

**TECHNICAL**

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**Direct Taxation**

**[LHDNM – OECD’S Guidance on the Implementation of Country-by-Country Reporting: BEPS Action 13 \(updated November 2019\)](#)**

Further to our [e-CTIM TECH-DT 81/2019](#) dated 8 October 2019, the Inland Revenue Board of Malaysia (LHDNM) has uploaded the [OECD’s Guidance on the Implementation of Country-by-Country Reporting \(CbCR\): BEPS Action 13 \(updated November 2019\)](#) on its website.

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

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