

e-CTIM No.98/2012

25 July 2012

TO ALL MEMBERS

TECHNICAL

[Transfer Pricing \(TP\) Guidelines 2012](#)

[Advance Pricing Arrangement \(APA\) Guidelines 2012](#)

Please be informed that the Inland Revenue Board (IRB) has issued the above new guidelines on 24 July 2012.

Members may view the [TP](#) and [APA](#) guidelines on the CTIM website and the IRB website.

For further information members may contact IRB at the following email address lhdn_jcm@hasil.gov.my.

Please let us have your feedback, latest by 2 August 2012, so that we may raise it to the IRB.

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