



ESCALATE THE PASSION

PATHWAY FOR TAX AGENT LICENCE

A COMPREHENSIVE GUIDANCE

TAX AGENT APPLICATION GUIDELINE & PROCESSING PROCEDURE

PREPARED BY: TAX OPERATIONS DEPARTMENT

UPDATED AS AT 02/02/2024

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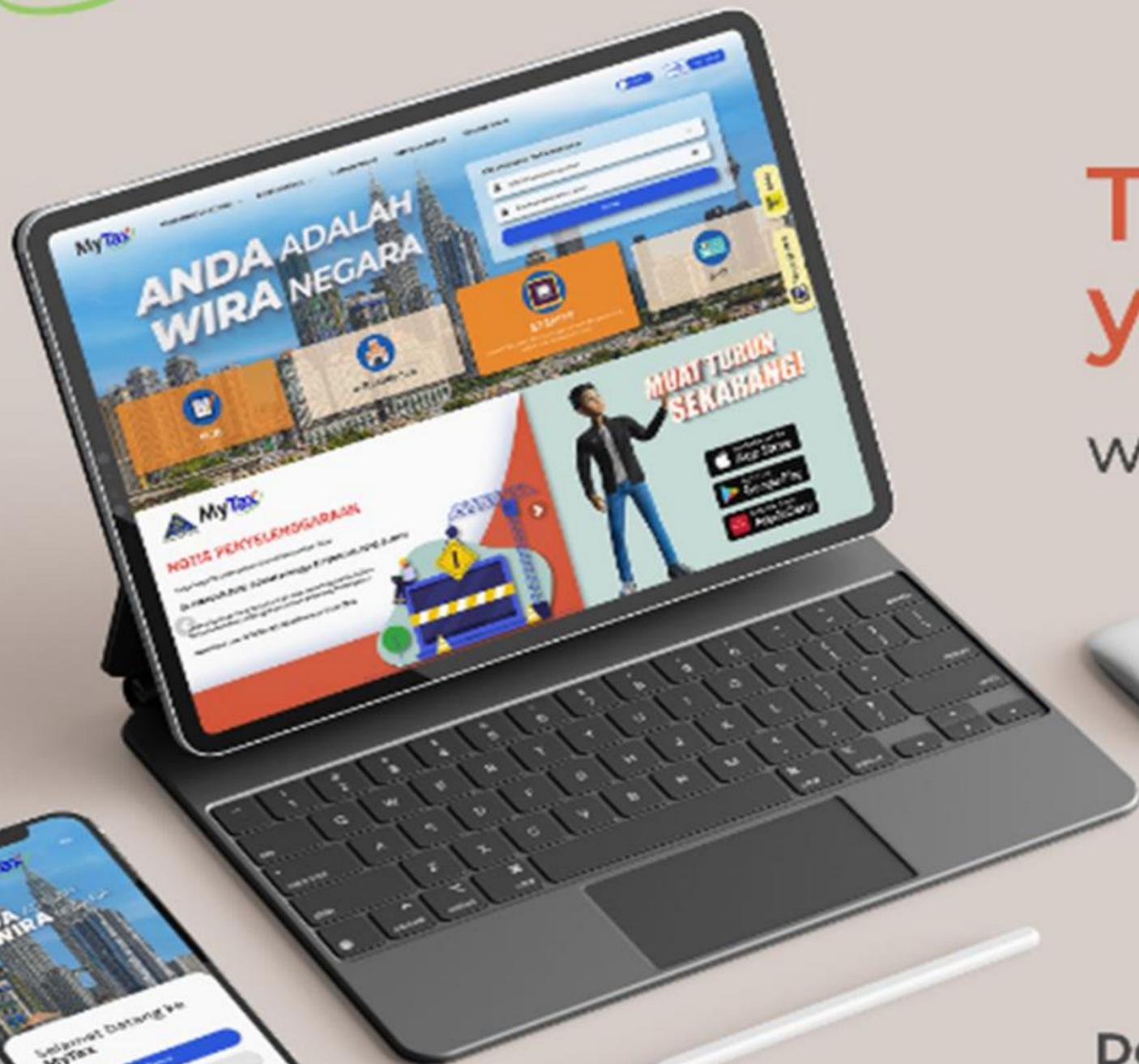
DEVELOPMENT



**SECURITY &
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Tax information at your fingertips.

www.mytax.hasil.gov.my

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MYTAX PORTAL : [https:// mytax.gov.my](https://mytax.gov.my)



The screenshot shows the MyTax portal interface. At the top left is the MyTax logo and navigation links: ezHasil Services, e-Appointment, Customer Feedback, Help Center, and User Manual. On the top right, there are 'Light' and 'BM' buttons. The main banner features a cityscape background with the text 'ANDA ADALAH WIRA NEGARA'. Below the banner are four service tiles: 'Search Bill Number', 'e-Daftar', 'ByrHASiL', and 'e-TT'. A registration form titled 'Please Enter Your Information' is overlaid on the right, containing a dropdown for 'Please choose ID Type', a text input for 'New Identification No.', and a 'Submit' button. A vertical sidebar on the right contains icons for home, notification, help, and chat, along with 'Chat' and 'Tanya @ HKC' buttons. The footer of the screenshot shows the MyTax logo on a white and yellow background.

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OUTLINE

- 01** INTRODUCTION
- 02** PRELIMINARY REQUISITE
- 03** COMMON MISTAKES
- 04** APPLICATION PROCEDURES
- 05** APPLICATION PROCESSING FLOW
- 06** CODE OF ETHICS FOR TAX AGENTS

WHO IS TAX AGENT

SECTION 153, INCOME TAX ACT (ITA) 1967

SECTION 153 - RESTRICTION ON PERSONS HOLDING THEMSELVES OUT AS TAX AGENTS, TAX CONSULTANTS, ETC.

Subsection 153(1) - No person holding himself out as a tax agent, a tax consultant or a tax adviser (or under any other like description) shall be permitted to act in Malaysia on behalf of any person for any of the purposes of this Act **unless he is a tax agent** as defined in this section.

WITH EFFECT FROM 1ST JANUARY 2007

Subsection 153(3) - Tax Agent means any professional accountant or person, **approved by the Minister** (Minister of Finance).

Subsection 153(4) - An application for an approval or for a renewal of such approval shall be made to the Minister.

ENFORCEMENT OF SUBSECTION 153 (3) ITA 1967



THE NEED TO OBTAIN LEGITIMATE TAX AGENT SERVICES

TAXPAYER'S RESPONSIBILITY TO APPOINT APPROVED TAX AGENT

As a way to enforce the Subsection 153(3) ITA 1967, HASiL has advised the taxpayer to appoint and seek services from legitimate tax agent to assist, manage and handle their tax matters as a representative of the taxpayer. This is to avoid any problems occurs in the future regarding their tax issues or problems.

DEALING WITH HASiL OFFICERS

HASiL has issued a letter dated 20th October 2014 to the Professional Bodies, with effective 1st February 2015 (after given consideration on the initial enforced date 1st December 2014) **only** approved tax agent under the Subsection 153(3) ITA 1967 is allowed to be entertained by the HASiL officers.

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ENFORCEMENT OF SUBSECTION 153 (3) ITA 1967

OFFENCE UNDER THE ITA 1967

PARAGRAPH 120(1)(d) ITA 1967

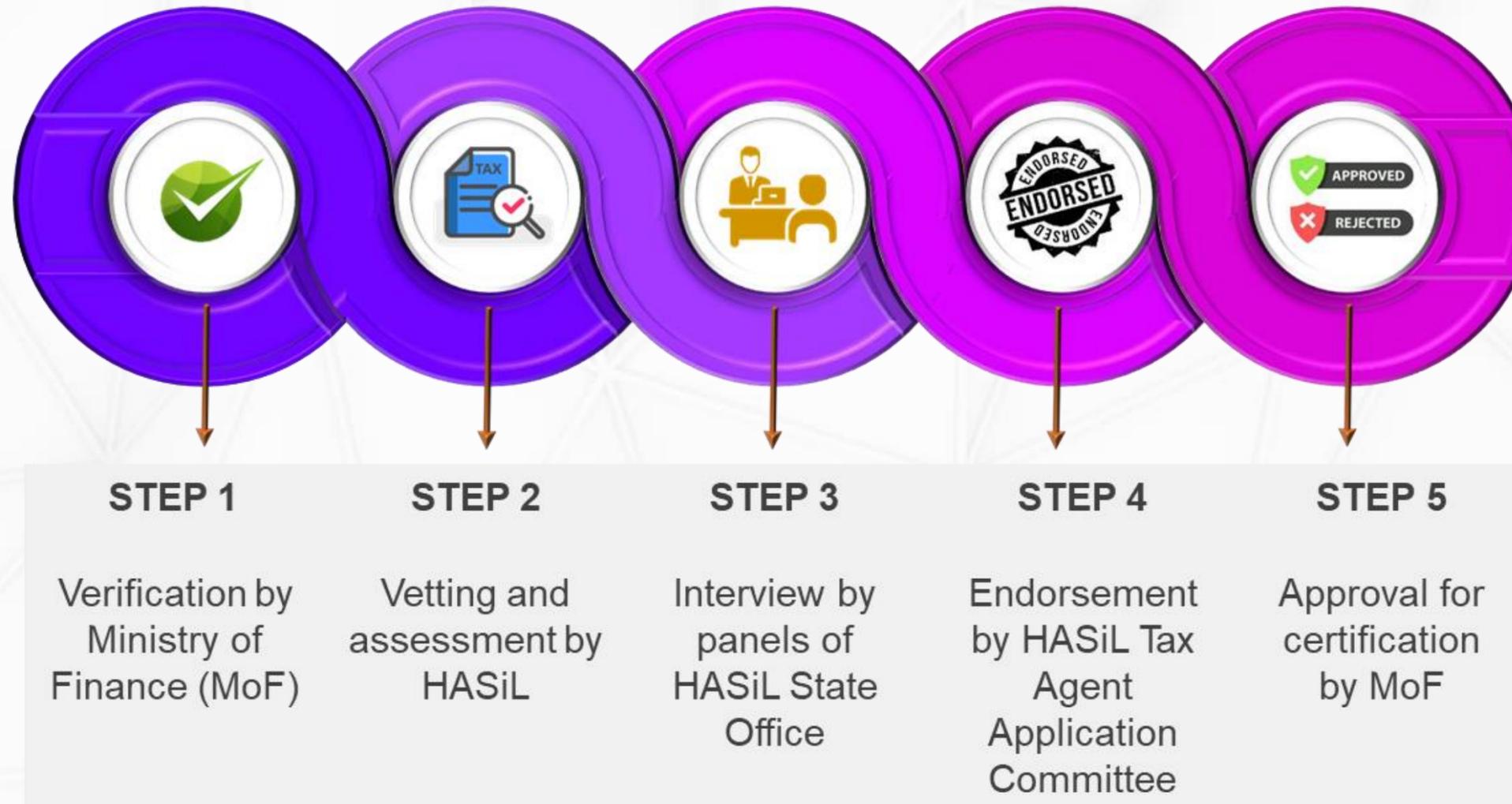
Failure to comply Subsection 153(1) ITA 1967 – conducting or practicing as a tax agent without approval is an offence under Paragraph 120(1)(d) ITA 1967.

SUBSECTION 114(1A) ITA 1967

Preparing Income Tax Return Form (ITRF) and giving advices that cause understatement of the tax liability for someone is an offence under Subsection 114(1A) ITA 1967.

TAX AGENT'S APPLICATION

APPLICATION PROCESS



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TAX AGENT'S APPLICATION

PRELIMINARY REQUISITE FOR **NEW** TAX AGENT



Academic / Professional qualification and practical / working experiences in income tax field with government or private as listed in Appendix A of Application Guideline;



Compulsory attendance in the **recent** Annual Budget Seminar organized by the HASiL or CTIM or MATA; and



Achieved **minimum 40 points** of Continuing Professional Development (CPD) / Continuing Professional Education (CPE) **within one (1) year to date**. Determination CPD / CPE as per **Appendix B** of Application Guideline.

TAX AGENT'S APPLICATION

PRELIMINARY REQUISITE FOR RENEWAL TAX AGENT



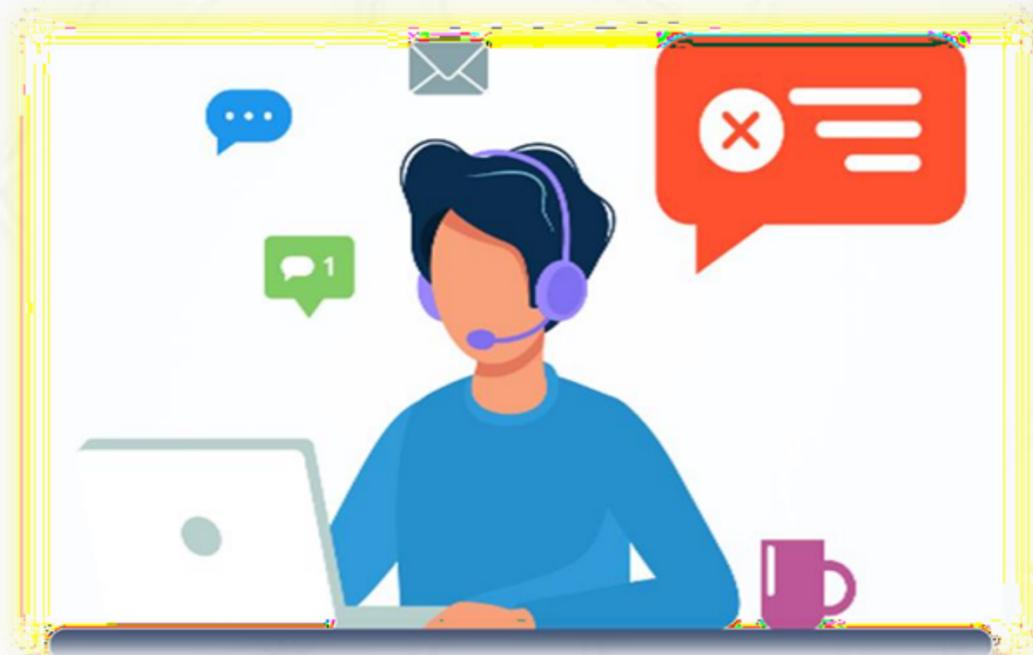
Compulsory attendance in the **recent** Annual Budget Seminar organized by the HASiL or CTIM or MATA; and



Achieved **minimum 90 points** of Continuing Professional Development (CPD) / Continuing Professional Education (CPE) **within three (3) year to date**. Determination CPD / CPE as per **Appendix B** of Application Guideline.

NOTE: Exceptions of half the number of CPD / CPE points for the renewal application is granted to the tax agent who is 60 years old and above.

COMMON MISTAKES BY APPLICANT



- 01 PERSONAL PARTICULARS
- 02 QUALIFICATIONS & PRACTICAL WORKING EXPERIENCES
- 03 LIST OF CLIENT'S DETAILS
- 04 CPD / CPE POINTS
- 05 INTERVIEW PROCESS
- 06 MISTAKES IN RENEWAL APPLICATION

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COMMON MISTAKES BY APPLICANT

01

PERSONAL PARTICULARS

Incomplete or incorrect personal details

Incomplete or not submit the Income Tax Return Form (ITRF)

Outstanding tax payment status

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COMMON MISTAKES BY APPLICANT

02

QUALIFICATIONS & PRACTICAL WORKING EXPERIENCES

Unqualified under Tertiary Academic Qualification specified in **Part I of the First Schedule, Accountants Act 1967** and **less than 5 years practical experiences** in income tax after graduation

Unqualified under Recognized (Professional Accounting) Bodies specified in **Part II of the First Schedule, Accountants Act 1967** and **less than 5 years practical experiences** in income tax after admission into the professional association

Unqualified under Tertiary Academic Qualification in **Business and Economic** from recognized Public/Private Higher Level Education Institution (IPTA/IPTS) and **less than 8 years practical experiences** in income tax after graduation

Not providing the Employer's Confirmation Letter (ECL)

COMMON MISTAKES BY APPLICANT

03

LIST OF CLIENT'S DETAILS

Insufficient number of clients are provided which is minimum **20 clients** handled by applicants for the **recent 1 year** for **new application**

Incorrect details of client's name, income tax reference number and the HASiL branch

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COMMON MISTAKES BY APPLICANT

04

CPD / CPE POINTS

Not attending the **recent** Annual Budget Seminar organised by HASiL, CTIM or MATA

Insufficient 40 points of CPD / CPE from the recent 1 year for new application

Uploading unrelated or irrelevant certificate for income taxation courses / seminar / workshop:

E.g.: Upload certificate of GST courses or seminar

Not uploading the supporting documents:

E.g.: Softcopies of the certificate of attendance of the courses / seminar / workshop or softcopies of the technical taxation article written by the applicant for the official journal published by the professional bodies

Not uploading colour scanned certificate

(Black and white copy of the certificate can be uploaded with endorsement from Commissioner of Oath)

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COMMON MISTAKES BY APPLICANT

05

INTERVIEW PROCESS

Scope of **knowledge** and **skills** are too **narrow** – limited within the working experiences

Insufficient knowledge and **skills** in taxation matters, issues, incentives, guideline and rulings

Insufficient practical working experience in income taxation field. Working experiences are crucial in getting practical knowledge that are not taught formally in school, college or institution

Fails to address current tax laws amendment or current tax issues

Lack of preparation for the interview session

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COMMON MISTAKES BY APPLICANT

06 MISTAKES DURING RENEWAL APPLICATION

Not submit the renewal application **before 4 months prior to the expiry date** of the approval

Submission of the renewal application **1 year after the expiry date** of approval will be treated as the new application

Insufficient minimum **30 clients** handled by applicants for the recent 3 years

Insufficient 90 points of CPD / CPE from the recent 3 years

Uploading **unrelated** or **irrelevant certificate** for income taxation courses / seminar / workshop

False declaration on submission of Income Tax Return Form (ITRF)

Outstanding balance in tax payment status

APPLICATION PROCESSING FLOW

NEW APPLICATION

01



Applicant submit application through



02



MOF received the application and confirm the processing fee payment



03



MOF submit to IRBM for vetting and assessment



Processing period by IRBM

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APPLICATION PROCESSING FLOW

NEW APPLICATION

04



All documents completed?

05



IRBM HQ submit completed applications to IRBM State Office

06



IRBM State Office review the tax compliance and quality of work

Processing period by IRBM within 31 days

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APPLICATION PROCESSING FLOW

NEW APPLICATION



Processing period by IRBM within 31 days

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APPLICATION PROCESSING FLOW

NEW APPLICATION



Processing period by IRBM within 31 days

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APPLICATION PROCESSING FLOW

NEW APPLICATION

13



Approved Tax Agents
signing declaration
letter

14



Approval period is
for 3 years and Tax
Agents subjected to Code
of Ethics

15



Tax Agents must
submit renewal 4
months before expiry
or up to 1 year from
expiration date

APPLICATION PROCESSING FLOW

RENEWAL APPLICATION

01



Applicant submit application through



02



MOF received the application and confirm the processing fee payment

03



MOF submit to IRBM for vetting and assessment

Processing period by IRBM

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APPLICATION PROCESSING FLOW

RENEWAL APPLICATION

04



All documents
completed?

05



IRBM HQ review the
tax compliance and
quality of work

06



IRBM HQ submit
reviewed
report to MOF

Processing period by IRBM within 14 days

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APPLICATION PROCESSING FLOW

RENEWAL APPLICATION

07



MOF issues the application result to applicants

08



Approved Tax Agents signing declaration letter

09



Approval period is for 3 years and Tax Agents subjected to Code of Ethics

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SAMPLE OF DOCUMENT



LAMPIRAN IP4

**SURAT AKUAN
CALON EJEN CUKAI DI BAWAH SUBSEKSYEN 153(3),
AKTA CUKAI PENDAPATAN 1967**

Saya, No. Kad Pengenalan (KP)
dengan ini mengisytiharkan bahawa saya atau mana-mana individu yang berkaitan
dengan saya tidak akan menawar atau memberi rasuah kepada mana-mana individu
dalam Lembaga Hasil Dalam Negeri Malaysia atau mana-mana individu lain, sebagai
sogokan untuk diluluskan sebagai ejen cukai di bawah subseksyen 153(3), Akta Cukai
Pendapatan 1967.

2. Sekiranya saya, atau mana-mana individu yang berkaitan dengan saya didapati
cuba menawar atau memberi rasuah kepada mana-mana individu dalam Lembaga Hasil
Dalam Negeri Malaysia atau mana-mana individu lain sebagai sogokan untuk diluluskan
sebagai ejen cukai di bawah subseksyen 153(3), Akta Cukai Pendapatan 1967, maka saya
bersetuju tindakan-tindakan berikut diambil:

- 2.1 Penarikan balik kelulusan sebagai ejen cukai di bawah subseksyen 153(3),
Akta Cukai Pendapatan 1967; atau
- 2.2 Penamatan kelulusan sebagai ejen cukai di bawah subseksyen 153(3), Akta
Cukai Pendapatan 1967; dan
- 2.3 Lain-lain tindakan mengikut peruntukan akta yang berkuat kuasa.

3. Sekiranya terdapat mana-mana individu cuba meminta rasuah daripada saya atau
mana-mana individu yang berkaitan dengan saya sebagai sogokan untuk diluluskan
sebagai ejen cukai di bawah subseksyen 153(3), Akta Cukai Pendapatan 1967, maka saya
berjanji akan dengan segera melaporkan perbuatan tersebut kepada pejabat Suruhanjaya
Pencegahan Rasuah Malaysia (SPRM) atau balai polis yang berhampiran.

Yang Benar,

.....
Nama :
No. KP :

Sample of SURAT AKUAN CALON EJEN CUKAI DI BAWAH SUBSEKSYEN 153(3), AKTA CUKAI PENDAPATAN 1967

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SAMPLE OF DOCUMENT



AKUAN BEBAS RASUAH DAN PEMATUHAN KOD ETIKA EJEN CUKAI DI BAWAH SUBSEKSYEN 153(3), AKTA CUKAI PENDAPATAN 1967

Saya, No. Kad Pengenalan (KP) adalah dengan sesungguhnya dan suci hati mengakui bahawa sepanjang saya memegang kelulusan sebagai ejen cukai di bawah subseksyen 153(3), Akta Cukai Pendapatan 1967:

1. Saya akan **mematuhi** sepenuhnya undang-undang, peraturan, prosedur serta dasar-dasar yang berkaitan dengan pencegahan jenayah rasuah dan salah guna jawatan/ kedudukan, serta Kod Etika Ejen Cukai yang dikeluarkan oleh Lembaga Hasil Dalam Negeri Malaysia;
2. Saya akan **membenci dan menolak** sebarang bentuk jenayah rasuah dan salah guna jawatan/ kedudukan, serta memberikan kerjasama sepenuhnya kepada Suruhanjaya Pencegahan Rasuah Malaysia dalam mencegah sebarang bentuk jenayah rasuah dan salah guna jawatan/ kedudukan;
3. Saya **tidak akan melibatkan diri** dalam sebarang bentuk jenayah rasuah dan salah guna jawatan/ kedudukan, sama ada secara langsung atau tidak langsung, dalam apa-apa jua urusan dengan Lembaga Hasil Dalam Negeri Malaysia, pelanggan atau dengan mana-mana pihak;
4. Saya akan **memastikan** bahawa di bawah seliaan saya tidak akan melibatkan diri dalam sebarang bentuk jenayah rasuah dan salah guna jawatan/ kedudukan, sama ada secara langsung atau tidak langsung, dalam apa-apa jua urusan dengan Lembaga Hasil Dalam Negeri Malaysia, pelanggan atau dengan mana-mana pihak; dan
5. Saya akan dengan segera **melaporkan** kepada pejabat Suruhanjaya Pencegahan Rasuah Malaysia (SPRM) atau balai polis yang berhampiran atas sebarang bentuk perlakuan jenayah rasuah atau salah guna jawatan/ kedudukan yang melibatkan saya atau kakitangan di bawah seliaan saya.

Sekiranya saya atau kakitangan di bawah seliaan saya didapati bersalah atas perlakuan jenayah rasuah atau salah guna jawatan/ kedudukan, atau kegagalan saya mematuhi Kod Etika Ejen Cukai yang dikeluarkan oleh Lembaga Hasil Dalam Negeri Malaysia, maka saya **bersetuju** tindakan penarikan balik atau penamatan kelulusan sebagai ejen cukai di bawah subseksyen 153(3), Akta Cukai Pendapatan 1967 dan lain-lain tindakan mengikut peruntukan akta yang berkuat kuasa diambil oleh Kementerian Kewangan Malaysia dan Lembaga Hasil Dalam Negeri Malaysia.

Ditandatangani oleh:

Nama :
No. KP :
Tarikh :

Sample of AKUAN BEBAS RASUAH DAN PEMATUHAN KOD ETIKA EJEN CUKAI DI BAWAH SUBSEKSYEN 153(3), AKTA CUKAI PENDAPATAN 1967

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APPLICATION PROCESSING FLOW

RENEWAL APPLICATION

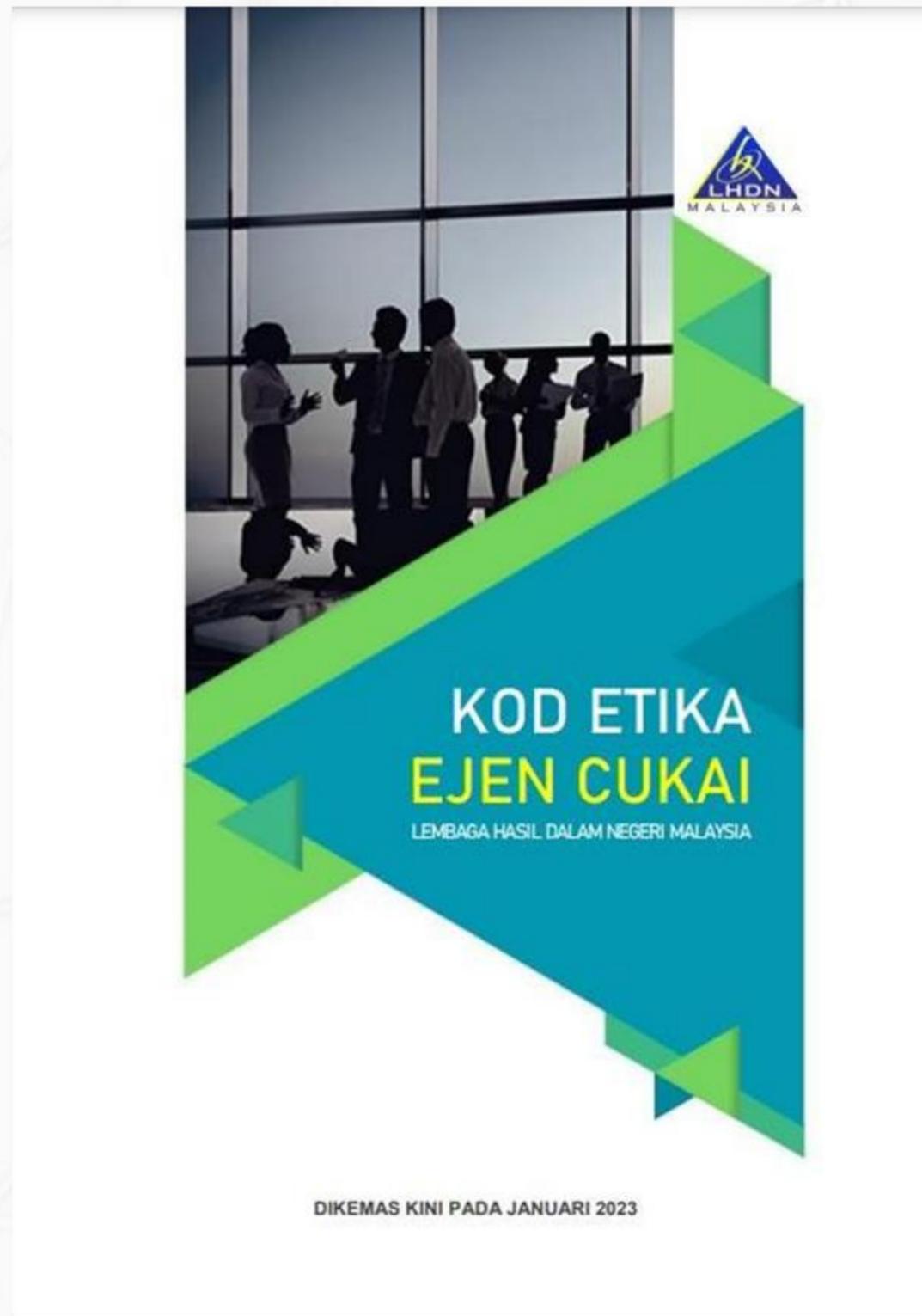


TaxAgent must submit their renewal application **at least 4 months before** the expiry date. However, TaxAgent still allow to submit their renewal application **up to 1 year after** the expiration date, **but they cannot practice as a TaxAgent** until they receive new approval date.

Any **renewal after 1 year** from the expiration date **will be processed as new application** and applicant has to attend another interview session.

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CODE OF ETHICS FOR TAX AGENT



Download
[Code of Ethics for Tax Agents](#) here!

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CODE OF ETHICS FOR TAX AGENT



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CODE OF ETHICS FOR TAX AGENT

THE OBJECTIVES

01

Cultivate the practice of **professionalism** among tax agents to ensure that all work handled is correct and comprehensive with fair and efficiently.

02

Cultivate spirit of **accountability** in line with tax principles / practices based on existing tax laws and regulations.

03

Support the spirit of social responsibility in line with **public morality and be a great role model** to his customers.

04

Committing in upholding **integrity and preventing corruption** within HASiL in relation to its customers.



CODE OF ETHICS FOR TAX AGENT



INTEGRITY

01

Well mannered, honest, trustworthy and transparent in carrying out his work and always giving full co-operation when dealing with HASiL. Tax agent must present the information provided by his client which to his knowledge is correct and accurate.

02

Respect the rights of its customers with high level of confidentiality for all information provided to him.

03

information provided may not be used for other purposes than taxation matters and may not be disclosed to any party without permission.

- *'Classified material' means a return form / document / information obtained by a classified person as defined under subsection 138(5) of the ITA 1967.*
- *'Classified person' means any person or employee who has access to classified material when representing a client in taxation matters.*

CODE OF ETHICS FOR TAX AGENT



INTEGRITY

04

Informs and advises clients on case progress accurately.

05

Not misusing any money entrusted by the client for tax payment purposes. Proof of tax payment must be given to the client as a record.

06

Not misusing the approval given to him as a tax agent by allowing other parties to carry out his work.

07

Not influencing or colluding with HASiL officials to reveal HASiL's activities or provide information or do anything that may affect the interests of HASiL, the government and the country.

CODE OF ETHICS FOR TAX AGENT



INTEGRITY

08

Avoid using political influence or influential people or asking clients for a special treatment from HASiL.

09

Do not involve in any plan or scheme that violates the ITA 1967 and may affect national revenue.

10

Ensure that he or any individual related to him is not involved in any activity or corrupt behaviour and commit to preventing corruption in all actions taken to meet all the requirements required in dealing with HASiL in relation to its clients and comply with the Malaysian Anti-Corruption Commission Act (MACC) 2009 including compliance with section 17A of the MACC Act 2009 (amended 2018) and the implementation of HASiL's Anti-Bribery Management System (ABMS).

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CODE OF ETHICS FOR TAX AGENT



COMPETENCY

01

Always practice professionalism, competent and authoritative while carrying out his work.

02

Knowledge on taxation is constantly improve in line with latest changes in tax laws and regulations.

03

Staff are well-trained and skilled in taxation matters and the tasks handled are highly accomplished.

04

All information in the Income Tax Return Form submitted to HASiL is based on information given or provided by the customer. Tax calculation should be based on legal provisions.

05

Handling cases that one has most knowledge of, experience and capability to maintain a good quality of work.

CODE OF ETHICS FOR TAX AGENT



COMPETENCY

06

Ensure any appeal against assessment submitted comes with solid basis.

07

Provide accurate and complete answers to HASiL inquiries and within the specified period.

08

Understands and advises customers on relevant laws and regulations as well as rulings and guidelines issued by HASiL / relevant government agencies for a particular case / year.

09

Handle the taxation affairs of its clients in accordance with the compliance procedures set by HASiL.

CODE OF ETHICS FOR TAX AGENT



PROFESSIONALISM

01

Advises and explains to clients on rights, obligations and responsibilities as a taxpayer under income tax laws.

02

Advises clients on duties and responsibilities as a taxpayer under the law and educate clients about the importance of keeping records of all transactions especially for taxpayers with business.

03

Advises clients to comply on tax payment regulations.

CODE OF ETHICS FOR TAX AGENT

GENERAL INFO

01

The compliance to this Code of Ethics will be one of the criteria for renewal certification by the Ministry of Finance.

02

Only approved tax agents by the Ministry of Finance are allowed to consult or negotiate with HASiL officials on taxation matters on behalf of his clients in accordance with subsection 153(3) of the ITA 1967.

03

The staff or personnel of the tax firm who works under the supervision of the tax agent are not allowed to negotiate with HASiL officials on behalf of the tax agent unless the negotiation session is attended by the taxpayer himself.

04

For administrative purposes, the staff or personnel of the tax firm must have a letter of authorization from the tax agent when dealing with HASiL officials and need to be submitted to HASiL officials for reviewing purposes (if requested).

CODE OF ETHICS FOR TAX AGENT



GENERAL INFO

05

Tax agents must record their **name, approval number and approval period** in all correspondence or e-mail to HASiL.

06

Tax agents must update their own tax affairs. Declaration forms and letters / documents must be submitted within the prescribed period and tax paid within the stipulated period.

07

As an effort towards providing more efficient services, tax agents are mandatory to use the TAeF System (Tax Agent e-Filing) to submit Income Tax Return Forms on behalf of their clients which can be accessed through MyTax Portal.

08

Tax agents must ensure their client are completed a declaration form including authorizes the tax agents to file any prescribed form electronically.

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CODE OF ETHICS FOR TAX AGENT



GENERAL INFO

09

Tax agents must inform HASiL if they have ceased as client's representative. Any letters and documents that HASiL addresses to the relevant customers must be returned with appropriate notes.

10

HASiL may propose a withdrawal of approval or termination of approval under subsection 153(3), Income Tax Act 1967 to the Ministry of Finance if HASiL is aware on any tax agent with conviction of any corruption as stated in the MACC Act 2009 including compliance with section 17A of the MACC Act 2009 (amended 2018) and the implementation of ABMS HASiL or failing to comply with any code of conduct that has been stated in this Code of Ethics.

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OTHER REFERENCES

01

Download and read the **Tax Agent Application Guideline** and **Code Of Ethics For Tax Agents** from the HASiL Official Portal:

www.hasil.gov.my > Services > Tax Agent > Profession As A Tax Agent

02

Any problems or enquiries regarding **MyCukai Portal**, e-mail to mycukai_support@treasury.gov.my

03

Further enquiries regarding **Tax Agent Application**, e-mail to ejencukai@hasil.gov.my



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LOG ON TO

<http://sspi.imi.gov.my>

**AND GET YOUR ID
CHECKED FOR CLEARANCE
TO TAKE OFF FOR YOUR
LONG AWAITED GETAWAY**

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If you have **enquiries** about e-filing,
kindly contact:

Customer Service Centre:
03-8911 1000 (HASiL CONTACT CENTRE)

Visit to the nearest LHDNM's Branch

THANK YOU



03-8911 1000
Hasil Contact Centre



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Pusat Untuk Semua e-Perkhidmatan LHDNM



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