

**TECHNICAL**

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**Direct Tax**

**APPLICATION FOR TAX CLEARANCE LETTER FOR COMPANIES UNDER VOLUNTARY LIQUIDATION**

We refer to the [IRB Operation Guidelines - GPHDN 2/2009](#) whereby a company can use the current year physical tax return and make the appropriate changes, for example use the year of assessment (YA) 2014 physical tax return and change the caption to YA 2015 and complete the form with YA 2015 details, together with Form 66 and the Statement of Accounts for the relevant period and submit it to the relevant IRBM Branch to obtain the tax clearance.

With effect from YA 2014, all Form Cs have to be filed through e-filing and no physical tax return for YA 2015 is available. The President has sought clarification from the Operations Division of IRBM on the procedures that will apply for YA 2015 onwards.

Members will be updated accordingly.

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