
TECHNICAL

Direct Tax

SUBMISSION OF MEMORANDUM TO THE TAX AUTHORITIES ON ADDITIONAL ISSUES ARISING FROM FINANCE BILL 2018 AND ITS SUBSEQUENT AMENDMENTS

Further to our [e-CTIM TECH-DT 88-2018](#) dated 4 December 2018, we are pleased to inform that a [Memorandum on additional issues arising from Finance Bill 2018 and its subsequent amendments](#) which was prepared by the Institute, has been submitted to the Inland Revenue Board of Malaysia and the Tax Division, Ministry of Finance ('Tax Authorities') on 19 December 2018. This Memorandum is a supplementary to the [Joint Memorandum on Issues arising from 2019 Budget Speech and Finance Bill 2018](#) dated 30 November 2018 (as reported in our e-CTIM TECH-DT 88-2018).

Members may view the [Memorandum on additional issues to the Tax Authorities](#) at the website of the Institute.

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 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.