
TECHNICAL

Direct Tax

Further clarification on Item VII (Date of commencement of operations) in the year of assessment 2015 Form C

We refer to our [e-CTIM TECH-DT 43-2015](#) dated 12 May 2015 in relation to the Inland Revenue Board of Malaysia's (LHDNM) clarification on Item VII (Date of commencement of operations) in the year of assessment (YA) 2015 Form C.

The Institute has written a [letter dated 13 July 2015](#) to the LHDNM to seek further clarification and convey the concerns raised by members on complying with the requirement to complete Item VII (Date of commencement of operations) in the YA 2015 Form C. In the same letter, the Institute also sought clarification from the LHDNM on the definition of "related companies" for the purpose of completing Part N (Transaction between Related Companies) in the Form C. Subsequently, the Institute has received the [LHDNM's reply letter dated 19 August 2015](#).

Members may view the letters at the [Institute's website](#).

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