

TO ALL MEMBERS

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TECHNICAL

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Direct Tax

**LHDNM TAX INVESTIGATION FRAMEWORK 2020**

The Inland Revenue Board of Malaysia (LHDNM) has uploaded a [Tax Investigation Framework](#) ("Framework") dated 1 January 2020 on their website.

This Framework is effective from **1 January 2020** and replaces the [Tax Investigation Framework](#) dated 15 May 2018 which had been reported in our [e-CTIM TECH-DT 42/2019](#) dated 7 June 2019. We have highlighted in yellow the relevant changes made by LHDNM in the [Framework](#) for easy reference.

Members may read the revised Framework at the websites of the [Institute](#) and the [LHDNM](#).

You may send an email 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 above [Framework](#) by or before **14 January 2020 (Tuesday)** so that we may raise them to the LHDNM.

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