

TO ALL MEMBERS

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TECHNICAL

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Direct Tax

**LHDNM OPERATIONAL GUIDELINES – GUIDELINES ON PROCEDURES FOR SUBMISSION OF AMENDED RETURN FORM (GPHDN 3/2019)**

The Inland Revenue Board of Malaysia (“LHDNM”) has issued the [Guidelines on Procedures for Submission of Amended Return Form \(GPHDN 3/2019\)](#) (“Guidelines”) dated 22 April 2019 (available in Bahasa Malaysia only) on its website. The updates are [highlighted in colour](#) in the Guidelines for easy reference.

The Guidelines replaces the [Operational Guidelines No. 1/2010 \(GPHDN 1/2010\) dated 30 November 2010](#) (as reported in our [e-CTIM No. 52/2010 dated 9 December 2010](#)).

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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