

TECHNICAL

Direct Taxation

[Guidelines on Mutual Agreement Procedure](#)

The Lembaga Hasil Dalam Negeri Malaysia (LHDNM) has uploaded the [Guidelines on Mutual Agreement Procedure](#) on 28 January 2015.

The purpose of these Guidelines is to provide guidance on obtaining assistance from the Malaysian Competent Authority (CA) in relation to persons that fall within the scope of an effective Tax Treaty that Malaysia has with its Treaty Partners. This assistance is provided to taxpayers in order to try to resolve international tax disputes involving double taxation and inconsistencies in the interpretation and application of a Tax Treaty.

These guidelines also provide additional guidance on the application for Bilateral Advance Pricing Arrangement (BAPA) and Multilateral Advance Pricing Arrangement (MAPA) as contained in the Advance Pricing Arrangement (APA) Guidelines.

For detailed information, members may read the [Guidelines](#) from the Institute website or [LHDNM website](#).

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