

e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

e-CTIM TECH-DT 46/2015

23 June 2015

TO ALL MEMBERS

TECHNICAL

Direct Taxation

TAX AUDIT FRAMEWORK 2015 - LHDNM (ENGLISH VERSION)

Further to our <u>e-CTIM TECH-DT 34/2015</u> and <u>e-CTIM TECH-DT 21/2015</u>, Inland Revenue Board of Malaysia's (LHDNM) <u>Tax Audit Framework 2015</u> is now available in English.

Members may view the English version of the Tax Audit Framework 2015 at the websites of the Institute and LHDNM.

We have prepared a <u>summary of the differences</u> between the Tax Audit Framework 2015 and the Tax Audit Framework 2013 and uploaded it on the website of the Institute.

You may write to the Institute at technical@ctim.org.my or secretariat@ctim.org.my in respect of any suggestions, concern or comments you may have on the Tax Audit Framework 2015 so that we may raise them to LHDNM.

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