

**TECHNICAL**

---

**Direct Taxation**

**LHDNM – Recent updates on Country-by-Country Reporting (CbCR)**

Further to our [e-CTIM TECH-DT 85/2018](#) dated 27 November 2018, the Inland Revenue Board of Malaysia (LHDNM) has recently uploaded the following updates on CbCR on its [website](#):

- [ANNEX B \(Amendment 2/2018\): Sample Letter - Notification as Reporting Entity](#);
  - [ANNEX C1: Sample Letter - Notification as Non-Reporting Entity \(To be submitted by an appointed Constituent Entity where the Reporting Entity is in Malaysia\)](#);
  - [ANNEX C2 \(Amendment 1/2018\): Sample Letter - Notification as Non-Reporting Entity \(To be submitted by each Constituent Entity where the Reporting Entity is outside Malaysia\)](#);
- and
- Sample CbCR xml file and CbCR Data Encryption Tool Version 1.0 (please refer to the [LHDNM website](#) to access the link)

Members may contact LHDNM on the submission of the notification letter and any matters pertaining to CbCR at:

Department of International Taxation  
Headquarters Inland Revenue Board of Malaysia  
Level 12, Menara Hasil  
Persiaran Rimba Permai  
Cyber 8, 63000 Cyberjaya  
Selangor MALAYSIA

Telephone: (+603) 8313 8888  
Fax: (+603) 8313 7848  
e-mail: [cbcr@hasil.gov.my](mailto:cbcr@hasil.gov.my)

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

**Disclaimer**

This document is meant for the members of the Chartered Tax Institute of Malaysia (CTIM) only. CTIM has taken all reasonable care in the preparation and compilation of the information contained in this e-CTIM. CTIM herein expressly disclaims all and any liability or responsibility to any person(s) for any errors or omissions in reliance whether wholly or partially, upon the whole or any part of this e-CTIM.