing Meeting	Updated para 7.1
7	8. Submitting a Formal Request	Updated para 8.1 & new para 8.3
9	9. Review of the Request	Updated para 9.4
10	12. Competent Authority Proposal	New para 12.1, 12.2 & updated para 12.3
12	16. Taxpayer Update	Updated para 16
12	17. Confirmation by Taxpayer Before Agreement	Updated para 17.1

Page	Subheading	Description
13	19. Implementation	New para
15	22. Interaction between MAP and Domestic Appeal Process	Updated para 22.1 & new para 22.2, 22.3
16	25. Further Information	Updated e-mail address

Members may read the updated MAP Guidelines in full at the websites of the [Institute](#) and the [LHDNM](#).

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 [updated MAP Guidelines](#) so that we may raise them to the LHDNM.

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