

e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

e-CTIM TECH-DT 38/201
TO ALL MEMBERS

8 May 2019

TECHNICAL

<u>LHDNM OPERATIONAL GUIDELINES NO.1/2019 - SPECIAL PROGRAM FOR VOLUNTARY DISCLOSURE (SVDP)</u>

The Inland Revenue Board of Malaysia ("LHDNM") has issued the <u>Operational Guidelines</u> No.1/2019 on SVDP (GPHDN 1/2019) ("Guidelines") dated 24 April 2019 on its website.

The Guidelines replaces the <u>Operational Guidelines No.1/2018 on SVDP (GPHDN 1/2018)</u> revised as at 29 March 2019, following the <u>media release</u> issued by the Ministry of Finance Malaysia on 7 April 2019 (as reported in our <u>e-CTIM TECH-DT 32/2019</u> dated 15 April 2019). The Guidelines have the same wording except for updates which are <u>highlighted in colour</u> for easy reference.

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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