

TECHNICAL

Direct Taxation

TAX AUDIT FRAMEWORK ON WITHHOLDING TAX 2015 -- LHDNM

The Inland Revenue Board of Malaysia (LHDNM) has uploaded the [*Tax Audit Framework on Withholding Tax 2015*](#) ("Framework") on their website. The Framework is effective from **1 August 2015** and is currently available in Bahasa Malaysia.

The Tax Audit Framework had undergone a number of revisions since it was first issued in 2007. It was updated in the year 2009. In 2013, it was revised and segregated into the General Tax Audit Framework and specialized tax audit frameworks for Petroleum and Transfer Pricing. This year, the General Tax Audit Framework was further updated and two more specialised tax audit frameworks were issued on Finance and Insurance and Withholding Tax.

Members may read the Framework in full at the websites of the [Institute](#) and the [LHDNM](#).

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 [Framework](#) so that we may raise them to the LHDNM.

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