

TO ALL MEMBERS

TECHNICAL

LHDNM OPERATIONAL GUIDELINES NO.2/2019 – TAX CLEARANCE LETTER APPLICATION FOR COMPANIES, LIMITED LIABILITY PARTNERSHIP (LLP) AND LABUAN ENTITIES (LABUAN COMPANIES & LABUAN LLP)

The Inland Revenue Board of Malaysia (“LHDNM”) has issued the [Operational Guidelines No.2/2019 on Tax Clearance Letter Application for Companies, Limited Liability Partnership \(LLP\) and Labuan Entities \(Labuan Companies & Labuan LLP\)\(GPHDN 2/2019\)](#) (“Guidelines”) dated 12 November 2019 on its website. The Guidelines are available in the Malay Language only.

The Guidelines replaces the [Operational Guidelines No.3/2016 on Tax Clearance Letter Application for Companies, Limited Liability Partnership \(LLP\) and Labuan Entities \(Labuan Companies & Labuan LLP\) \(GPHDN 3/2016\)](#) dated 31 July 2016 (as reported in our [e-CTIM TECH-DT 66/2016](#) dated 15 August 2016).

Members may read the Guidelines 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 [Guidelines](#) so that we may raise them to the LHDNM.

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