

e-CTIM TECH-DT 82/2020

25 November 2020

TO ALL MEMBERS

TECHNICAL

Direct Taxation

INVITATION FOR MEMBERS FEEDBACK ON TAX AUDIT AND INVESTIGATION ISSUES

The Institute is compiling issues relating to tax audit and investigation matters from members. A Memorandum of members issues will be prepared for submission to the Inland Revenue Board of Malaysia (LHDNM) to seek clarification, where necessary.

The Institute is inviting members to submit by email to technical@ctim.org.my, the challenges they face with regard to tax audit and investigation matters as well as suggestions and comments for improvement and for consideration. The CTIM Tax Audit and Investigation Working Group (TAIWG) will deliberate on the issues received and where appropriate will include it in the submission to the LHDNM.

The feedback must provide justification and, where relevant, supporting evidence as follows: -

- i. Types of process issues - e.g. Requesting for files.
- ii. Types of technical issues – e.g. Disallowing payments to certain companies.
- iii. Date of occurrence.
- iv. Which LHDNM branch and state.
- v. Name of LHDNM working officer/manager/branch head (optional).
- vi. To attach a sanitized* letter from LHDNM (optional) and where applicable.
(* e.g. Omit the name, tax reference no. and address of the taxpayer.)

Please let us have your feedback on the tax audit and investigation issues in [the hyperlinked feedback template](#) on or before **9 December 2020 (Wednesday)**. You may send your feedback to the Institute via email to technical@ctim.org.my together with your name and membership number.

Disclaimer

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