

e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

TO ALL MEMBERS

14 January 2015

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Direct Tax

DISPERSAL OF INCOME TAX FILES FOLLOWING THE ESTABLISHMENT OF THE **CPCB AND THE UPCB – LHDNM MEDIA RELEASE**

In a Media Release dated 12 January 2015, the Lembaga Hasil Dalam Negeri Malaysia (LHDNM) announced that the following will take effect from 1 January 2015 onwards:

1. Change in name of LHDNM department / division

Original Name	New Name		
Jabatan Cukai Korporat	Cawangan Pembayar Cukai Besar (CPCB)		
Jabatan Cukai Multinasional	Cawangan Cukai Multinasional (CCM)		
Bahagian Petroleum	Cawangan Petroleum (CP)		

2. Dispersal of income tax files

The CPCB will manage files of Pembayar Cukai Besar dan Berprofil Tinggi (*) for the LHDNM branches in Peninsular Malaysia. Files of Pembayar Cukai Besar dan Berprofil Tinggi (*) in Sabah and Sarawak will be managed by the Kota Kinabalu Branch and the Kuching Branch of the LHDNM under the establishment of the Unit Pembayar Cukai Besar (UPCB) at the respective LHDNM branches.

In connection with the above, taxpayers' files will be dispersed between the CPCB, UPCB, CCM, CP and LHDNM branches according to the criteria set-out in the table in the Media Release.

Members may view the Media Release at the website of the **Institute** and the **LHDNM**.

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^{*} Please refer to the criteria set-out in the table in the Media Release for further information.