

TO ALL MEMBERS

---

TECHNICAL

---

**Direct Taxation**

**INVITATION FOR FEEDBACK ON THE LHDNM'S GUIDELINES ON TAX TREATMENT  
RELATED TO THE IMPLEMENTATION OF MFRS 121 (OR OTHER SIMILAR  
STANDARDS)**

Reference is made to our [e-CTIM TECH-DT 57/2015 dated 31 July 2015](#) regarding the above [Guidelines](#).

The Institute would like to invite members to provide feedback on practical issues that they are facing in adopting the [Guidelines](#). The practical issues must be based on actual cases and must not be based on hypothetical or theoretical situations. Members' feedback will be conveyed to the Joint Tax Working Group – Financial Reporting Standards (JTWG-FRS) for further deliberation.

Members are requested to provide their feedback to the Institute at [technical@ctim.org.my](mailto:technical@ctim.org.my) **by or before 30 October 2015 (Friday)**. Please indicate the section(s) of the [Guidelines](#) referred to when providing the feedback.

**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.