



MUTUAL AGREEMENT PROCEDURE GUIDELINES

INLAND REVENUE BOARD OF MALAYSIA
MUTUAL AGREEMENT PROCEDURE GUIDELINES
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PART I

PRELIMINARY

1. INTRODUCTION

The Article on Mutual Agreement Procedure (“MAP”) in Malaysia’s Tax Treaties authorises the Malaysian Competent Authority (“CA”) to interact with CAs of Treaty Partners with the intent to resolve taxation not in accordance with the provisions of the Tax Treaty. This includes international tax disputes involving double taxation and any difficulties or doubts arising as to the interpretation or application of the Tax Treaty on a mutually-agreed basis. The MAP mechanism is independent from the legal remedies available under domestic law.

The MAP Article in Malaysia’s Tax Treaties also authorises the Malaysian CA to negotiate Bilateral Advance Pricing Arrangement (“BAPA”) and Multilateral Advance Pricing Arrangement (“MAPA”) with CAs of Treaty Partners. BAPA/MAPA offers assurance that the bilateral or multilateral arrangement that determines, in advance of controlled transactions, an appropriate set of criteria for the determination of the transfer pricing of those transactions over a fixed period of time will be accepted by the tax administration of Malaysia and its relevant Treaty Partners.

The Mutual Agreement Procedure Guidelines (the Guidelines) is applicable to BAPA/MAPA and have to be read together with the Income Tax (Advance Pricing Arrangement) Rules 2023 [*P.U.(A) 166/2023*], the Advance Pricing Arrangement (APA) Guidelines and any subsequent amendments to those rules or guidelines.

2. PURPOSE OF THE GUIDELINES

The purpose of the Guidelines is to provide guidance on MAP for persons who fall within the scope of an applicable Tax Treaty that Malaysia has with its Treaty

Partners. The Guidelines is intended to clarify and, if necessary, amplify the purpose and conduct of the procedures for dealing with disputed claims regarding taxes.

PART II

DEFINITIONS AND RELEVANT PROVISIONS

3. GENERAL DEFINITIONS

3.1. For the purposes of the Guidelines, unless the context otherwise requires -

- (i) “Agreement” refers to an agreement signed between CAs relating to MAP;
- (ii) “Competent Authority” refers to the CA as defined under the applicable Tax Treaty;
- (iii) “Mutual Agreement Procedure” refers to a process through which the Malaysian CA and the CA of a Treaty Partner endeavor by mutual agreement to resolve any difficulties or doubts arising as to the interpretation or application of the applicable Tax Treaty or to prevent disputes through BAPA/MAPA;
- (iv) “Office of MAP” refers to the Department of International Taxation, Inland Revenue Board of Malaysia (IRBM);
- (v) “Tax Division” refers to the Tax Division, Ministry of Finance, Malaysia;
- (vi) “Tax Treaty” refers to a double taxation avoidance agreement entered into between the Government of Malaysia and the Treaty Partner for the elimination of double taxation with respect to taxes on income and on capital and the prevention of tax evasion and avoidance; and
- (vii) “Treaty Partner” refers to a State/party with which Malaysia has an effective Tax Treaty.

3.2. Any terms that are not defined in the Guidelines shall have the meaning as defined in the applicable Tax Treaty.

4. RELEVANT PROVISIONS

These are some of the relevant provisions of the Income Tax Act 1967 (the Act) relating to MAP -

- 4.1. Subsection 91(7) allows the Director General of Inland Revenue (DGIR) to raise an assessment (original or additional assessment) at any time as a consequence of MAP notwithstanding subsections 91(1) and 91(5) of the Act.
- 4.2. Section 99 explains a taxpayer's right of appeal on an assessment made.
- 4.3. Subsection 102(1A) explains the interaction between MAP and domestic remedies under section 99 where an application to invoke a MAP has been made.
- 4.4. Section 132 governs the procedures relating to the MAP Article under an applicable Tax Treaty.
- 4.5. Section 140 empowers the DGIR to disregard certain transactions which the DGIR believes to have the direct or indirect effect of, among others, altering the incidence of tax, and to make adjustment as he thinks fit, to counteract the effects of such transactions. Thus, section 140 allows the DGIR to disregard transactions and to make adjustment to revise or impose tax liability on the persons concerned.
- 4.6. Section 140A was introduced to specifically address transfer pricing issues. The section requires taxpayers to determine and apply the arm's length price on controlled transactions. This section further allows the DGIR to substitute the price in respect of the transactions to reflect an arm's length

price for the transactions or to disregard any structure adopted by taxpayers in entering into the transactions, in certain circumstances.

- 4.7. Section 153 sets out the restriction that only a professional accountant or a person approved by the Minister of Finance may act in Malaysia on behalf of a taxpayer for the purposes of the Act.
- 4.8. Other provisions under the Act, rules and regulations that are relevant to the interpretation or application of the Articles under a Tax Treaty.

PART III

ADMINISTRATION AND PROCEDURES

5. WHO MAY APPLY

- 5.1. Where a person considers that the actions of either Malaysia's or its Treaty Partner's tax administrations or both, result or will result for that person in taxation not in accordance with the provisions of the Tax Treaty, depending on the applicable Tax Treaty, that person may present a case to –
 - (i) the CA of the State of residence or nationality; or
 - (ii) the CA of either Malaysia or its Treaty Partner,

without depriving themselves of the domestic remedies available.

- 5.2. Where a person who is a resident of a State has a permanent establishment in another State, a MAP request can only be made by that person and will be subjected to the applicable Tax Treaty. The MAP request cannot be made by the permanent establishment.

- 5.3 In the case of a BAPA/MAPA, applications will only be considered based on conditions as stated in the effective APA Guidelines.

6. COMMON MAP-REQUIRED SITUATIONS

A Malaysian resident may request for MAP from the Malaysian CA in case of Treaty Partner-initiated adjustments or Malaysia-initiated adjustments that result or will result in taxation not in accordance with the Tax Treaty. Examples of such situations include:

6.1. Transfer Pricing

A taxpayer resident in Malaysia is subjected to additional tax because of a transfer pricing adjustment to the price of goods or services transferred to or from an associated person in a Treaty Partner State. A transfer pricing adjustment may also include adjustments of other transactions between associated persons such as transactions relating to cost contribution arrangement or financial arrangement. In any of these transfer pricing adjustments, the Malaysian taxpayer may submit a MAP request to the Malaysian CA to eliminate double taxation or to notify the CA of the Treaty Partner to allow a corresponding adjustment to the income of the associated person to prevent economic double taxation that may arise from the adjustments made.

6.2. Resident Status

A Malaysian resident taxpayer is also considered to be a resident of a Treaty Partner under that State's domestic law, and each State asserts that the taxpayer is a resident of its jurisdiction for purposes of the Tax Treaty. If unresolved, the taxpayer could be subjected to tax on the same income in both States. A MAP request would initiate discussions between the CAs regarding the proper application of the tiebreaker rules contained in the

Resident Article of the Tax Treaty. Depending on the applicable Tax Treaty, the taxpayer should approach the CA of which he is a resident.

6.3. Withholding Tax

A withholding tax is levied beyond what is allowed under an applicable Tax Treaty by a Treaty Partner on a payment to a Malaysian resident. The Malaysian resident taxpayer may request the Malaysian CA to address the taxation not in accordance with the Tax Treaty with the CA of the Treaty Partner.

6.4. Permanent Establishment

- (i) A permanent establishment, e.g. a branch of a Malaysian resident taxpayer in a Treaty Partner State is subject to additional tax because of an adjustment by that Treaty Partner on the income attributed to the branch. The taxpayer who has appealed for foreign tax credit or exemptions but was denied by the IRBM may request for assistance from the Malaysian CA or either CAs, depending on the applicable Tax Treaty.

- (ii) A Malaysian resident taxpayer subject to tax in Malaysia, including income from carrying on a business in a Treaty Partner State, is taxed by the Treaty Partner despite not having a permanent establishment in that State under the Tax Treaty. The taxpayer may request the Malaysian CA to address the issue of taxation not in accordance with the Tax Treaty with the CA of that Treaty Partner.

6.5. Characterisation or Classification of Income

Where there is uncertainty whether the Tax Treaty covers an item of income, or where there is uncertainty of the characterisation or classification of an

item of income arising in the other State's tax jurisdiction, a taxpayer may approach the Malaysian CA for clarification.

7. TIME LIMITS FOR MAP REQUEST

- 7.1. The time limit for a MAP request depends upon the specific terms of the particular Tax Treaty under which the MAP is invoked. Therefore, for each case, the applicable Tax Treaty should be referred to. Generally, under Malaysia's Tax Treaties, the time limit is three years.
- 7.2. Where the time limit to invoke MAP is not specified in the applicable Tax Treaty, the Malaysian CA requires the MAP request to be submitted within three years from the first notification of the action resulting in taxation not in accordance with the provisions of that Tax Treaty.

Example 1:

Notice of Additional Assessment for the Year of Assessment (YA) 2018 was issued on 1.1.2020 as a result of an audit. That notice is considered as 'the first notification'. Hence, the taxpayer has until 31.12.2022 to submit the MAP request.

Example 2:

Same information as in example 1 but the amended Notice of Assessment (partial tax reduction) was issued on 1.1.2021 based on acceptable new documentation submitted by the taxpayer. In this scenario, the taxpayer still has until 31.12.2022 to submit MAP request because the 'first notification' is the notice dated 1.1.2020.

- 7.3. For cases where a taxpayer believes that ‘...the actions of one or both of the Contracting States will result in taxation not in accordance with the Tax Treaty...’, the taxpayer may request for MAP if the taxpayer establishes that the action will result in such taxation that appears as a risk which is not merely possible but probable.
- 7.4. In a case involving adjustment of income or tax resulting from an IRBM tax audit, a taxpayer is encouraged to notify the Office of MAP of its intention to request for MAP as soon as the Notice of Assessment is issued or at the same time when the taxpayer files an appeal under subsection 99(1) of the Act. Paragraph 23 of the Guidelines will further elaborate the interaction between the MAP request and domestic remedies.

8. PRE-FILING MEETING

A written request for a pre-filing meeting prior to submitting a formal MAP request is encouraged and the procedures are outlined as follows:

- (i) all requests for a pre-filing meeting should be addressed and sent to the Office of MAP;
- (ii) adequate documentation as listed under paragraph 9.4 to facilitate the preliminary assessment of the case should be submitted together with the request;
- (iii) the taxpayer shall make a presentation on the issue(s) related to MAP request during the pre-filing meeting;
- (iv) the taxpayer shall be informed of the outcome of the pre-filing meeting and if the outcome merits consideration for a MAP, the Office of MAP shall inform the taxpayer to submit a formal MAP request;
- (v) the taxpayer is encouraged to request for a pre-filing meeting no later than 6 months before the time limit for presenting a case to invoke MAP expires, to allow the Office of MAP adequate time to evaluate the taxpayer’s

- objection and consider the merits for a formal MAP (refer to paragraph 9 of the Guidelines for detailed information on formal MAP); and
- (vi) a request for a pre-filing meeting is not and does not constitute a formal request for MAP.

9. SUBMITTING A FORMAL REQUEST

- 9.1. All formal MAP requests should be addressed and sent to the Office of MAP at the address below:

The Competent Authority
Headquarters of Inland Revenue Board of Malaysia
Department of International Taxation
Menara Hasil Level 12
Persiaran Rimba Permai,
Cyber 8, 63000 Cyberjaya,
Selangor, Malaysia.

A copy of the request should also be sent via email to map@hasil.gov.my.

- 9.2. Concurrently, a copy of the request should be submitted to the Tax Division Office at the following address:

The Competent Authority
Tax Division
Ministry of Finance
6th Floor, Centre Block
Precinct 2, Federal Administration Centre
62592 Putrajaya, Malaysia.

- 9.3. Regardless of which jurisdiction the taxpayer wishes to invoke its MAP, the CAs of both states should be notified by the taxpayer of the intention of the request simultaneously.

- 9.4. A MAP request should contain all relevant information especially -
- (i) the name, address and income tax reference number of the Malaysian taxpayer;
 - (ii) details of the taxpayer's and tax representative's person in charge such as name, telephone number and email address;
 - (iii) the name of the tax officer handling the audit with respect to an adjustment made in Malaysia;
 - (iv) the name of the Treaty Partner's tax administration involved or contact details of the CA of Treaty Partner involved if a claim has been made to the Treaty Partner;
 - (v) the Tax Treaty Article(s) which the taxpayer asserts is not being correctly applied by Malaysia or its Treaty Partner, and the taxpayer's interpretation of the application of the Article(s);
 - (vi) the name, address and, if known, the tax reference number of any related Treaty Partner's taxpayer involved;
 - (vii) the relationship and/or structure of the transaction(s) between the Malaysian taxpayer and its Treaty Partner's taxpayer (taxpayer should keep the Malaysian CA informed of any changes in the relationship and/or structure that occurs after the request has been filed);
 - (viii) the taxation years or periods involved, the amount of adjustments and tax in dispute together with copies of the Notices of Assessment and tax computations before and after the adjustment, and/or other notification issued by tax administration related to the case. Each of the figure stated in the MAP application must correspond with the disputed amount of tax adjustment with each respective associated person located in each Treaty Partner State involved in the MAP request;

- (ix) facts and analysis of the issues for MAP including specific issues raised by the Treaty Partner's tax administration or IRBM affecting the Malaysian taxpayer and the related amounts;
- (x) a statement whether the MAP request involve issues that are currently or were previously considered as part of an APA in Malaysia or in similar proceedings in the Treaty Partner State, including details of legal or administrative process that affects the MAP such as whether the Treaty Partner has denied or suspended MAP as a result of a particular domestic legal or administrative process;
- (xi) a statement indicating whether the taxpayer has filed a notice of objection or a notice of appeal in either relevant States' jurisdictions;
- (xii) an authorisation letter if the taxpayer is represented by an authorised representative;
- (xiii) a copy of settlement or agreement concluded with the Treaty Partner's tax administration which may affect the MAP process;
- (xiv) information on any statute of limitations in respect of the years for which MAP is sought for each related Treaty Partners (domestic as well as time limits under tax treaties);
- (xv) additional information in the APA Guidelines in the case of BAPA/MAPA; and
- (xvi) any other relevant facts or documentations without which may affect the consideration of the Malaysian CA to accept the MAP request.

9.5. The MAP request should be signed by the taxpayer, or by its authorised representative, confirming the accuracy and completeness of the facts and information presented in the request. The taxpayer is responsible for the completeness and accuracy of the information included in the request.

9.6. The Malaysian CA may deny any MAP request or considers a case to be closed or automatically withdrawn or rejected if –

- (i) the taxpayer has failed to provide complete and accurate information requested within the stipulated time period;
- (ii) the case appears to be not justified or not admissible based on limited information/documentation submitted to the Malaysian CA;
- (iii) at any time, the taxpayer is found to make any misrepresentation during the MAP.

10. REVIEW OF THE MAP REQUEST

10.1. After receiving a MAP request, the Tax Division and the Office of MAP will jointly evaluate the request.

10.2. The Malaysian CA will accept a MAP request if -

- (i) the MAP issue or transaction relates to a State which has a Tax Treaty with Malaysia;
- (ii) it is evident that the actions of one or both States have resulted or will result in taxation not in accordance with the applicable Tax Treaty;
- (iii) the taxpayer notifies the Malaysian CA within the acceptable time limit after an action results in taxation not in accordance with the provisions of the applicable Tax Treaty; and
- (iv) the issue is not one that the Malaysian CA and/or CA of the Treaty Partner have decided, as a matter of policy, not to consider.

In the case of a BAPA/MAPA request, the Income Tax (Advance Pricing Arrangement) Rules 2023 [*P.U.(A) 166/2023*, APA Guidelines and any subsequent amendments to the rules or guidelines shall apply.

10.3. The access to MAP does not lead to acceptance of the case. Acceptance of MAP will be based on eligibility of the MAP request.

11. ADDITIONAL INFORMATION AND DOCUMENTATION

The Office of MAP may request the taxpayer to submit additional information and documentation necessary for the purpose of the MAP.

12. NOTIFICATION OF NON-COMMENCEMENT

The Office of MAP shall notify the taxpayer when a MAP is not to be initiated with the CA of the Treaty Partner and provide reasons for the rejection of the taxpayer's request after receiving comments and agreement from the Treaty Partner.

13. ROLE OF COMPETENT AUTHORITY

- 13.1. Upon acceptance of the MAP request, the Malaysian CA shall endeavor to resolve the case via unilateral resolution with the taxpayer if the issues in the request appears to be justified.
- 13.2. The Malaysian CA shall inform the taxpayer and the CA of the Treaty Partner involved of any unilateral decisions made or measures taken.
- 13.3. If the Malaysian CA is not itself able to arrive at a satisfactory solution, the case will be dealt with bilaterally with the CA of the Treaty Partner.
- 13.4. If a bilateral MAP is to be initiated, a proposal will be conveyed by the Tax Division to the CA of the Treaty Partner.

14. COMMENCEMENT OF NEGOTIATIONS

The Office of MAP shall notify the taxpayer with regard to the commencement of MAP negotiations between the Malaysian CA and the CA of the Treaty Partner.

15. ROLE OF TAXPAYER

MAP negotiation between the Malaysian CA and the CA of the Treaty Partner is a government-to-government process in which there is generally no direct taxpayer involvement. Therefore, a taxpayer's involvement in the MAP is limited to presenting its views and assisting in fact-finding without participating in the negotiation process. However, the taxpayer may be invited to make a presentation or clarification before the Malaysian CA, where appropriate, to ensure a common understanding of the facts of a particular case.

16. RESPONSIBILITIES OF TAXPAYER

16.1 The success of the MAP depends on the cooperation from the taxpayer despite their limited involvement. Once a MAP is accepted, the taxpayer is expected to fully cooperate with the Malaysian CA and to be fully responsible for the following -

- (i) comply with all requirements with regards to the MAP;
- (ii) provide accurate and reliable information/analysis including information from Treaty Partner for foreign initiated adjustments required to resolve the case;
- (iii) provide any information that was requested beyond what has been provided during an audit;
- (iv) inform the Malaysian CA of any changes in the information or documentation previously submitted in connection with the MAP request, as well as new information or documentation that becomes

known or is created after the MAP request is filed which is relevant to the issues under consideration;

- (v) simultaneously provide the same set of information to all the CAs involved, including the information provided by a related party making the MAP request to the CA of the Treaty Partner;
- (vi) ensure information provided is wholly consistent and there are no misrepresentation of facts in the MAP case; and
- (vii) update the Malaysian CA on all information received from the CA of the Treaty Partner.

16.2 The timely provision of requested information is essential as without proper information and documentation, the CAs may be unable to resolve disputes expeditiously and the risk of unrelieved double taxation increases.

16.3 All information and documentation are to be submitted to the Office of MAP at the address provided at paragraph 9.1 and email the softcopy to map@hasil.gov.my.

16.4 It is to the taxpayer's benefit to be fully cooperative and transparent to ensure an efficient MAP. A taxpayer's failure to cooperate with the Malaysian CA during any part of the MAP may have direct consequences on whether relief can be provided under the MAP.

17. TAXPAYER UPDATE

The Office of MAP shall update the taxpayer on the progress and status of the MAP to an extent that the update does not interfere with the MAP process.

18. NOTIFICATION OF MAP OUTCOME

- 18.1. Where an agreed outcome has been reached in MAP negotiations, the Office of MAP shall notify the taxpayer in writing of the date and contents of the said agreement.
- 18.2. Likewise, where the MAP negotiations have not reached an agreed outcome, the Office of MAP shall also notify the taxpayer.

19. TAXPAYER CONFIRMATION

- 19.1. Upon reaching a MAP resolution or signing of the Agreement between CAs, the Office of MAP shall notify the taxpayer of the outcome of the MAP. The taxpayer making the MAP request shall subsequently confirm in writing his acceptance of the MAP outcome within 30 days from the date of notification of the MAP outcome.
- 19.2. Upon the taxpayer's acceptance of the MAP outcome, the Malaysian CA shall convey to IRBM and the Treaty Partner on the relevant implementation actions.
- 19.3. A taxpayer cannot partially accept the terms of the MAP Agreement for only some issues or taxation years involved. This is due to the fact that the CAs commonly consider the original MAP request by the taxpayer, which is usually multifaceted, in its entirety and often consider all aspects (issues and taxation years) involved at one time and as one case, and ultimately one outcome.
- 19.4. A MAP outcome does not form precedent for future years for the same taxpayer or any other cases. Any tax assessment or tax adjustment of

subsequent years should be based on the particular circumstances, facts and documentary evidences which exist for those years.

19.5. Once the MAP Agreement is signed and the negotiation process is concluded, or a resolution is agreed as the MAP outcome, the MAP request is considered as settled and closed.

19.6. The taxpayer may reject the MAP outcome. If this occurs, the CAs will consider the case as settled and closed.

20. IMPLEMENTATION OF MAP OUTCOME

20.1. The Office of MAP and IRBM shall take the necessary action to implement the results of the MAP outcome.

20.2. For MAP request which is subjected to subsection 102(1A) of the Act, the MAP Agreement will only be implemented after the appeal made under subsection 99(1) of the Act is withdrawn by the taxpayer.

21. DISCONTINUATION OF MAP

21.1. The Malaysian CA reserves the right to propose to the CA of the Treaty Partner that MAP may not be pursued under the following circumstances:

- (i) when the subject matter of MAP is not within the scope of MAP under the applicable Tax Treaty;
- (ii) when the MAP request or the attachments contains incorrect information;
- (iii) when the taxpayer does not provide the documents necessary for MAP;

- (iv) when retrieval of documents necessary for MAP is not possible due to lapse of time; and
- (v) any other reasons not aforementioned.

21.2. Where the CA of the Treaty Partner has accepted the proposal from the Malaysian CA described in paragraph 21.1, the Office of MAP shall notify the taxpayer on the MAP outcome.

21.3. Likewise, where the Malaysian CA has accepted a proposal from the CA of the Treaty Partner to not pursue the MAP, the Office of MAP shall notify the taxpayer that MAP has been discontinued.

22. WITHDRAWAL OF MAP REQUEST

22.1. A taxpayer can withdraw a MAP request at any time before a MAP outcome has been reached.

22.2. Withdrawal of a MAP request shall be made in writing, stating reasons, and sent to the same addresses as per paragraphs 9.1 and 9.2 above.

22.3. After receiving the written confirmation for a withdrawal, the Malaysian CA shall notify the CA of the Treaty Partner of the withdrawal of MAP by the taxpayer.

22.4. However, as the MAP processes involve significant use of effort, time and resources from the taxpayer and CAs of both States, once the taxpayer requests for a withdrawal, the taxpayer is refrained from seeking any further MAP recourse on the same issue for the same year of assessment as presented in the withdrawn MAP request.

PART IV SUPPLEMENTAL

23. INTERACTION BETWEEN MAP AND DOMESTIC REMEDIES PROCESSES

23.1. Presenting an application to the Malaysian CA to invoke MAP will not deprive a person from his right to appeal under subsection 99(1) of the Act via a written notice of appeal in the prescribed form (Form Q). The usual procedures for appeal under the Act shall apply.

23.2. Form Q submitted within the period stipulated under subsection 99(1) of the Act -

Where Form Q is filed to the DGIR within the stipulated period under subsection 99(1) of the Act, the taxpayer must inform the relevant branch or department in writing that a MAP request has been made. Under subsection 102(1A) of the Act no appeal shall be forwarded to the Special Commissioners of Income Tax (SCIT) until the determination of the MAP. If the taxpayer does not agree with the outcome of the MAP, the taxpayer may, within thirty days from the notification letter issued by the Office of MAP informing the taxpayer on the outcome of the case, request the DGIR in writing to forward the appeal to the SCIT.

23.3. A taxpayer may withdraw its domestic appeal with the SCIT in order to make an application to invoke MAP. The taxpayer must follow the applicable legal provisions and procedures to put into effect the withdrawal of its domestic appeal, and shall forward copies of the relevant documents to the Malaysian CA.

23.4. Malaysian CA will not make a tax adjustment when a decision has been made by the SCIT/court on an appeal made by the taxpayer under section

99 of the Act on the same issues in the same tax appeal case. Malaysian CA may, nevertheless, present the MAP case to the CA of the Treaty Partner and ask the latter to take measures to avoid double taxation.

23.5. For MAP request under paragraph 23.4, a taxpayer is required to fulfill the conditions below -

- (i) provide proof that double taxation element or tax treatment not in accordance with the applicable Tax Treaty existed; and
- (ii) provide details and supporting documents to ascertain and quantify the relevant amount of tax disputed for the MAP request.

in order to present the MAP case to the CA of Treaty Partner.

24. CONFIDENTIALITY OF INFORMATION

24.1. All information obtained or generated during the MAP process is protected by the confidentiality provisions of the Act and the provisions of the applicable Tax Treaty.

24.2. The Malaysian CA is committed to ensuring confidentiality regarding taxpayer's information under the Tax Treaty and the respective laws.

25. TAX COLLECTION

A MAP request does not relieve the taxpayer from its obligation to pay the tax liability nor obliges the IRBM to suspend any actions to collect any outstanding taxes.

26. FURTHER INFORMATION

For more information and enquiries, please contact:

Department of International Taxation
Inland Revenue Board of Malaysia Headquarters
Menara Hasil, Level 12
Persiaran Rimba Permai, Cyber 8
63000 Cyberjaya, Selangor, Malaysia
Contact number - 03-8313 8888
Fax Number - 03-8313 7848/03-8313 7849
E-mail Address - map@hasil.gov.my

LEMBAGA HASIL DALAM NEGERI MALAYSIA

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