

e-CTIM TECH-DT 71/2020

21 October 2020

TO ALL MEMBERS

TECHNICAL

Direct Taxation

DEVELOPMENTS ON IRBM'S FAQs ON ADVANCE PRICING ARRANGEMENT (APA) TREATMENT DUE TO COVID-19 PANDEMIC

The Inland Revenue Board of Malaysia ("IRBM") has issued an updated [frequently asked questions \("FAQs"\) on Advance Pricing Arrangement \(APA\) Treatment Due To COVID-19 Pandemic dated 7 October 2020](#) which supersedes the earlier [FAQs dated 16 June 2020](#) following the Institute's feedback / comments on IRBM's FAQs on APA Treatment Due to COVID-19 Pandemic dated 16 June 2020 which was submitted on 28 July 2020.

The developments in relation to the FAQs are shown below: -

No.	Description	Dated	Reference
1.	FAQs on APA Treatment Due To COVID-19 Pandemic	16 June 2020	(reported in our e-CTIM TECH-DT 54/2020 dated 16 July 2020)
2.	CTIM's feedback / comments on IRBM's FAQs on APA Treatment Due to COVID-19 Pandemic dated 16 June 2020	28 July 2020	-
3.	IRBM's response to CTIM's feedbacks / comments	30 September 2020	-
4.	Updated FAQs on APA Treatment Due To COVID-19 Pandemic (referred as "FAQ 2" in the response paper) which supersedes the earlier FAQs dated 16 June 2020	7 October 2020	-

Members may also view the above documents on the website of the [Institute](#) via Member Login.

Members may write to the Institute at technical@ctim.org.my in respect of any concern or comments you may have on the IRBM's response to the CTIM feedback / comments and the FAQs dated 7 October 2020.

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