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# TCC Aims To Ensure Business Owners Comply With Tax Laws

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KUALA LUMPUR, Sept 11 (Bernama) -- The Tax Compliance Certificate (TCC) issued by the Inland Revenue Board (IRB) aims to ensure businesses, particularly government procurement bidders, comply with the country's tax laws by being responsible taxpayers.

IRB Revenue Collection assistant director Nooraini Mat Ali said the TCC is specifically aimed at taxpayers who carry out businesses or individual business owners, in addition to being applicable to cooperatives, trusts, unit trusts, Limited Liability Partnership, Real Estate Investment Trusts and Property Trust Funds.

"Individuals who run businesses must have the TCC, which is a prerequisite for taxpayers or bidders when tendering applications for government procurements since 2023.



"We have made it mandatory since February this year for the procurement of supplies and services, which we have carried out on a pilot basis since last year with several ministries and agencies, including the Education Ministry, Health Ministry, Royal Malaysian Customs Department and the Immigration Department and we also received encouraging feedback on its level of

implementation," she said during an interview with Bernama Radio here today.

Nooraini said the TCC would be issued in the name of the business for individuals or sole proprietorships while for companies, limited liability partnerships and cooperatives, the certificate would be issued according to the TCC taxpayer category and the status can be checked and printed at any time for free at the MyTax portal.

She explained that before the TCC is issued, the taxpayer or bidder must ensure the income tax return form (BNCP) is submitted every year within the stipulated period and also make sure there are no tax arrears as well as adhere to the instalment schedule that is in force.



"All business or company owners who wish to apply for government procurement through e-procurement must have the TCC and taxpayers must comply with the two stipulated criteria.

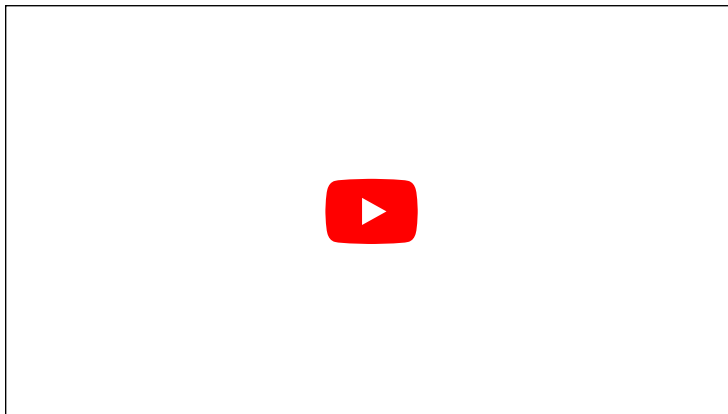
"If there are tax arrears, then the status will become 'non-compliant' but, as an alternative, we can inform the taxpayers to pay in instalments if they can't afford it. Once they have the instalment payment letter, we can change their status from 'non-compliant' to 'compliant' provided they have the relevant supporting documents," she said.

She added that new taxpayers or bidders must obtain the TCC by checking their Tax Identification Number (TIN) via the e-Daftar application at the MyTax portal.

"If they haven't obtained the TIN, they can register on the e-Daftar application and submit their TCC application together with their business registration document attachment to the IRB TCC Implementation Secretariat via e-mail to [tcc@hasil.gov.my](mailto:tcc@hasil.gov.my)," she said.

Those who want more information about the certificate can submit their enquiries to [tcc@hasil.gov.my](mailto:tcc@hasil.gov.my).

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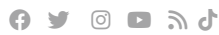
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