

TECHNICAL

Direct Taxation

[LHDNM'S RESPONSE TO CTIM MEMORANDUM ON COMPLIANCE AND OPERATIONAL ISSUES 2/2019](#)

The Institute has received a response from the Inland Revenue Board of Malaysia (LHDNM) to the [CTIM Memorandum on Compliance and Operational Issues 2/2019 \("Memorandum"\) submitted on 14 November 2019](#). The following compliance and operational issues were raised in the Memorandum:

1. Issues arising from IRB guidelines on procedures for submission of amended return form (No.4/2019) issued on 30 August 2019
2. No payment procedure/bank details provided in the IRB website for payment via Telegraphic Transfer (TT) / Transfer Interbank Giro (IBG) / Electronic Fund Transfer (EFT)
3. Offsetting of tax paid in excess with future CP204 / CP204A instalments
4. To make an announcement on the homepage on any updates / changes made
5. e-C Form for YA 2019 - clarification required
6. Sample letter from IRB on tax refund

Members may view the LHDNM's response to the Memorandum at the website of the [Institute](#).

Members may also write to the Institute at technical@ctim.org.my or secretariat@ctim.org.my in respect of any concern or comments you may have on the [LHDNM's response to the Memorandum](#).

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