

Sample Letter – Notification as Non-Reporting Entity

(To be submitted by each of Constituent Entity where the Reporting Entity is outside of 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,

[Constituent entity name, Income Tax File No.], a tax resident in Malaysia and a subsidiary of [MNE Group], 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] that 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:

Name of Reporting Entity	
Tax Residence	[Resident Country of the Reporting Entity]
Tax Identification No.	

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 in Malaysia or Labuan.

Signature: _____ Date: _____

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

Name :

Designation :

Entity's Stamp :

Address and telephone number :