
TECHNICAL

Direct Tax

OPERATIONAL GUIDELINES NO.2/2016 - APPLICATION PROCEDURE FOR INDIVIDUAL TAX SETTLEMENT LETTER (SPC)

The Inland Revenue Board of Malaysia (LHDNM) has issued an [Operational Guidelines No.2/2016 on Application Procedure for Individual Tax Settlement Letter](#) (SPC) (in Bahasa Malaysia only) dated 12 February 2016.

The above-mentioned application can be made in the relevant Forms below downloaded from the official website of the LHDNM or via [e-SPC](#) (*an online application system that allows the employer to submit the relevant Forms*) at the official website of the LHDNM.

Form	Details
CP 21	Notification by Employer of Departure from the Country of an Employer
CP22A	Tax Clearance Form for Cessation of Employment of Private Sector Employees
CP22B	Tax Clearance Form for Cessation of Employment of Public Sector Employees

The completed form should be submitted to the Income Tax Branch where the employee's income tax file was kept or the nearest Income Tax branch. A checklist on the submission of the application for the Individual Tax Settlement Letter is provided in the Appendix A to the Guidelines.

The Guidelines also list down the duties of an employer, an employee and the LHDNM. Members may read the Guidelines in full on the [Institute's website](#) or on the [LHDNM's website](#).

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

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