
TECHNICAL

Direct Taxation

LHDNM – Amended Sample Notification Letters for Country-by-Country Reporting (CbCR) Purposes

Further to our [e-CTIM TECH-DT 75/2018](#) dated 23 October 2018, the Inland Revenue Board of Malaysia (LHDNM) has recently uploaded amended sample notification letters for Country-by-Country Reporting (CbCR) purposes on its website. The amended sample notification letters are as follows:-

- i. [Notification as Reporting Entity \(Annex B - Amendment 2/2018\)](#)
- ii. [Notification as Non-Reporting Entity \(Constituent Entity under Reporting Entity in Malaysia\) \(Annex C1\)](#)
- iii. [Notification as Non-Reporting Entity \(Constituent Entity under Reporting Entity outside Malaysia\) \(Annex C2 – Amendment 1/2018\)](#)

Members may also visit the [LHDNM website](#) for more information and updates on CbCR requirements.

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 amended sample notification letters.

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