e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

CHARTERED TAX INSTITUTE OF MALAYSIA

e-CTIM TECH-DT 104/2019 **11 December 2019**

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.