

SESI DIALOG LIBAT URUS KPE HASiL BERSAMA DENGAN PIHAK-PIHAK BERKEPENTINGAN

30 JANUARI 2023

INTERCONTINENTAL HOTEL, KUALA LUMPUR

BIL.	SOALAN	MAKLUM BALAS KPE/JABATAN
1.	<p>DEWAN PERNIAGAAN MELAYU MALAYSIA (DPMM)</p> <p>i. Isu Audit – setelah PKP selama 2 tahun (situasi yang luar biasa), apakah insentif-insentif yang diberikan oleh HASiL demi membantu usahawan-usahawan terutama SME yang sedang bergelut dengan perniagaan masing-masing.</p> <p>ii. Penalti – harap HASiL dapat menganjukkan bayaran penalti pada tahun ini ke tahun hadapan supaya usahawan-usahawan ada lebih <i>disposable income</i> untuk memulihkan kembali syarikat.</p> <p>iii. Ramai usahawan tidak berapa faham tentang Akta Cukai Pendapatan, bukan sengaja hendak melarikan cukai. Harap HASiL dapat mengadakan lebih banyak seminar dan kempen kesedaran cukai berkenaan dengan <i>interpretation of tax, recognition of income</i>.</p>	<p>MAKLUM BALAS JDP:</p> <ul style="list-style-type: none"> ▪ Banyak insentif telah disediakan sebelum ini berkait dengan COVID-19 melalui perundangan subsidiari, iaitu undang-undang yang khusus, bukannya di bawah ACP 1967. ▪ Seksyen 33, kita hanya membenarkan perbelanjaan dalam menghasilkan pendapatan. Tetapi kita memang ada peruntukan khas untuk belanja berkaitan COVID-19. Perbelanjaan berkaitan mencegah COVID-19 adalah dibenarkan. ▪ Bermula Tahun Taksiran 2020, bagi pendapatan bercukai RM600,000 pertama dikenakan cukai pada kadar 17%, peningkatan berbanding tahun sebelumnya iaitu RM500,000 pertama dikenakan cukai pada kadar 17%. ▪ Insentif lain: Potongan Cukai Khas Bagi Pengurangan Sewa Premis Perniagaan Kepada Perusahaan Kecil Dan Sederhana. Jika

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	<p>iv. <i>Gig economy</i> – trend usahawan terkini ramai yang hendak bekerja sendiri, <i>WFH</i>, apakah insentif yang diberikan oleh HASiL kepada usahawan dalam <i>gig economy</i>, banyak syarikat kecil.</p>	<p>perniagaan tersebut memberi kurangan sewa lebih daripada 30%, pendapatan bercukai diberikan potongan cukai ke atas pengurangan tersebut.</p> <ul style="list-style-type: none"> ▪ Dalam Bajet 2023, dijangka akan ada pelbagai lagi insentif baharu yang akan diberikan dan juga pelanjutan kepada beberapa insentif sedia ada khusus untuk membantu syarikat-syarikat yang terkesan. <p>MAKLUM BALAS KPE:</p> <ul style="list-style-type: none"> ▪ <i>HASiL is here to be your partner in compliance, open door policy. Taxpayer having to perform their obligation and we are here to make compliance easy for all.</i> ▪ <i>You are most welcome to consult us, sama ada di peringkat negeri atau ibu pejabat. It would be better if the chambers or association representing a group of taxpayers with common issues set up a smaller engagement session to resolve the specific issues raised.</i> ▪ <i>Issue regarding gig economy, we are encouraging the business to start with not only thinking of the strategy to grow the business but to also</i>

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		<p><i>have tax compliance in mind.</i> Ada banyak perniagaan yang bermula secara kecil-kecilan, mereka terlalu fokus memikirkan strategi untuk memajukan perniagaan tetapi lupa untuk mengambil tindakan sewajarnya dari segi percukaian.</p> <ul style="list-style-type: none"> ▪ <i>Sepatutnya, apa yang HASiL harapkan, walaupun pada peringkat awal, syarikat masih belum tertakluk kepada cukai (not in the tax bracket yet), but please make sure all the necessary procedures in terms of taxation are well taken care of. As you go along, as you grow, you don't have this backlog of responsibility that you carry with you.</i> ▪ <i>We have Jabatan Khidmat Korporat (JKK), where it would be a good single window for you to start your enquiry, and they will channel your enquiries to the relevant departments pending on the issue or the subject matter you want to discuss.</i> ▪ <i>Berkaitan isu auditan or enforcement in nature, kita mengambil pendekatan facilitating, educating, increasing awareness and giving the services, tetapi tindakan audit dan penguatkuasaan adalah sesuatu yang diperlukan (necessity) untuk memastikan undang-undang</i>

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		<p>percukaian ditadbir dengan adil dan saksama (<i>in just and equitable manner</i>).</p> <ul style="list-style-type: none"> <li data-bbox="1137 416 2190 619">▪ Yang patuh bayar cukai sepatutnya, tetapi yang tidak patuh tidak berbuat demikian. Jika kita hendak system percukaian di negara ini ditadbir dengan baik, satu sistem percukaian yang dipercayai oleh semua pihak, <i>we have to administer it properly</i>. <li data-bbox="1137 695 2190 898">▪ Di peringkat pegawai HASiL, kita menukar pendekatan audit dan pemikiran pegawai dengan <i>reposition ourselves</i> sebagai pemberi perkhidmatan kepada pembayar cukai berbanding dengan penguatkuasaan semata-mata. <li data-bbox="1137 975 2190 1118">▪ <i>Audit is actually to go and see and verify, if everything is in proper order, we should be happy. It is a sign that the level of compliance is very good.</i> Bukannya semata-mata untuk mencari kesalahan. <li data-bbox="1137 1195 2190 1339">▪ <i>We as the tax administrator, all we want is the highest level of compliance. We want to be transparent on how we treat things. And we are going towards making tax compliance as current as possible.</i>

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		<ul style="list-style-type: none"> <li data-bbox="1137 252 2181 671">▪ Tahun lepas, HASiL telah mengeluarkan Rangka Kerja Audit Cukai dengan regim penalti yang baharu. Sekiranya ada perbezaan (<i>discrepancies</i>) ke atas auditan yang dijalankan, jika dalam kategori isu yang baharu yang belum pernah ada pendirian daripada HASiL, dan belum pernah ada keputusan di mahkamah dan sebagainya dan dipersetujui oleh pembayar cukai tetapi tidak dengan penalti kerana kesilapan bukanlah sesuatu yang dilakukan dengan pengetahuan atau dengan niat, boleh dipertimbangkan <i>zero penalty or lower penalty</i>. <li data-bbox="1137 751 2181 1054">▪ <i>We want to have a more pleasant relationship with the taxpayers. Jika kita tidak saling bersetuju antara satu sama lain, biarlah pihak ketiga yang membuat keputusan, rather than you go to Court because you are forced to go. Banyak kes terdahulu berlaku seperti ini kerana penemuan audit yang dibuat beberapa tahun kemudian. We are reducing this occurrences. We want to have a healthy relationship to move forward.</i> <li data-bbox="1137 1134 2181 1278">▪ <i>We are putting a lot of effort and resources in conducting seminars. We are also open in providing resources in seminars that are organised by certain bodies, ie. Professional bodies.</i>

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2.	<p>ASSOCIATED CHINESE CHAMBERS OF COMMERCE AND INDUSTRY OF MALAYSIA (ACCIM)</p> <p>i. <i>TCGF – post pandemic, a lot of businesses are in recovery mode especially cash flows concern. TCGF, we need a lot of disclosure and transparency, focus on the willingness of the businesses to make some disclosures, awareness on tax. SME confuse whether TCGF is the same as the special voluntary disclosure programme (SVDP).</i></p> <p>ii. <i>Court case – a lot of businesses, when they have disputes and would like to appeal, HASiL always asks, “bayar dahulu baru merayu”. Why don’t you allow us to pay a little bit and appeal?</i></p>	<p>MAKLUM BALAS JPC:</p> <ul style="list-style-type: none"> ▪ <i>On TCGF, we are now on a pioneer project and 10 MNCs companies were selected to participate in this project.</i> ▪ Tujuan TCGF untuk memastikan bahawa syarikat patuh terhadap segala prosedur percukaian yang ditetapkan. Penglibatan syarikat dalam program TCGF ini, HASiL akan terima semua maklumat yang dilaporkan tanpa ragu-ragu dan tidak akan mengambil sebarang tindakan audit dan siasatan kepada mereka. ▪ Untuk SME masih belum dibuka untuk menyertai program TCGF ini. <p>MAKLUM BALAS KPE:</p> <ul style="list-style-type: none"> ▪ <i>TCGF is different from voluntary disclosure.</i> ▪ <i>Voluntary disclosure is when you come forward to declare information that probably previously it was wrongly declared, either understatement of revenue or over claimed the expenses in the past.</i>

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		<ul style="list-style-type: none"> <li data-bbox="1144 252 2179 392">▪ <i>TCGF is voluntary in nature in the sense that you manage the tax matters of the businesses in accordance with the framework. And this is done in a continuous consultation with HASiL.</i> <li data-bbox="1144 475 2179 616">▪ <i>It will incur some cost at the beginning of the adopting process, but at the end it will bring a lot more benefit to the businesses, if compared to the cost of itself.</i> <li data-bbox="1144 699 2179 1005">▪ <i>We are not going compliance to stop any taxpayers who are willing to embark on this, in fact I have already requested from the relevant department (JPC) to look and see the details of TCGF. To some companies, the framework requirements can be overwhelming. Perhaps HASiL may come out with a simpler guidelines for businesses to start with before implement the full version of the framework in place.</i> <li data-bbox="1144 1088 2179 1171">▪ <i>I agree on the idea of having more engagement session with the businesses explaining on TCGF.</i> <li data-bbox="1144 1254 2179 1394">▪ <i>On the other issue regarding “pay first talk later”, in the event of additional taxes incurred as a result of audit, it doesn’t sound nice to me either. It is two different matters, one is about the responsibility of the</i>

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		<p><i>taxpayer in paying the raised amount, and it can later be challenged in different process.</i></p> <ul style="list-style-type: none"> <li data-bbox="1137 416 2186 564">▪ <i>This is actually to prevent situation where everyone doesn't want to pay tax because they want to argue and bring their case to court. However we do understand that for some, disputes may involve huge amount.</i> <li data-bbox="1137 639 2186 788">▪ <i>I welcome suggestion of paying a small of tax first and let the dispute be dealt properly. This is where negotiation needs to come in and HASiL are more open and accommodating to negotiate on this score.</i> <li data-bbox="1137 863 2186 1011">▪ <i>If there is any collective issues, you are also welcome to initiate an engagement with HASiL, it would be more convenient to discuss between organisations rather than as individual taxpayer.</i>

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3.	<p>PERSATUAN PENERBIT FILEM MALAYSIA (PFM)</p> <p>i. Sebagai NGO yang menyedari tanggungjawab membayar cukai kepada Kerajaan, kami telah membuat <i>self-declaration</i> kepada HASiL berkenaan perkara-perkara yang tertinggal sebelum ini. Ingin membuat rayuan, tetapi tidak mendapat maklum balas daripada pihak HASiL.</p> <p>ii. Mohon adakan <i>engagement</i> dengan <i>freelancer</i> dan pelakon untuk beri penjelasan lanjut mengenai <i>tax declaration</i>, kami bersedia bekerjasama dengan pihak HASiL.</p>	<p>MAKLUM BALAS KPE:</p> <ul style="list-style-type: none"> ▪ JKK akan mengadakan libat urus dengan <i>freelancer</i>. HASiL mengambil pendekatan untuk membantu. ▪ Sebagaimana terma yang digunakan oleh TMK yang baharu apabila saya menjelaskan mengenai pendekatan HASiL melalui <i>awareness, education & services</i>. ▪ <i>Awareness & education</i>: Kami Mengajar, Bukan Mengejar ▪ <i>Services</i>: Kami Membantu, Bukan Memburu. ▪ Peranan HASiL dalam mentadbir Akta Cukai Pendapatan supaya cukai dikutip yang sepatutnya, bukan sebanyak-banyaknya.

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4.	<p>FEDERATION OF MALAYSIAN MANUFACTURERS (FMM)</p> <p>i. <i>We pay tax in advance before we collect from the clients. We give open credit term for 90 days and such to the clients. As requirement for tax, we need to pay to HASiL within 15 days. Many of the companies are facing serious cash flow issues. Currently, 10% penalty will be imposed for any late payment. We hope that there may be some lenient or more gracious consideration from HASiL.</i></p> <p>ii. <i>On behalf of NGOs, some of them have tax compliance issues or disputes in the last 20-30 years. Auditors informed them, “This may be taxable”. So, they have not been paying taxes for the last 20 years. And now the auditors come and say, “This transaction could be taxable”. So they are not sure whether they should come forward to HASiL to discuss on the issues. At the same time they are being warned, if they didn’t come forward to declare now, HASiL will come and perhaps can make them go bankrupt. So, can HASiL consider giving some</i></p>	<p>MAKLUM BALAS KPE:</p> <ul style="list-style-type: none"> ▪ <i>I wish to reiterate that for any specific issues or situation, you may come forward and discuss with the officers. If we provide blanket agreement, it will destruct the system.</i> ▪ <i>I would like to make an appeal for businesses to pay a closer attention to your current year estimates for two reasons.</i> ▪ <i>First, it may be necessary for your own cash flow, the estimates should reflect your actual situation.</i> ▪ <i>Second, this issue has becoming a problem for the government to handle. Jika kadar yang dianggarkan lebih tinggi berbanding yang sebenar dan perniagaan tidak memindanya kepada amaun yang lebih rendah pada bulan ke-6 atau ke-9, jadi bila pembayar cukai hantar borang dan declare amaun yang sebenar, refund is due. Over the years, tuntutan bayaran lebihan cukai semakin meningkat dan menjadi satu beban kepada Kerajaan.</i>

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	<p><i>gracious exemption to this NGOs who show up to discuss and clear all the outstanding issues.</i></p>	<ul style="list-style-type: none"> ▪ <i>This situation has created an issue for the government. Minta kerjasama semua pihak untuk perhatikan perkara ini sewajarnya. On our part, we are also listening to the request from the public, especially on the threshold part, and we will try to bring this up and persuade the government.</i>
5.	<p>THE ASSOCIATION OF BANKS IN MALAYSIA (ABM)</p> <p>i. <i>Thank you HASiL for the wonderful relationship that we have with Cawangan Industri Khusus (CIK).</i></p> <p>ii. <i>Issue on foreign source income – legislation corporate or individuals may not be bringing back the money to the country. And this is going to affect the liquidity of the country. Dividend income gained from outside Malaysia is generally taxed at around 20-25%, and when you bring the income back it will be taxed here at 24%. I hope we can review this and go back to the public consultation that was done in 2021, where the principal that was established in that public consultation was double non-taxation. I would agree if income is not taxed anywhere else, it has to be taxed in Malaysia. But if it is already</i></p>	<p>MAKLUM BALAS KPE:</p> <ul style="list-style-type: none"> ▪ <i>We are aware of this situation, and we will see how the government will go about around this issue.</i>

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	<p><i>being taxed somewhere else, and being taxed again in Malaysia, it is counterproductive and will lead to the situation where liquidity will not be coming back into the country.</i></p>	
6.	<p>MALAYSIAN ASSOCIATED INDIAN CHAMBERS OF COMMERCE & INDUSTRY (MAICCI)</p> <p>i. <i>Regarding refund issue – most of the members are business people. When they go to the branches asking for refund, the officers will give answer, “we don’t get the allocation from the HQ for the refund”.</i></p> <p>ii. <i>S.104 sekatan perjalanan – the business people find it challenging to go overseas.</i></p> <p>iii. <i>S.112</i></p>	<p>MAKLUM BALAS KPE:</p> <ul style="list-style-type: none"> ▪ <i>It is our part to manage the amount of refund that has been increasingly requested every year.</i> ▪ <i>On the issue of the 2% interest, we do have to honour that it is in the law. It is not because we are late in processing, but we are late in paying back because of the limited funds available. It has become cost of fund to the government.</i> ▪ <i>We will try our best to resolve and settle the issue the soonest possible with the limited resources available. But again, I would like to appeal to all businesses people to pay a close attention to your estimates and adjust accordingly.</i> ▪ <i>Regarding S.104, let’s increase the awareness that anybody can check at the immigration website whether you have any current order</i>

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		<p data-bbox="1182 252 2177 341"><i>imposed on you, not only by HASiL but maybe from other agencies (customs or banks).</i></p> <ul style="list-style-type: none"> <li data-bbox="1137 421 2177 730">▪ <i>We can't have our officers stationed at the immigration counter at the airport (not productive in nature), however we do have our contacts at the exit point. The immigration officer should be able to assist by providing details of our contact persons. Payments can be made online and via credit cards. Once the payment approved, taxpayers will be released immediately.</i> <li data-bbox="1137 810 2177 1066">▪ <i>On the suggestion of S.112, we have to get the government's agreement. If it is blanket in nature in the context of amnesty. If case by case, we have to look at the background of each case. There can be situation where we can give due consideration on request of no or lower penalty especially on voluntary disclosures.</i>

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7.	<p>THE MALAYSIAN OIL, GAS & ENERGY SERVICES COUNCIL (MOGSC)</p> <p>i. <i>In addition to the S.104 issue – untuk memudahkan kepada semua pihak di pintu keluar negara, mungkin HASiL boleh sediakan QR code di website untuk memberi immediate access untuk bayar cukai dan released the travel restriction immediately.</i></p>	<p>MAKLUM BALAS KPE:</p> <ul style="list-style-type: none"> ▪ <i>We have MyTax, a single window provided to every taxpayers to access and check your tax balances, and make necessary payment.</i> ▪ <i>Once the payment is made, need to notify the officer in charge. We will make sure the contact person is available and reachable to the immigration officer. The travel ban will be released immediately in the system.</i>
8.	<p>MALAYSIAN AUTOMOTIVE ASSOCIATION (MAA)</p> <p>i. <i>MyTax system - one password for all, not practical compared to the previous practice ada dua password. The person who get the access can log into personal and company files. Ada breach of privacy issue.</i></p>	<p>MAKLUM BALAS KPE:</p> <ul style="list-style-type: none"> ▪ <i>We have just migrated from a legacy system to a new system. We are resolving a few issues as a result of this transition.</i> ▪ <i>We will find a way to see how we can have more than one representatives, and by right individual is not supposed to have access to the company file.</i>

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9.	<p>DEWAN PERNIAGAAN MELAYU MALAYSIA (DPMM)</p> <p>i. Isu pemungut duti setem – <i>response time using STAMPS system is very slow. When everything go digitalised, proses penyeteman dokumen yang ringkas sepatutnya tidak perlu ambil masa yang panjang.</i></p>	<p>MAKLUM BALAS KPE:</p> <ul style="list-style-type: none"> ▪ <i>We take note on this issue and we will resolve the issue soonest possible.</i> ▪ <i>In any other digitalisation exercise, processing time should be improved, not delayed.</i> ▪ <i>InsyaAllah soon it will become almost instant.</i>
10.	<p>MALAYSIAN PAINT MANUFACTURERS ASSOCIATIONS (MPMA)</p> <p>i. <i>Thank you for organizing meaningful event to improve communication between HASiL and businesses. In view of raising awareness on the climate change and sustainability requirement, will HASiL enforce e-Invoices (PDF copy example) for all businesses and any timeline of implementation.</i></p> <p>ii. <i>The willingness of tax auditors to accept e-invoices instead of insist on hardcopies.</i></p>	<p>MAKLUM BALAS JOC:</p> <ul style="list-style-type: none"> ▪ <i>The IRBM will begin implementing e-invoicing in stages starting in 2023 with the development of the system and pilot projects with chosen taxpayers, according to budget speech by the Minister of Finance at the time during the presentation of the 2023 Budget on October 7, 2022.</i> ▪ <i>For the goal of e-invoicing, IRBM will also host engagement with taxpayers and tax professionals. The public will also be informed of the advantages and benefits of implementing e-invoicing.</i>

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11.	<p>MALAYSIA SEMICONDUCTOR INDUSTRY ASSOCIATION (MSIA)</p> <p>i. <i>Status of Global Minimum Tax</i></p> <p>ii. <i>Total tax contribution by Electrical & Electronics (E & E) Sector. (Include direct and indirect taxes and taxes paid by employees of companies)</i></p>	<p>MAKLUM BALAS JPCA:</p> <ul style="list-style-type: none"> ▪ <i>Malaysia, a member of the OECD Inclusive Framework on Base Erosion and Profit Shifting (BEPS) has agreed to participate in the implementation of the global minimum tax.</i> ▪ <i>The effective rate of the minimum tax is 15%. This will apply to MNEs with revenue above EUR 750 million.</i> ▪ <i>Malaysia will introduce the minimum tax from 2024.</i> ▪ <i>Malaysia is in the process of drafting the domestic legislation to give effect to the agreed Global Anti-Base Erosion (GloBE) Rules in the implementation of the global minimum tax.</i> ▪ <i>On 2 February 2023, the OECD has released technical guidance/administrative guidance on the GloBE Rules. It will be incorporated into a revised version of the commentary later this year.</i> ▪ <i>Both administrative guidance and the Commentary will assist jurisdictions in the implementations of the Rules. It will also ensure coordinated outcomes and greater certainty for businesses as they move</i>

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		<p><i>to apply the global minimum corporate tax rules from the beginning of 2024.</i></p>
12.	<p>PERSEKUTUAN PERSATUAN – PERSATUAN PENTERNAK MALAYSIA (FLFAM)</p> <p><i>i. Subsidy for Chicken & Egg, starting from 5th February 2022, tax exempted? We need a clarification on it to inform our farmers.</i></p>	<p>MAKLUM BALAS JDP:</p> <ul style="list-style-type: none"> ▪ Syarikat layak menuntut pengecualian pendapatan di bawah Perintah Cukai Pendapatan (Pengecualian) (No. 22) 2006 [P.U.(A) 207/2006] bagi penerimaan subsidi ayam dan telur ayam daripada Jabatan Perkhidmatan Veterinar di bawah Kementerian Pertanian dan Keterjaminan Makanan (Ministry of Agriculture and Food Security [MAFS]) sekiranya mematuhi semua syarat yang ditetapkan di bawah P.U.(A) 207/2006 serta Garis Panduan Berkaitan Pengecualian Cukai Ke Atas Pemberian atau Subsidi (Grant) dan Pendapatan Pihak Berkuasa Berkanun bertarikh 26 Januari 2010. ▪ Sehubungan itu, syarikat adalah bertanggungjawab untuk menyimpan rekod berasingan dan menyediakan akaun berasingan bagi penerimaan subsidi dan semua kos yang berkaitan (kos bagi pengeluaran ayam dan telur ayam) sepertimana yang telah disyaratkan di dalam P.U.(A) 207/2006 dan Garis Panduan

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13.	<p>MALAYSIA RETAIL CHAIN ASSOCIATION (MRCA)</p> <p>i. <i>Our members rely on tenancies of malls to carry out their businesses. The stamp duty value can run into six digits. Can our member pay the stamp duty (based on ad valorem rates) annually of the lease anniversary rather than when the agreement is signed. Business only start operations' on 3 to 6 months after signing.</i></p> <p>ii. <i>Also a policy maker question. Can we not stamp agreements at a nominate rate rather than ad valorem. If business make money, HASiL anyways gets the tax money.</i></p>	<p>MAKLUM BALAS JOSC:</p> <ul style="list-style-type: none"> ▪ Duti setem dikenakan berdasarkan tempoh dan kadar sewa yang dinyatakan dalam surat cara Perjanjian Sewa. Oleh itu, tuan tidak boleh membayar duti setem secara tahunan / ansuran mengikut tempoh penyewaan. Bayaran perlu dilakukan dalam tempoh 30 hari daripada tarikh notis taksiran dikeluarkan. ▪ Duti setem dikenakan ke atas surat cara dan bukan transaksi. Oleh itu, pengenaan duti adalah berdasarkan isi kandungan (substance) surat cara berkenaan bagi menentukan kadar duti yang sepatutnya.
14.	<p>PERSATUAN AGENSI PEKERJAAN MALAYSIA (PAPA)</p> <p>i. <i>Our clients facing problems to get stamping for service agreements (from cleaning services company). We use to do it manually and it's done by the same day. Now it's online, process taking more than 1 month.</i></p>	<p>MAKLUM BALAS JOSC:</p> <ul style="list-style-type: none"> ▪ i, ii dan iv. Semua permohonan penyeteman yang lengkap akan diproses mengikut Piagam Pelanggan yang ditetapkan iaitu dalam tempoh 7 hari bekerja. Walau bagaimanapun, sekiranya pihak tuan memerlukan bantuan dan maklum balas lanjut, sila kemukakan pertanyaan beserta No Adjudikasi kepada: <p>a) stamps@hasil.gov.my</p>

BIL.	SOALAN	MAKLUM BALAS KPE/JABATAN
	<p><i>ii. Approval time frame suppose 5 working days, but it's not done accordingly.</i></p> <p><i>iii. No proper guidance which category to key in for documents</i></p> <p><i>iv. No hotline specifically for Stamping. (Suggest live chat or Hotline)</i></p>	<p>b) HASiL Care Line di talian 03-8911 1000;</p> <p>c) HASiL Live Chat; dan</p> <p>d) Borang Maklum Balas di portal rasmi HASiL di pautan pantas</p> <ul style="list-style-type: none"> ▪ https://maklumbalaspelanggan.hasil.gov.my/MaklumBalas/ms-my/public ▪ iii. Panduan untuk memilih kategori penyeteman terdapat pada Manual Pengguna di STAMPS yang boleh dimuat turun melalui Portal STAMPS. Bagi memilih kategori untuk penyeteman dokumen, tuan boleh merujuk contoh surat cara dengan meletakkan cursor pada ikon informasi apabila memilih kategori penyeteman. ▪ Sekiranya pihak PAPA memerlukan penjelasan lanjut, LHDNM bersedia untuk mengadakan Sesi Libat Urus bersama Ahli PAPA bagi menerangkan proses penyeteman melalui STAMPS dengan lebih terperinci.

BIL.	SOALAN	MAKLUM BALAS KPE/JABATAN
15.	<p>MALAYSIAN EMPLOYERS FEDERATION (MEF)</p> <p>i. <i>Proposal – Senior Citizen should be granted for free status to encourage them to continue working > 60 year. Yearly about 300,000 employees from public and private retires early. They should be encourage to continue working so that Malaysia can reduce reliance on foreign workers. The incentive for a taxation should be given to employees that contract working >60 years and to employers who employ employee >60 years.</i></p> <p>ii. <i>Reporting an employee of lower end foreign workers. Proposed that for foreign workers that clearly are below taxation level earning, there is no need to submit report upon employment and end of employment. It will save a lot of time for employers/ HASiL for submitting unnecessary report.</i></p> <p>iii. <i>Penalty for tax non compliance, the provision of jail penalty would be removed to encourage more investment both local and FDI. For appeal cases, there should not be any payment of penalty until the appeal is dismissed.</i></p>	<p>MAKLUM BALAS JDP:</p> <ul style="list-style-type: none"> ▪ Layanan percukaian semasa membenarkan saraan yang dibayar kepada pekerja dituntut sebagai potongan cukai di bawah seksyen 33 Akta Cukai Pendapatan 1967 (ACP) bagi tujuan pengiraan cukai pendapatan majikan. ▪ Bagi menggalakkan majikan menggaji pekerja yang berumur 60 tahun ke atas sebagai pekerja separuh masa, Kerajaan telah memberi insentif kepada majikan dengan membenarkan potongan tambahan atas amaun saraan yang dibayar kepada pekerja yang berumur 60 tahun dan ke atas dalam mengira cukai pendapatan majikan. Insentif ini diberikan di bawah Kaedah-Kaedah Cukai Pendapatan (Potongan Bagi Penggajian Warga Emas, Bekas Banduan, Orang Diparol, Orang Diselia Dan Bekas Penagih Dadah) 2019 [P.U.(A) 164/2019] dan Kaedah-Kaedah Cukai Pendapatan (Potongan Bagi Penggajian Warga Emas, Bekas Banduan, Orang Diparol, Orang Diselia Dan Bekas Penagih Dadah) (Pindaan) 2021 P.U.(A) 47/2021]. Pemberian insentif ini adalah berkuat kuasa bagi tahun taksiran 2019 sehingga tahun taksiran 2025.

BIL.	SOALAN	MAKLUM BALAS KPE/JABATAN
		<ul style="list-style-type: none"> <li data-bbox="1137 252 2181 341">▪ Bagi pekerja yang berumur 60 tahun ke atas, tuntutan pelepasan cukai dibenarkan seperti pembayar cukai lain. <li data-bbox="1137 421 2181 948">▪ Merujuk kepada seksyen 83 ACP, setiap majikan bertanggungjawab melaporkan kepada Lembaga Hasil Dalam Negeri Malaysia (LHDNM) berhubung maklumat pekerjaanya yang boleh dikenakan cukai atau layak dikenakan cukai. Bagi pekerja yang baru memulakan penggajian dan boleh atau layak dikenakan cukai, majikan hendaklah mengemukakan Borang CP22 kepada LHDNM. Manakala bagi bagi pekerja yang boleh dikenakan cukai atau layak dikenakan cukai yang akan atau berhasrat untuk meninggalkan Malaysia, majikan dikehendaki memaklumkan kepada LHDNM dengan mengemukakan Borang CP21. <li data-bbox="1137 1027 2181 1394">▪ Peruntukan ini juga terpakai kepada majikan yang menggaji pekerja asing yang mana sekiranya pekerja asing boleh dikenakan cukai atau layak dikenakan cukai, maka tanggungjawab majikan adalah memaklumkan kepada LHDNM melalui borang yang ditetapkan. Bagi pekerja asing yang tidak dikenakan cukai atau tidak layak dikenakan cukai, tiada keperluan untuk majikan mengemukakan maklumat tersebut kepada LHDNM.

BIL.	SOALAN	MAKLUM BALAS KPE/JABATAN
		<ul style="list-style-type: none"> <li data-bbox="1137 252 2181 842">▪ Namun, memandangkan ada sebilangan pekerja asing yang mempunyai penggajian dengan beberapa majikan yang berasingan di Malaysia dan bagi mengelakkan pekerja tidak melaporkan kesemua pendapatan yang diterima dari Malaysia dari kesemua majikan, bagi kes-kes tertentu LHDNM masih perlu memohon majikan mengemukakan maklumat berhubung pekerja asing yang baru memulakan penggajian dan pekerja yang berhasrat meninggalkan Malaysia walaupun saraan pekerja adalah rendah. Keperluan mengemukakan maklumat bertujuan memastikan setiap pekerja asing telah menyelesaikan pembayaran cukai pendapatan sebelum meninggalkan Malaysia. <li data-bbox="1137 922 2181 1353">▪ Percukaian merupakan salah satu instrumen penting yang berperanan sebagai penyumbang utama kepada pendapatan bagi sesebuah negara. Walaupun pembayar cukai mengetahui percukaian merupakan sesuatu yang memberikan manfaat kepada semua, namun terdapat pihak-pihak tertentu yang didapati cuba mengelak atau melarikan diri daripada membayar cukai yang telah mencetuskan keadaan ketidakpatuhan cukai. Ketidakpatuhan cukai bermaksud tindakan seseorang individu yang menyalahi perundangan percukaian.

BIL.	SOALAN	MAKLUM BALAS KPE/JABATAN
		<ul style="list-style-type: none"> ▪ Memandangkan pematuhan cukai adalah sesuatu yang sangat penting bagi memastikan pembayar cukai menjalankan tanggungjawab terhadap negara, hukuman yang setimpal perlu dikenakan atas kesalahan tidak mematuhi atau melanggar undang-undang cukai pendapatan. ▪ Di bawah ACP, hukuman penjara dikenakan adalah bagi kesalahan dibawah: <ul style="list-style-type: none"> a) subseksyen 112(1) dan 112(1A): kegagalan pengemukaan borang retan b) subseksyen 112A: kegagalan mengemukakan laporan negara ke negara c) subseksyen 113A: mengemukakan maklumat salah d) subseksyen 114(1) & 114(1A): pelarian cukai dan subseksyen e) Subseksyen 115(1): meninggalkan Malaysia tanpa membayar cukai. ▪ LHDNM berpandangan hukuman penjara yang dikenakan iaitu tidak melebihi 6 bulan bagi kesalahan di bawah subseksyen 112(1), 112(1A), 112A, 113A dan 115(1) manakala tidak melebihi 3 tahun

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		<p>untuk kesalahan dibawah subseksyen 114(1) dan 114(1A), adalah bersesuaian kerana:</p> <ol style="list-style-type: none"> a) Tempoh yang sangat minimum bagi kesalahan yang sangat besar b) Tempoh yang minimum berbanding kesalahan yang sama di negara lain c) Rekod menunjukkan tiada pesalah cukai yang pernah menjalani hukuman penjara di Malaysia. <ul style="list-style-type: none"> ▪ Untuk makluman, negara lain seperti Singapura juga mengenakan hukuman penjara ke atas kesalahan ketidakpatuhan cukai. Oleh yang demikian, hukuman penjara yang dikenakan atas pembayar cukai yang tidak patuh (non-compliance) tidak memberi kesan ke atas pelaburan, baik pelaburan dari dalam negara mahupun dari luar. ▪ Bagi kes rayuan, pembayar cukai yang ingin mengemukakan rayuan hendaklah menyelesaikan dahulu pembayaran cukai pendapatan berserta penalti yang dikenakan. Penalti yang dikenakan merupakan hukuman ke atas kesalahan yang dilakukan oleh pembayar cukai kerana ketidakpatuhan kepada undang-undang percukaian. Penalti yang dikenakan adalah sebahagian daripada amaun cukai yang kena

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		<p>dibayar oleh pembayar cukai yang tidak patuh dan merupakan hutang kepada Kerajaan. Oleh yang demikian, cukai yang kena dibayar bersama penalti yang dikenakan hendaklah diselesaikan sebelum seseorang pembayar cukai membuat rayuan terhadap suatu taksiran.</p> <p>MAKLUM BALAS JOC:</p> <ul style="list-style-type: none"> ▪ <i>For the purposes of notification of new employee, the employer is only required to report new employees who is or is likely to be chargeable to tax using Form CP22 within 30 days from the date of commencement of employment.</i>
16.	<p>MASTER BUILDERS ASSOCIATION MALAYSIA (MBAM)</p> <p><i>i. In the Malaysian construction industry, disputes between and among contracting parties have become a norm in recent years. There are more than 1,000 cases at various courts related to construction contract disputes. In addition, adjudication and arbitration contributed to a substantial disputed amount which is in billions of Ringgits. Many of these are work done and payment</i></p>	<p>MAKLUM BALAS JDP:</p> <ul style="list-style-type: none"> ▪ Layanan cukai kepada kontraktor pembinaan adalah berdasarkan kepada Seksyen 24 Akta Cukai Pendapatan 1967 (ACP) dan Peraturan- Peraturan Cukai Pendapatan (Kontrak Pembinaan) [P.U. (A) 276/2007. ▪ Dalam tempoh kontak pembinaan belum siap, pendapatan kasar suatu kontrak pembinaan adalah anggaran untung kasar yang ditentukan

BIL.	SOALAN	MAKLUM BALAS KPE/JABATAN
	<p><i>certified but not paid. However, contractors would have paid the tax in accordance to the certified amount.</i></p> <p>ii. <i>With the current situation, where many more compliances are imposed on doing business as well as the industry experiencing upward fluctuation of material prices, contractors have no cushion in cash flow to pay the taxes in advance. Therefore, we hope LHDN can consider all this disputed amount to be exempted from tax temporarily until the judgement is delivered.</i></p>	<p>berdasarkan kaedah peratusan siap dalam setiap tempoh asas bagi suatu tahun taksiran sehingga kontrak pembinaan siap. Dimana suatu kontrak pembinaan telah siap iaitu pada suatu tarikh sijil penyiapan praktikal (atau apa-apa perakuan lain yang mempunyai kesan yang serupa) dikeluarkan oleh orang atau badan yang diberi kuasa, atau jika perakuan itu tidak dikeluarkan, pada tarikh yang kontrak itu sebahagian besarnya telah siap, kontraktor pembinaan itu hendaklah menentukan untung kasar atau rugi sebenar dari kontrak itu dalam tempoh asas kontrak siap.</p> <ul style="list-style-type: none"> ▪ Sebarang hutang/bayaran yang tidak diterima oleh syarikat kontraktor pembinaan berhubung dengan pendapatan yang telah dilaporkan seperti di perenggan 2, hutang tersebut boleh dituntut sebagai suatu potongan di bawah Seksyen 34 ACP sebagai peruntukan hutang lapuk atau hutang lapuk. Layanan cukai ke atas peruntukan hutang lapuk dan hutang lapuk boleh merujuk kepada Ketetapan Umum Bil 2 Tahun 2002.