

TECHNICAL

---

**Direct Taxation**

**[Revised Foreign Account Tax Compliance Act \(FATCA\) Draft Guidance Notes on Compliance Requirements for Malaysia-US Intergovernmental Agreement \(IGA\)](#)**

Further to our [e-CTIM TECH-DT 31-2015](#) dated 18 March 2015, please be informed that the Inland Revenue Board of Malaysia (LHDNM) has issued [revised FATCA Draft Guidance Notes on Compliance Requirements for Malaysia-US IGA](#) on 11 September 2015.

Please note that the date for submitting the 2014 reportable information under FATCA to the LHDNM has been deferred to **30 June 2016**. The date for submitting the 2015 reportable information is also **30 June 2016**.

Members may view the announcement at the [LHDNM website](#).

**Disclaimer**

This document is meant for the members of the Chartered Tax Institute of Malaysia (CTIM) only. CTIM has taken all reasonable care in the preparation and compilation of the information contained in this E-CTIM. CTIM herein expressly disclaims all and any liability or responsibility to any person(s) for any errors or omissions in reliance whether wholly or partially, upon the whole or any part of this E-CTIM.