

**TECHNICAL**

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**Direct Tax**

**[LHDNM - FAQ ON INTERNATIONAL TAX ISSUES DUE TO COVID-19 TRAVEL RESTRICTIONS](#)**

The Inland Revenue Board of Malaysia (“LHDNM”) has recently uploaded [frequently asked questions \(“FAQ”\)](#) on international tax issues due to COVID-19 travel restrictions on its website.

The FAQ are in response to travel restrictions imposed due to the global COVID-19 pandemic. The responses are measures undertaken solely because of COVID-19 related situations and are in respect of residence, permanent establishment and cross border employment income. If required, additional guidance will be issued by the LHDNM subject to the evolving situation on COVID-19.

Members may view the FAQ in full on the websites of the [Institute](#) and the [LHDNM](#).

You may write to the Institute at [technical@ctim.org.my](mailto:technical@ctim.org.my) or [secretariat@ctim.org.my](mailto:secretariat@ctim.org.my) in respect of any suggestions, concern or comments you may have on the [FAQ](#).

Members are also encouraged to visit the [LHDNM website](#) for further updates by the LHDNM on the above matter.

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