BANK NEGARA MALAYSIA
CENTRAL BANK OF MALAYSIA

MALAYSIAN INSTITUTE OF ACCOUNTANTS

30 June 2026

To:

Accountants who hold valid practising certificates issued pursuant to Rule 9 of the Malaysian Institute of Accountants (Membership and Council) Rules 2001, who are reporting institutions[1] carrying on the activities listed under Paragraph 9 of the First Schedule of the Anti-Money Laundering, Anti-Terrorism Financing, Anti-Restricted Activity Financing and Proceeds of Unlawful Activities Act 2001 (AMLA).

Sir/Madam,

Data and Compliance Report 2026 for Accountants

This is to inform the above reporting institutions (RIs) on the submission requirements for the Data and Compliance Report (DCR) 2026 which is issued pursuant to the following:

i. Sections 8(3)(a), 16(6) and 25(2) of the AMLA;
ii. Section 143(2) of the Financial Services Act 2013 (FSA); and
iii. Section 155(2) of the Islamic Financial Services Act 2013 (IFSA).

2. DCR 2026 is a supervisory tool adopted by Bank Negara Malaysia (the Bank), as the Competent Authority under the AMLA, to assess RIs' compliance with the requirements set out under the AMLA and the Anti-Money Laundering, Countering Financing of Terrorism, Countering Proliferation Financing (AML/CFT/CPF) and Targeted Financial Sanctions (TFS) for Designated Non-Financial Businesses and Professions (DNFBPs) and Non-Bank Financial Institutions (NBFIs) (AML/CFT/CPF and TFS for DNFBPs and NBFIs) Policy Document. It also supports the Bank's monitoring of the money laundering, terrorism financing and proliferation financing (ML/TF/PF) risks faced by RIs. In addition, the DCR enables RIs to self-assess their compliance with AML/CFT/CPF and TFS requirements, as well as to utilise the information for assessing their ML/TF/PF exposures through the conduct of institutional ML/TF/PF risk assessments.

[1] Section 3 of AMLA which defines a "reporting institution" as any person, including branches and subsidiaries outside Malaysia of that person, who carries on any activity listed in the First Schedule.

3. RIs, **at the firm level**, are required to submit the DCR 2026, either a declaration or a full submission, through the Dynamic Submission Portal (DSP) during the submission period from **1 July 2026 to 30 September 2026**. The DSP is accessible via https://dsp.bnm.gov.my. RIs may refer to the following infographic for guidance on the applicable type of susbmission: DCR 2026 Infographic (General).

4. RIs that are subject to full DCR submission are reminded to appoint a Compliance Officer and notify the Bank of the appointment, which can be done via this link: https://amlcft.bnm.gov.my/co/. Upon submission of the DCR 2026, each RI will receive a report card highlighting gaps and areas for improvement to assist RIs in complying with the AML/CFT/CPF and TFS requirements.

5. Submission of the DCR 2026 is **mandatory** and enforceable pursuant to sections 8(3)(a), 16(6) and 25(2) of the AMLA on all RIs under the AMLA, including those who hold valid practising certificates issued pursuant to Rule 9 of the Malaysian Institute of Accountants (Membership and Council) Rules 2001, when they, whether in person or through a firm or company, prepare to carry out the gazetted activities[2] for their clients. Accounting firms that do not provide any gazetted activities are required to declare their non-provision status for DCR 2026. "In-house" accountants who are employees of the company acting as accountants are **NOT** required to submit nor declare their status for the DCR 2026.

6. RIs are reminded that enforcement actions can be pursued under the AMLA, FSA and IFSA. Further, the non-submission of the DCR by accountants is also **a non-compliance against the requirements on professional ethics under paragraphs 260.5 A1 and A2, R115.1 and B150.1 of the By-Laws (on Professional Ethics, Conduct and Practice) of MIA.**

7. RIs are highly encouraged to refer to the online portal at https://amlcft.bnm.gov.my/dcr, for comprehensive information on DCR 2026, including DCR 2026 infographic, information kit, video guidance and other supporting materials to facilitate their submission.

[2] As gazetted in the Anti-Money Laundering (Invocation of Part IV) (No. 2) Order 2004 (P.U. (A) 340/2004) and Anti-Money Laundering (Invocation of Part IV) Order 2006 (P.U. (A) 293/2006) and as provided under paragraph 3.3(a) of the AML/CFT/CPF and TFS for DNFBPs and NBFIs Policy Document.

8. For any enquiries on DCR 2026 that cannot be found within the materials or resources provided on the online portal, please submit your query via dcr@bnm.gov.my. For more information on general AML/CFT requirements, please visit AML/CFT website at https://amlcft.bnm.gov.my.

Thank you.

BANK NEGARA MALAYSIA

Zarifa Izan Zainol Abidin
Director
Financial Intelligence Department

MALAYSIAN INSTITUTE OF ACCOUNTANTS

G Shanmugam
Chief Executive Officer