

e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

e-CTIM TECH-DT 73/2019 TO ALL MEMBERS 11 September 2019

TECHNICAL

Direct Taxation

LHDNM ANNOUNCEMENT: INVITATION BY LHDNM FOR PUBLIC CONSULTATION ON DRAFT PUBLIC RULINGS

The Inland Revenue Board of Malaysia (LHDNM) has uploaded the following draft Public Rulings (PR) on their website for the public's comments/feedback before finalizing it –

- 1) Taxation of Foreign Fund Management Company
- 2) Tax Treatment on of Wholly & Partly Irrecoverable Debts and Debt Recoveries

(Note: Scroll to the bottom of the above hyperlinked documents to access).

All comments/feedback must be submitted directly to the LHDNM by email at kufeedback@hasil.gov.my. Every comment/feedback will be reviewed by the LHDNM and amendments will be made to the draft PRs where appropriate. The LHDNM will not provide responses to the comments/feedback.

The deadline to provide comments/feedbacks to the LHDNM is on 20 September 2019 (Friday).

Members may access the draft PRs at the websites of the **Institute** and the **LHDNM**.

Disclaimer

This document is meant for the members of the Chartered Tax Institute of Malaysia (CTIM) only. CTIM has taken all reasonable care in the preparation and compilation of the information contained in this e-CTIM. CTIM herein expressly disclaims all and any liability or responsibility to any person(s) for any errors or omissions in reliance whether wholly or partially, upon the whole or any part of this e-CTIM.