

Sample Letter – Notification as Non-Reporting Entity

(To be submitted by an appointed Constituent Entity where the Reporting Entity is in Malaysia)

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(2) of the Income Tax (Country-by-Country Reporting) Rules 2016 / Notification under Subregulation 6(2) of the Labuan Business Activity Tax (Country-by-Country Reporting) Regulations 2017

Dear Sir,

[Appointed Constituent Entity], a tax resident in Malaysia and a subsidiary of [MNE Group] hereby confirms that it has been appointed by [Ultimate Holding Entity or Surrogate Holding Entity] on behalf of the other resident constituent entities of [MNE Group] (as listed in **Attachment 1**) and obtained their consent to submit the Notification under subrule 6(2) of the Income Tax (Country-by-Country Reporting) Rules 2016 or subregulation 6(2) of the Labuan Business Activity Tax (Country-by-Country Reporting) Regulations 2017 to the Inland Revenue Board Malaysia.

2. [Appointed Constituent Entity] hereby notifies the Director General of Inland Revenue that [reporting entity name] 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]. The information of the Reporting Entity is provided in the table below:

Name of Reporting Entity	
Tax Residence	MALAYSIA
Tax Identification No.	

3. [Appointed Constituent Entity] and the constituent entities listed in **Attachment 1** are aware that failure to notify the Director General of Inland Revenue in accordance with subrule 6(2) of the Income Tax (Country-by-Country Reporting) Rules 2016 or subregulation 6(2) of the Labuan Business Activity Tax (Country-by-Country Reporting) Regulations 2017 is an offence under the law and each constituent entity shall on conviction, be liable to penalty or imprisonment or both.

Signature: _____ Date: _____

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

Name :

Designation :

Entity's Stamp :

Address and telephone number :

NAME OF REPORTING ENTITY:
TAX IDENTIFICATION NUMBER:

LIST OF CONSTITUENT ENTITIES IN MALAYSIA [FOR PURPOSE OF SUBRULE 6(2)]

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

NOTES

1. CONSTITUENT ENTITIES INCLUDE DORMANT AND COMPANIES UNDER LIQUIDATION