

e-CTIM TECH-DT 20/2021

16 February 2021

TO ALL MEMBERS

TECHNICAL

Direct Taxation

Double Taxation Avoidance Agreement between Malaysia and Cambodia

The Double Taxation Avoidance Agreement ("DTAA") between Malaysia and Cambodia was signed on 3 September 2019 and entered into force on 28 December 2020. With the enforcement of the DTAA, the provisions listed in the DTAA can be applied in Malaysia effective from 1 January 2021.

Members may read the DTAA in full at the website of the [Inland Revenue Board of Malaysia \("LHDNM"\)](#).

You may write to the Institute at technical@ctim.org.my in respect of any suggestions, concern or comments you may have on the DTAA.

Related reference:

- [LHDNM announcement on 5 February 2021 on the effective date of the DTAA.](#)

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