

**TECHNICAL**

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**Direct Tax**

**LHDNM TECHNICAL GUIDELINES – GUIDELINES ON DISPUTE RESOLUTION PROCEEDINGS**

The Inland Revenue Board of Malaysia (“LHDNM”) has issued [Guidelines on Dispute Resolution Proceedings](#) (“Guidelines”) dated March 2019.

The purposes of these Guidelines are: –

- (a) to provide information regarding the implementation of Dispute Resolution Proceedings (DRP); a mechanism to resolve disputes arising from an appeal or application for relief filed by taxpayer to the LHDNM.
- (b) to spread awareness of taxpayer’s rights and responsibilities in relation to one of the mediums of settlement for appeal against an assessment and application for relief.

Members may read the Guidelines in full on 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 Guidelines so that we may raise them to the LHDNM.

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