

TECHNICAL

Direct Taxation

LHDNM – Updates on Country-by-Country Reporting (CbCR)

Further to our [e-CTIM TECH-DT 75/2018](#) dated 23 October 2018, the Inland Revenue Board of Malaysia (LHDNM) has uploaded the following on CbCR on its [website](#):

- [Frequently Asked Questions \(as at 19 October 2018\)](#)
- [Sample Letter – Notification as Reporting Entity – ANNEX B \(Amendment 1/2018\)](#)
- [Sample Letter – Notification as Non-Reporting Entity – ANNEX C \(Amendment 1/2018\)](#)
- [OECD's Guidance on the Implementation of CbCR Reporting: BEPS Action 13 \(updated September 2018\)](#)

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

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