

**KOMPILASI SOALAN DAN JAWAPAN
HASIL-CTIM TAX FORUM 2026
6 MEI 2025**

SESSION 3: DISPUTE RESOLUTION- APPEALING ASSESSMENT

Bil.	Question	Answer
7	Do I still have to pay the tax payable as per the Notice of Assessment or Additional Assessment first before I am eligible to appeal the assessment to the SCIT as provided under S. 99 of the ITA 1967?	Under the Income Tax Act 1967, taxpayers must pay the assessed tax within 30 days from the date of the Notice of Assessment or Additional Assessment, even if they have appealed against the assessment. Failure to do so may result in a tax increase being imposed under Section 103 of the Income Tax Act 1967.
8	Any agreement (s101) entered with the IRB under dispute resolution - is it stampable, if yes, who is liable and under which item of the first schedule.	An agreement entered with the IRBM under Section 101 of the Income Tax Act 1967 is not required to be stamped.
9	If taxpayer only wants to appeal on the penalty imposed, should this be done by way of form Q or normal letter with IRB?	An appeal against a penalty that forms part of an assessment should be submitted by way of Form Q. This is because the penalty imposed constitutes part of the tax assessment and is therefore appealable under the same mechanism provided under the Income Tax Act 1967.
10	For WHT appeal via e-Rayuan, how can tax agent assist taxpayer for e-Rayuan submission? Currently e-Rayuan is not available on TAeF	Currently, appeals in respect of Withholding Tax (WHT) are not available for submission via e-Rayuan Taksiran. Such appeals must be lodged manually using Form Q. In this regard, tax agents may assist taxpayers in preparing the grounds of appeal and the relevant supporting documentation to facilitate the submission of the Form Q appeal.
11	For form N rejected by DGIR, it will be forwarded to SCIT and taxpayer are given 21 days to appeal by way of written representation to scit. What is considered as a written representation? Is a normal letter with taxpayer letterhead together with explanation/reasons sufficient for this purpose? Please elaborate further on this procedure for form N forwarded to scit. Thanks in advance.	A written representation may be submitted in the form of a normal letter setting out the facts, grounds and reasons supporting the application. Relevant supporting documents could also be attached.
12	If the Form J was received in previous year and the return form just submit recently, we have to submit Form N first?	The taxpayer must first apply for an extension of time to lodge an appeal by submitting Form N. If the application for extension of time is allowed, the

		taxpayer may then proceed to submit the Form Q within the permissible period.
13	If after appeal successfully, the company have tax refund, will the department let refund department know? Or taxpayer have to write in to request refund?	Any refund arising from the finalisation of an appeal will be processed in accordance with existing procedures. Taxpayer may follow up with the relevant branch if necessary.
14	If we submit Form N today, how do we calculate the 7 years timeline? Can we still appeal 2019 or 2020?	The time limit for submitting Form N was introduced following the legislative amendments effective from the Year of Assessment 2020. Taxpayers are advised to refer to the examples in paragraph 9.3 of Public Ruling No. 7/2020 – Appeal Against an Assessment and Application for Relief for guidance.
15	Can be more specific what supporting documents shall submit for DGIR review the Form Q?	Taxpayers should submit all relevant documents that support the grounds of appeal, including computations, agreements, invoices, correspondence and any other relevant records.
16	A company has filed a Form C and tax comp in 2010. The IRB now issued a Form JA on 2010. But the company has lost all the records of the tax return and tax comp ! How one can defend on this type of JA issued by IRB ?	The taxpayer should provide any available evidence, alternative records or explanations to support its position. Each case will be reviewed based on the facts and supporting information available.
17	During the process of appeal of Form Q, Does the case still subject to lawatan audit or taxpayers interview and audit samplings? what usual common practice that execute by relevant department upon appeal? some taxpayers might keen to understand the process of appeal whether will it involved many session of discussion, etc...	When reviewing an assessment under appeal, the IRBM may request the taxpayer to provide further particulars or information and may invite the taxpayer to a dispute resolution proceeding to facilitate the review process. The review process will vary depending on the complexity and specific facts of each case.
18	ITRF was submitted late. Prior to this, Sec 90(3) notice had been issued. IRB issued JA 11 years from the date of submission of ITRF, well after time bar. Form Q was filed and IRB used Sec 91(3). Late submission is compliance offence under Sec 112. IRB had been informed of actual tax when the ITRF was submitted. This clearly is IRB's delay in issuing the JA. Appreciate your comments.	Filing a tax return late may suggest that the taxpayer did not take adequate steps to comply with tax requirement. Under Section 91(3) of the Income Tax Act 1967, the IRB may issue an assessment at any time where there is fraud, wilful default, or negligence.

19	Does IRB has the right to re-assess / raise against the assessment in future upon the finality of assessment (result of form Q appeal)?	<p>An assessment becomes final and conclusive in the circumstances prescribed under Section 97 of the Income Tax Act 1967, including where a settlement is reached after the filing of Form Q or where no further appeal is submitted after the assessment has been determined on appeal.</p> <p>However, the IRBM may raise an assessment under Section 91 of the Income Tax Act 1967 within stipulated time unless the exception under Section 91(3) Income Tax Act 1967 applies. Under Section 91(3), the IRB may issue an assessment at any time where there is fraud, wilful default, or negligence, which may include situations involving new or previously undisclosed material facts.</p>
20	How long is the normal timeline for Form N to be approved? As my case has waited for close to 3 months	Kindly follow up with the respective branch to inquire status update.
21	Is "Pay First, Dispute Later" an official stance of the IRB, regardless of the tax amount or interpretation issue?	Section 103 of the Income Tax Act 1967 clearly provides that a taxpayer must settle the tax assessed regardless of whether the taxpayer has appealed against the assessment.
22	In which unit in branch, whereby taxpayers can follow up the appeal cases after handed all documentation and form Q to front desk? is it in charge by unit taksiran or unit perkhidmatan cukai?	Seksyen Perkhidmatan Percukaian
23	ITRF filed late. Sec 90(3) notice issued earlier. IRB raised JA after 11 years, beyond time bar. Form Q filed; IRB relied on Sec 91(3). Late filing is only a Sec 112 compliance offence, not negligence. Sec 91(3) should not apply. Comments appreciated.	This is the same Question No. 18. Thus, the same explanation applies.
24	ABC Sdn Bhd has been in backlog for YA 2020 due to the late completion of audited financial statement. Form J issued for this backlog year has been paid by the Company without submitting Form Q or Form N. Subsequently, the Company has resolved the filing of tax returns for YA 2020. Will the IRB accept the Form C	<p>The Form C submitted after the issuance of Form J will not be accepted as the final assessment.</p> <p>Where the taxpayer disagrees with the assessment raised, the taxpayer is required to follow the appeal procedures provided under the Income Tax Act 1967.</p> <p>The taxpayer must first apply for an extension of time to appeal by submitting Form N. If the application is approved, the taxpayer may then lodge an appeal using Form Q and submit it together with the Form C</p>

	submitted as final assessment? If not, what are the steps to take?	based on the audited financial statements for the relevant year of assessment.
25	Hi Sir/Madam, Could you please confirm whether Form N needs to be submitted together with the tax return? The IRB officer rejected Form N as it was not submitted together with the tax return. Thank you.	Form N does not need to be submitted together with the tax return.
26	Dear sir/mdm, what do think the quality of appeal submitted by tax payers. Sometimes it is very clear that the dispute doesn't come from the issue, but other factors such as lack of knowledge/procedure/rule	Based on our observations, the issues under dispute are varied. It cannot be denied that some of the issues under appeal particularly non-compliance cases arise from a lack of knowledge and understanding of tax laws, procedures, and requirements.
27	Tax engagement letter and audit engagement letter compulsory do stamping? If yes, engagement letter start from which date must do stamping?	This question should be addressed in the next session, which will cover the topic of the self-assessment of stamp duty.
28	Form J under S90(3) received in April 2026 but dated January 2026. 30 days of the Form Q is cal from Jan 2026 or Apr 2026?	The 30 days is calculated based on the date of service. Where the taxpayer receives Form J after the prescribed appeal period has expired, an application for an extension of time to lodge an appeal may be made by submitting Form N. The application should be supported by an explanation for the delay and relevant evidence demonstrating the late receipt of Form J. The application will be reviewed and considered by IRBM based on the facts, supporting evidence and circumstances of the case.
29	Can IRB raise additional assessment after 11 years from date of late filing of ITRF? Form Q was filed and IRB responded relying on Sec 91(3).	This is the same scenario as Question 18. Thus, the same explanation applies.