

TECHNICAL

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Direct Taxation

**Tax Audit Framework 2019, Petroleum Tax Audit Framework 2019 and Transfer Pricing Audit Framework 2019**

The Inland Revenue Board of Malaysia (LHDNM) has uploaded 3 Audit Frameworks on their website (available in Bahasa Malaysia only) which are effective from **15 December 2019** as follows: -

- [Tax Audit Framework 2019](#) (replaces the [Tax Audit Framework 2018 dated 1 April 2018](#) which had been reported in our [e-CTIM TECH-DT 25/2018](#) dated 9 April 2018).
- [Petroleum Tax Audit Framework 2019](#) (replaces the Petroleum Tax Audit Framework 2013 dated 1 April 2013 which had been reported in our [e-CTIM TECH 58/2013](#) dated 9 May 2013).
- [Transfer Pricing Audit Framework 2019](#) (replaces the Transfer Pricing Audit Framework 2013 dated 1 April 2013 which has been reported in our [e-CTIM TECH 58/2013](#) dated 9 May 2013).

We have highlighted in yellow the relevant changes made by LHDNM in the 3 Audit Frameworks hyperlinked above for easy reference.

Members may read the Audit Frameworks in full at the websites of the [Institute](#) and the [LHDNM](#).

You may write to the Institute at [technical@ctim.org.my](mailto:technical@ctim.org.my) or [secretariat@ctim.org.my](mailto:secretariat@ctim.org.my) in respect of any suggestions, concern or comments you may have on the above Audit Frameworks **by or before 6 January 2020** so that we may raise them to the LHDNM.

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