

**TECHNICAL**

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**Direct Tax**

**LHDNM TECHNICAL GUIDELINES – GUIDELINES FOR APPROVAL OF DIRECTOR GENERAL OF INLAND REVENUE UNDER SUBSECTION 44(6) OF THE ITA 1967**

The Inland Revenue Board of Malaysia (“LHDNM”) has issued [Guidelines for Approval of Director General of Inland Revenue Under Subsection 44\(6\) of the Income Tax Act \(ITA\) 1967](#) (“Guidelines”) dated 15 May 2019.

The Guidelines replaces the [Guidelines for Application of Approval under Subsection 44\(6\) of the ITA 1967 issued in January 2005](#).

These Guidelines explain:

1. The types of institution or organisation eligible to apply for approval under subsection 44(6) of the ITA 1967;
2. The eligibility criteria of institution or organisation to apply for approval under subsection 44(6) of the ITA 1967;
3. The procedures of application for approval under subsection 44(6) of the ITA 1967;
4. The conditions for approval under subsection 44(6) of the ITA 1967;
5. The responsibilities of the institution or organisation after obtaining approval under subsection 44(6) of the ITA 1967;
6. The consequences of a breach of the conditions of approval;
7. The approval period, extension and appeal of applications under subsection 44(6) of the ITA 1967;
8. The power of the Director General of Inland Revenue (DGIR) on approval and imposition of conditions; and
9. Tax treatment of donors.

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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