

TECHNICAL

Direct Taxation

LHDNM TECHNICAL GUIDELINES: GUIDELINES FOR APPROVAL OF DGIR UNDER SUBSECTION 44(6) OF THE INCOME TAX ACT (ITA) 1967 DATED 5 SEPTEMBER 2019

Further to our [e-CTIM TECH-DT 41/2019](#) dated 7 June 2019, the Inland Revenue Board of Malaysia ("LHDNM") has recently issued a [media release](#) dated 9 September 2019 to inform on the issuance of [Guidelines for Approval of Director General of Inland Revenue under Subsection 44\(6\) of the ITA 1967 dated 5 September 2019](#) ("Guidelines") on their website.

The Guidelines replaces the [Guidelines for Approval of Director General of Inland Revenue under Subsection 44\(6\) of the ITA 1967 dated 15 May 2019](#).

Paragraph 6.1(iv)(c) of the Guidelines includes the requirement for list of donors who have donated RM10,000.00 and above to be furnished to the LHDNM by the approved institution / organisation.

The LHDNM also advises all relevant parties / taxpayers who have obtained the approval status under subsection 44(6) of the ITA 1967 to always be in compliance with every condition of the approval as set out in these guidelines. This is to prevent the approval status from being cancelled due to non-compliance.

For further clarification, members may visit the LHDNM official portal at www.hasil.gov.my or contact Hasil Care Line (HCL) at 1800-88-5436.

Members may read the [media release](#) and the [Guidelines](#) issued by the LHDNM 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 above [Guidelines](#) so that we may raise them to the LHDNM.

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