

e-CTIM TECH 58/2013

9 May 2013

TO ALL MEMBERS

TECHNICAL

Direct Taxation

[IRB Audit Framework 2013](#)

Please be informed that the Inland Revenue Board (IRB) has uploaded the ***IRB Audit Framework 2013*** which is effective from 1 April 2013. The Audit Framework consists of 3 Parts:

- Part I: Tax Audit Framework
- Part II: Petroleum Audit Framework
- Part III: Transfer Pricing Framework

Members may view the [IRB Audit Framework 2013](#) on the websites of the Institute and the IRB.

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