

Sample Letter – Notification as Non-Reporting Entity

[Name and address of recipient]

.....

DATE :

Re: Notification Regarding the Country-by-Country Reporting Under Subrule 6(2) of Income Tax (Country-by-Country Reporting) Rules 2016

Dear Sir,

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

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

Tax Residence	
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 [MNC Group] that are either resident for tax purposes or is carrying out a business through a branch or a permanent establishment in Malaysia. 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: _____
 (Company's Director/Authorised Representative OR
 Authorised Tax Representative)

Name
 Designation
 Company's Stamp
 Address and telephone number