

# e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

e-CTIM No.23/2012

## **TO ALL MEMBERS**

14 February 2012

## TECHNICAL

## **Direct Taxation**

# ACT 743 - LIMITED LIABILITY PARTNERSHIPS ACT 2012

The Limited Liability Partnerships Act 2012 was gazetted on 9 February 2012.

It spells out, among other things, the fundamentals of a Limited Liability Partnership (LLP), formation and registration, management of a LLP, conversion to LLP, foreign LLPs, winding-up, dissolution and striking off, and enforcement.

For further details, you may view Limited Liability Partnerships Act 2012 (Act 743) at <a href="http://www.federalgazette.agc.gov.my/outputaktap/20120209\_743\_BI\_JW001761%20Act%20743-BI.pdf">http://www.federalgazette.agc.gov.my/outputaktap/20120209\_743\_BI\_JW001761%20Act%20743-BI.pdf</a>

#### Disclaimer

This document is only meant for members of the Chartered Tax Institute of Malaysia (CTIM) only. Although the CTIM has taken all reasonable care in the preparation and compilation of the information contained in the CTIM e-circular, the Institute / each party providing the material displayed herein expressly disclaim all and any liability or responsibility to any person(s) for any errors or omissions in the contents of the CTIM e-circular or for anything done or omitted to be done by any such person in reliance whether wholly or partially, upon the whole or any part of the contents of the CTIM e-circular.