

TO ALL MEMBERS

TECHNICAL

Direct Tax

LHDNM OPERATIONAL GUIDELINES – GUIDELINES ON PROCEDURES FOR SUBMISSION OF AMENDED RETURN FORM (GPHDN 4/2019)

The Inland Revenue Board of Malaysia (“LHDNM”) has issued a [Media Release](#) on 2 October 2019 (dated 30 September 2019) to inform that the [Guidelines on Procedures for Submission of Amended Return Form \(GPHDN 4/2019\)](#) (“Guidelines”) dated 30 August 2019 has been uploaded on its website.

The Guidelines replace the [Operational Guidelines No. 3/2010 \(GPHDN 3/2019\) dated 22 April 2019](#) (as reported in our [e-CTIM TECH-DT 37/2019](#) dated 8 May 2019).

Members may read the [Media Release](#) and [Guidelines](#) in full on 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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