

Sample Letter – Notification as Reporting Entity

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

Date:

Re : Notification under Subrule 6(1) of the Income Tax (Country-by-Country Reporting) Rules 2016/ Notification under Subregulation 6(1) of the Labuan Business Activity Tax (Country-by-Country Reporting) Regulations 2017

Dear Sir,

[Resident entity Name], a tax resident in Malaysia, hereby notifies the Director General of Inland Revenue that it is the [Ultimate Holding Entity or Surrogate Holding Entity] (hereinafter referred to as the "Reporting Entity") for [MNE Group] and will file the Country-by-Country Report for [MNE Group] for the reporting period ending [Date].

2. The information of the Reporting Entity is provided in the table below:

Tax Identification Number :	
Registration No:	
Correspondence Address:	
Contact Person :	
Telephone Number:	
Designation:	
Email Address:	

3. The Country-by-Country Report to be filed by the Reporting Entity is intended to satisfy the filing requirement of all the constituent entities of [MNE Group] that are either resident for tax purposes or is carrying out a business through a branch or a permanent establishment as stated in **Attachment 1** (for constituent entities in Malaysia) and **Attachment 2** (for constituent entities outside Malaysia).

Signature : _____ Date : _____

[Company's Director/ Authorised Representative/ Authorised Tax Agent]

Name :

Designation :

Entity's Stamp :

Address and Telephone Number :

ATTACHMENT 1

NAME OF REPORTING ENTITY:

TAX IDENTIFICATION NUMBER:

LIST OF CONSTITUENT ENTITIES IN MALAYSIA [FOR PURPOSE OF SUBRULE 6(1)]

BIL	CONSTITUENT ENTITY	TAX IDENTIFICATION NO	FINANCIAL YEAR END
1			
2			
3			
4			
5			

NOTES

1. CONSTITUENT ENTITIES INCLUDE DORMANT AND COMPANIES UNDER LIQUIDATION
2. PLEASE SEND A COPY OF ATTACHMENT 1 IN EXCEL FORMAT

ATTACHMENT 2

NAME OF REPORTING ENTITY:

TAX IDENTIFICATION NUMBER:

LIST OF CONSTITUENT ENTITIES OUTSIDE MALAYSIA [FOR PURPOSE OF SUBRULE 6(1)]

BIL	CONSTITUENT ENTITY	TAX IDENTIFICATION NO	FINANCIAL YEAR END	COUNTRY OF TAX RESIDENCE OF CONSTITUENT ENTITY
1				
2				
3				
4				
5				

NOTES

- 1. CONSTITUENT ENTITIES INCLUDE DORMANT AND COMPANIES UNDER LIQUIDATION
- 2. PLEASE SEND A COPY OF ATTACHMENT 2 IN EXCEL FORMAT