

Sample Letter – Notification as Non-Reporting Entity

Department of International Taxation
 Headquarters Inland Revenue Board of Malaysia
 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 Regarding Under Subregulation 6(2) of the Labuan Business Activity Tax (Country-by-Country Reporting) Regulations 2017

Dear Sir,

[Resident entity Name], 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] for [MNE Group] (hereinafter referred to as the "Reporting Entity") 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 Residence	[Resident Country of 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. These constituent entities are:

Constituent Entity (Resident in Malaysia)	Tax Identification No.
[Entity filing the notification]	
[Additional Entity 1]	
[Additional Entity 2]	

Kind regards,

Signature: _____ Date: _____
 [Company's Director/ Authorised Representative/ Authorised Tax Agent]
 Name :
 Designation :
 Entity's Stamp :
 Address and telephone number :