

TECHNICAL

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**Direct Taxation**

**Revised Form CP204 & Form CP204A**

The Institute recently received a [letter dated 17 September 2015](#) from the Inland Revenue Board of Malaysia (LHDNM) to inform that the [Form CP204](#) and [Form CP204A](#) have been revised to include item 2.2 in the [Form CP204](#) and item 2.1 in the [Form CP204A](#) which are required to be completed by **a non-resident company only**.

In addition, please refer to paragraph (c) in the explanatory notes at the back of the [Form CP204](#) and paragraph (b) in the explanatory notes at the back of the [Form CP204A](#) in relation to the above-mentioned item 2.2 and item 2.1 respectively for further instructions.

Members may view the [LHDNM's letter dated 17 September 2015](#) at the website of the Institute.

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 revised Form CP204 and Form CP204A so that we may raise them to the LHDNM.

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