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TECHNICAL

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**Direct Taxation**

**Public Ruling No.3/2015 on Failure to Furnish Information within a Stipulated Period**

The Inland Revenue Board of Malaysia (LHDNM) has uploaded the [\*Public Ruling \(PR\) No. 3/2015 on Failure to Furnish Information within a Stipulated Period\*](#) on 29 July 2015, on its website.

The objective of this PR is to explain the income tax treatment of a taxpayer who fails to furnish information within a stipulated period.

Members may view the PR at the [Institute website](#) and the [LHDNM website](#).

You may write to the Institute at [technical@ctim.org.my](mailto:technical@ctim.org.my) or [secretariat@ctim.org.my](mailto:secretariat@ctim.org.my) in respect of any suggestions, concern or comments you may have on the [PR](#) so that we may raise them to LHDNM.

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