

#### Objective of webpage

- 1) To provide an instant and authoritative source of reference on taxation matters for members
- 2) To provide an effective and efficient means of communication between the Institute and its members.
- 3) To provide an alternate and one-stop source of reference on tax matters for the public and tax practitioners who are not members of the Institute
- 4) To promote the image of Institute
- 5) To provide a means to promote and influence the development of the tax profession
- 6) To provide a platform for members interaction (in the long run)

#### Information excluded from Public access

- 1) Non-Publicly available documents
- 2) CTIM circular to members (e-CTIM)
- 3) Information Value-added by CTIM

#### Information available for public access

- 1) Information publicly available elsewhere
- 2) Information which CTIM publish for the consumption of the public.
- 3) Information of CTIM publish for the purpose of transparency

Based on the above principles, the following will be available for Public under Technical

#### **1) Introduction and Terms of Reference**

The whole Page is available to Public.

#### **2) Technical Developments - Direct Taxation**

Guidelines and Rulings Sections are available to Public

Members' Circulars, Minutes of Dialogues, Direct Tax Legislations Updates and Updates Sections are available only to Members

#### **3) Technical Developments - Indirect Taxation**

Guidelines Section is available to Public

Minutes of Dialogues and Meetings, Indirect Tax Legislations Updates and Updates Sections are available only to Members

#### **4) Practice Developments**

Only Rules and Regulations Section is available to the Public

Section 153 Licensing and Professional Practice Sections will available to members only.

5) **Others**

The whole Page is available to the Public