

**TECHNICAL**

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**Direct Tax**

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

Following our [e-CTIM TECH-DT 80/2014](#) on the above matter, we have received [clarification from IRBM](#) via their letter dated 25 November 2014.

According to the IRBM letter:

1. The Form C in pdf format is available for the purpose of the tax clearance letter only if the Form e-C for the current year of assessment (YA) is not available.

For example, if the Form e-C for YA 2015 is not ready, the Form C (in PDF format) for the immediately preceding YA i.e. YA 2014 can be used by crossing “2014” and writing “2015”.

The said Form C can be obtained from the nearest IRBM branch. The completed Form is required to be returned to the IRBM branch that is handling the relevant company's income tax file.

2. Nevertheless, the Form C (in pdf format) cannot be used for the purpose of the tax clearance letter if the Form e-C for the current YA is available.

Members can view the [IRBM letter](#) at the website of the Institute.

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