

TECHNICAL

Direct Taxation

LHDNM – Updates and Amendments on Malaysian Transfer Pricing Guidelines

Further to our [e-CTIM TECH-DT 62/2017](#) dated 25 August 2017, the Inland Revenue Board of Malaysia (LHDNM) has updated and amended the following on its [website](#):

- [Frequently Asked Questions \(FAQ\) on the Malaysian Transfer Pricing Guidelines \(MTPG\) in LHDNM's website \(updated as at 1 November 2018\)](#);
- [MTPG - Appendix A amended as at 1 November 2018 \(amendments are highlighted in yellow\)](#); and
- [MTPG – Glossary amended as at 1 November 2018 \(amendments are highlighted in yellow\)](#).

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

You may write to the Institute at technical@ctim.org.my or secretariat@ctim.org.my in respect of any suggestions, concern or comments you may have on the above so that we may raise them to the LHDNM.

Members may also visit the [LHDNM website](#) for more information and further updates on transfer pricing.

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