

TECHNICAL

Direct Tax

LHDNM – REVISED TAX AUDIT FRAMEWORK FINANCE AND INSURANCE

The Inland Revenue Board of Malaysia (LHDNM) has uploaded a revised [Tax Audit Framework Finance and Insurance dated 18 November 2020](#) ("Framework") on their website.

This revised Framework is effective from **18 November 2020** and replaces the [Tax Audit Framework Finance and Insurance dated 1 June 2015](#) which had been reported in our [e-CTIM TECH-DT 50/2015](#) dated 26 June 2015. We have highlighted in yellow the relevant changes made by LHDNM in the revised [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 in respect of any suggestions, concern or comments you may have on the above revised [Framework](#) by or before **3 December 2020 (Thursday)** so that we may raise them to the LHDNM.

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