



IBU PEJABAT LEMBAGA HASIL DALAM NEGERI MALAYSIA
PEJABAT KETUA PEGAWAI EKSEKUTIF
MENARA HASIL, ARAS 18
PERSIARAN RIMBA PERMAI
CYBER 8
63000 CYBERJAYA
SELANGOR

Telefon : 03-83138888
Faks : 03-83137853
: 03-83137854
: 03-83137855

Laman Web: <http://www.hasil.gov.my>

Ruj. Tuan :

Ruj. Kami : LHDN. AL.C.600-2/2/7

Tarikh : 8 Disember 2023

Pengarah Eksekutif

Chartered Tax Institute of Malaysia (CTIM)
B-13-1 Block B (Unit 1-5), 13th Floor, Megan Avenue II
12, Jalan Yap Kwan Seng
50450 Kuala Lumpur

Presiden

Persatuan Akauntan Percukaian Malaysia (MATA)
Pejabat Sekretariat MATA
27-1, Blok 1D Jalan Wangsa Delima 12
Wangsa Link, Pusat Bandar Wangsa Maju
53300 Kuala Lumpur

Pengarah Eksekutif

Malaysian Institute of Accountants (MIA)
Dewan Akauntan
Unit 33-01, Level 33, Tower A, The Vertical, Avenue 3
Bangsar South City, No. 8 Jalan Kerinchi
59200 Kuala Lumpur

Pengarah Eksekutif

Malaysian Institute of Certified Public Accountants (MICPA)
15, Jalan Medan Tuanku
50300 Kuala Lumpur

Presiden

Malaysian Institute of Chartered Secretaries and Administrators (MAICSA)
No. 57, The Boulevard, Mid Valley City
Lingkaran Syed Putra
59200 Kuala Lumpur

Presiden

Malaysian Association of Company Secretaries (MACS)
Unit A608, Block A, Tingkat 6, Kelana Square,
No. 17, Jalan SS7/26, Kelana Jaya
47301 Petaling Jaya, Selangor

Bekas Pegawai Hasil

Unit 19A-23-5, Business Suite, OUA Centre
19, Jalan Pinang
50450 Kuala Lumpur

Association of Inland Revenue Alumni (AIRA)

18, Jalan Hijau Alam U9/14F,
Cahaya SPK
40150 Shah Alam
Selangor

CPA Australia

Suite 10.01, Level 10, The Gardens South Tower
Mid Valley City, Lingkaran Syed Putra
59200 Kuala Lumpur

Presiden

Institute of Cooperative & Management Accountants (ICMA)
14, Mez. Floor, Jalan Zirkon E7/E, Seksyen 7
40000 Shah Alam, Selangor

Tuan/Puan,

MINIT MESYUARAT WORKING GROUP LHDNM DENGAN PERSATUAN**AKAUNTAN - DIALOG DESIRE BIL. 1/2023**

Dengan segala hormatnya perkara diatas adalah dirujuk.

2. Lanjutan daripada Mesyuarat Working Group Lembaga Hasil Dalam Negeri Malaysia (LHDNM) Dengan Persatuan Akauntan - Dialog DESIRE Bil. 1/2023 pada 15 November 2023, bersama ini dikemukakan minit tersebut untuk perhatian dan tindakan selanjutnya oleh pihak tuan/puan.

3. Kesyediaan Persatuan memberikan kerjasama untuk membuat hebahan perkara ini amatlah dihargai dan didahului dengan ucapan terima kasih.

Sekian, terima kasih.

"MALAYSIA MADANI"

"BERKHIDMAT UNTUK NEGARA"

"BERSAMA-SAMA MEMBANGUNKAN NEGARA"

Saya yang menjalankan amanah,



(DATO' WAN RAMIZA BINTI WAN GHAZALI)

Timbalan Ketua Pegawai Eksekutif (Operasi Percukaian)

b.p. Ketua Pegawai Eksekutif/Ketua Pengarah Hasil Dalam Negeri
Lembaga Hasil Dalam Negeri Malaysia

MINIT MESYUARAT DIALOG DESIRE TAHUN 2023
LEMBAGA HASIL DALAM NEGERI MALAYSIA (HASiL) BERSAMA
BADAN PROFESIONAL DAN PENGAMAL PERCUKAIAN

Tarikh: 15 November 2023 (Rabu)

Tempat: Bilik Mesyuarat Bendahara, Aras 1, Menara HASiL, Cyberjaya

SENARAI KEHADIRAN HASiL

BIL.	NAMA	JABATAN
1.	YBhg. Dato' Wan Ramiza binti Wan Ghazali	Timbalan Ketua Pegawai Eksekutif (Operasi Percukaian) [Pengerusi]
2.	En. Shaharrudy bin Othman	Pengarah, Jabatan Operasi Cukai (JOC)
3.	Dr. Esther A.P. Koisin	Pengarah, Jabatan Percukaian Antarabangsa (JPCA)
4.	En. Marside @ Marsidi bin Julika @ Zelika	Pengarah, Jabatan Pungutan Hasil (JPH)
5.	Pn. Norhanadia binti Samsudin	Pengarah, Jabatan Resolusi Pertikaian (JRP)
6.	Pn. Nik Marzan binti Mohamad	Pengarah Bahagian, Cawangan Pembayar Cukai Besar
7.	Pn. Zaleha binti Adam	Pengarah Jabatan Operasi Setem & CKHT (JOSC)
8.	En. Shafudin bin Yacob	Pengarah Negeri WP Putrajaya
9.	Pn. Suhani binti Anuar	Pengarah Bahagian, Jabatan Percukaian Antarabangsa (JPCA)
10.	En. Ahmad Sauqi bin Ishak	Pengarah Bahagian, Jabatan Teknologi Maklumat (JTM)
11.	Pn. Asnidar binti Mohamad	Pengarah Bahagian, Jabatan Dasar Percukaian (JDP)

12.	Pn. Esmarlina binti Mohd Isa	Pengarah Bahagian, Cawangan Cukai Multinasional (CCM)
13.	Pn. Mona Azlina binti Laudang	Pengarah Seksyen, JPC
14.	En. Mohamad Shahrul bin Mohamad Padely	Pengarah Seksyen, JOC
15.	En. Ahmad Shukri bin Zaharuddin	Pengarah Seksyen, Negeri WP KL
16.	Pn. Shafini binti Abdul Samad	Pengarah Seksyen, JUU
17.	En. Norrizal bin Daldiri	Timbalan Pengarah Seksyen, JOC
18.	Pn. Marini binti Mohd Yazid	Timbalan Pengarah Seksyen, JOC
19.	YBhg. Datin Suriyanti binti Esa	Timbalan Pengarah Seksyen, JOC
20.	Pn. Azwana Zura binti Ayob	Eksekutif Hasil Kanan II, JRP
21.	Pn. Farren Eva binti Daud	Eksekutif Hasil Kanan II, JUU
22.	En. Syed Mahathir bin Syed Mustaphanin	Eksekutif Hasil Kanan II, JDP
23.	Pn. Nurul Nadia binti Ahmad Shukri	Eksekutif Hasil Kanan II, JKK
24.	En. Muhammad Shafiq bin Shahizan	Eksekutif Hasil, JDP
25.	Pn. Kimberley Yap Chun Yeng	Eksekutif Hasil, JPCA
26.	En. Noor Mohamad bin Zakariah	Penolong Eksekutif Hasil Kanan II, JOC (Urus Setia)
27.	Pn. Rosnie binti Yaacob	Penolong Eksekutif Hasil, JOC (Urus Setia)
28.	En. Jaffar bin Tukiran	Eksekutif Hasil Kanan II, JOC (Setiausaha)

SENARAI KEHADIRAN BADAN PROFESIONAL DAN PENGAMAL PERCUKAIAN

BIL.	NAMA	ORGANISASI
1.	En. Soh Lian Seng	CTIM
2.	En. Harvindar Singh	CTIM
3.	Cik Agnes Wong Ling Lee	CTIM
4.	Cik Hii Chui Yung	CTIM
5.	Dr. Voon Yuen Hoong	CTIM
6.	Cik S. Yamuna	CTIM
7.	Dr. Mohd Fairuz bin A. Razak	MATA
8.	En. Mohameed Faisal bin Syed Ibrahim	MATA
9.	En. Tai Lai Kok	MIA
10.	Pn. Rafidah binti Mohd Noor	MIA
11.	YBhg. Datuk Harpal	Bekas Pegawai Hasil
12.	Pn. Patricia Kam	Bekas Pegawai Hasil
13.	YBhg. Dato' Shahmin Ta Abdullah	AIRA
14.	En. Wan Ahmad Allwi Wan Hussein	AIRA
15.	En. Alan Chung Ch'ung Yit	CPA Australia
16.	En. Mohd Azfar Asa'ad bin Mohd Sharawi Asa'ad Gopinath	CPA Australia
17.	Pn. Francine Maureen Roy	CPA Australia
18.	En Yee Wing Peng	MICPA
19.	Pn Theresa Goh	MICPA
20.	En Khaw Wei Seng	MICPA
21.	Pn Tan Yu Yin	MICPA
22.	En. Justin J Anthony	MAICSA
23.	Pn. Chin Woon Li	MAICSA
24.	En. K. Soorin Babu	MACS

25.	Tn. Hj. Taqiyuddin Amini Bin Abdul Satar	ICMA
26.	En. Rozahi Bin Roslan	ICMA
27.	Dr. Zalina Binti Dato' Haji Muhammad Sahi	ICMA
28.	En. Azmi Bin Jaafar	ICMA

1. PENDAHULUAN Pengerusi

- 1.1. Pengerusi memulakan dengan ucapan salam dan mengalu-alukan kehadiran ahli-ahli mesyuarat yang terdiri daripada wakil-wakil badan profesional dan pengamal percukaian serta Pengarah-Pengarah Jabatan, Bahagian, Negeri HASiL dan wakil-wakil yang hadir ke sesi Dialog DESIRE bagi tahun 2023.
- 1.2. Pengerusi memaklumkan bahawa HASiL sentiasa berusaha meningkatkan mutu perkhidmatan percukaianya selaras dengan visi HASiL untuk menjadi Pentadbir Cukai Terunggul melalui dasar kualitinya iaitu memberikan perkhidmatan yang terbaik untuk pelanggan seiring dengan perkembangan teknologi serta standard pengoperasian terbaik yang diamalkan oleh pentadbir percukaian di seluruh dunia.
- 1.3. Pengerusi turut memaklumkan bahawa HASiL sentiasa menyahut seruan kerajaan dalam usaha meningkatkan serta menyebarkan perkhidmatan kerajaan secara digital dengan membangunkan pelbagai perkhidmatan percukaian secara dalam talian yang merangkumi keseluruhan kitaran lengkap percukaian langsung dan boleh diakses oleh pembayar cukai melalui gerbang percukaian HASiL iaitu Portal MyTax. Sehubungan itu, HASiL telah memutuskan untuk melaksanakan mandatori penggunaan e-Perkhidmatan HASiL mulai 1 Januari 2024.
- 1.4. Pengerusi berharap badan profesional dan pengamal percukaian dapat bersama-sama HASiL dan menyokong semua inisiatif yang dilaksanakan oleh HASiL seperti mandatori penggunaan e-Perkhidmatan, Program Khas Pengakuan Sukarela (PKPS) 2.0 dan pelaksanaan e-Invois dengan memberikan kesedaran, pendidikan serta program pengurusan perubahan (*change management*) kepada pembayar cukai, staf dan kakitangan firma dan orang awam secara keseluruhannya.
- 1.5. Pengerusi turut menyeru kepada badan profesional dan pengamal percukaian dapat bekerjasama dengan melaporkan kepada HASiL mana-mana individu yang didapati menjalankan atau memberikan perkhidmatan sebagai ejen cukai

tanpa kelulusan (*bogus tax agent*) untuk membolehkan HASiL mengambil tindakan perundangan ke atas individu terbabit.

- 1.6. Pengerusi juga mengingatkan agar ejen cukai sentiasa mematuhi Kod Etika Ejen Cukai yang dikeluarkan oleh HASiL, memastikan staf atau kakitangan firma menyedari had urusan bersama-sama HASiL serta sentiasa menjaga nilai integriti di dalam firma masing-masing, tidak berkompromi dan tidak terlibat dengan sebarang aktiviti atau perlakuan rasuah dengan memberikan komitmen mencegah rasuah dalam semua tindakan yang diambil sama ada oleh ejen cukai itu sendiri mahupun di kalangan staf atau kakitangan di dalam firma masing-masing selaras dengan pematuhan kepada seksyen 17A Akta Suruhanjaya Pencegahan Rasuah Malaysia (SPRM) 2009 (pindaan 2018) dan pelaksanaan Anti-Bribery Management System (ABMS) di HASiL.
- 1.7. Pengerusi juga mengalu-alukan segala cadangan, maklum balas serta isu-isu pengoperasian yang disampaikan oleh badan profesional dan pengamal percukaian yang secara langsung bertujuan untuk menambah baik serta meningkatkan mutu perkhidmatan HASiL. Dalam dialog kali ini, isu-isu berkaitan operasi yang dikemukakan oleh badan profesional dan pengamal percukaian ini akan disemak dan dibuat penambahbaikan bagi melancarkan lagi operasi percukaian serta meningkatkan kecekapan sistem percukaian di samping memudahkan urusan percukaian di pihak pembayar cukai dan ejen cukai.

2. PERBINCANGAN ISU DAN MAKLUM BALAS LHDNM

- 2.1. **Lampiran 1** – CTIM Memorandum on Compliance & Operational Issues
- 2.2. **Lampiran 2** – MIA-MICPA Joint Letter

3. PERKARA BERBANGKIT

- 3.1. **Lampiran 3** – Soalan tambahan Dialog DESIRE

4. PENUTUP

- 4.1. Pengerusi mengucapkan ribuan terima kasih kepada semua yang hadir atas penglibatan, input, cadangan dan maklum balas dalam dialog ini yang memberikan manfaat kepada kedua-dua belah pihak iaitu HASiL serta badan-badan profesional dan pengamal percukaian. Sesi dialog ditamatkan pada jam 12:30 tengah hari.

Disediakan oleh:

Sekretariat Dialog DESIRE HASiL

17 November 2023



MEMORANDUM ON COMPLIANCE AND OPERATIONAL ISSUES (DESIRE DIALOGUE 1/2023)

26 October 2023

Prepared by:
Compliance & Operations Working Group (COWG)
Chartered Tax Institute of Malaysia

Contents

No.	Compliance and Operational Issues	Page No.
1.	FORM C	3
2.	FURTHER COMMENTS ON HASIL'S RESPONSES	12
3.	OTHER OPERATIONAL ISSUES	18
4.	ISSUES RAISED AT THE "CTIM VIRTUAL FORUM – MEMBER' PRACTITIONERS ISSUES"	20
5.	MEMBER'S ENQUIRIES	23

FORM C

1. Form C – Business Losses and Pioneer Losses Disclosure

SUMMARY OF LOSSES FOR BUSINESS AND PARTNERSHIP THAT SUBJECT TO RESTRICTION UNDER SECTION 44(5F)											
LOSSES OF CURRENT YEAR OF ASSESSMENT											
(a)	(b)	(c)	(d)	(e)	(f)						
Current Year Of Assessment Losses	Amount Absorbed From Tax Exempt Income Of Other Pioneer Business / Approved Business	Amount Absorbed	Balance Unabsorbed (d = a - b - c)	Amount Surrendered Under Group Relief Provision	Balance Carried Forward (f = d - e)						
LOSSES OF PRIOR YEARS OF ASSESSMENT											
No.	Year Of Assessment In Which Loss Is Incurred	(g) Amount Of Loss In The Year Of Assessment In Which Loss Is First Incurred	UNABSORBED LOSSES POSITION AT THE BEGINNING OF THE CURRENT YEAR OF ASSESSMENT					LOSSES ABSORBED / DISREGARDED IN THE CURRENT YEAR OF ASSESSMENT			(r) Balance Carried Forward (r = m - n - p - q)
			(h) Amount Disregarded Under Subsection 44(5A)	(i) Amount Absorbed From Tax Exempt Income Of Other Pioneer Business / Approved Business	(k) Amount Absorbed (Accumulated)	(l) Amount Surrendered Under Group Relief Provision	(m) Balance Unabsorbed (m = g - h - i - k - l)	(n) Amount Disregarded Under Subsection 44(5A)	(p) Amount Disregarded Under Subsection 44(5F)	(q) Amount Absorbed	
1.	2018 & before										
2.	2019										
3.	2020										
4.	2021										
5.											
6.											
7.											
8.											
9.											
10.											
11.											

The above section caters to reporting business losses as well as pioneer losses after the tax relief period. However, a few disclosure issues were noted as illustrated below.

Company A closes its annual accounts on 31 December and enjoyed a pioneer period of 5 years up to 30 June 2021. Company A has a pioneer period of 5 years up to 30 June 2021. Company A has unabsorbed pioneer losses amounting to RM250,000 to be carried forward to its post-pioneer period. In YA 2021, Company A incurred a post-pioneer or non-pioneer business loss of RM100,000.

In YA 2022, Company A would disclose its business losses as follows:

LOSSES OF PRIOR YEARS OF ASSESSMENT											
No.	Year Of Assessment In Which Loss Is Incurred	(g) Amount Of Loss In The Year Of Assessment In Which Loss Is First Incurred	UNABSORBED LOSSES POSITION AT THE BEGINNING OF THE CURRENT YEAR OF ASSESSMENT					LOSSES ABSORBED / DISREGARDED IN THE CURRENT YEAR OF ASSESSMENT			(r) Balance Carried Forward (r = m - n - p - q)
			(h) Amount Disregarded Under Subsection 44(5A)	(i) Amount Absorbed From Tax Exempt Income Of Other Pioneer Business / Approved Business	(k) Amount Absorbed (Accumulated)	(l) Amount Surrendered Under Group Relief Provision	(m) Balance Unabsorbed (m = g - h - i - k - l)	(n) Amount Disregarded Under Subsection 44(5A)	(p) Amount Disregarded Under Subsection 44(5F)	(q) Amount Absorbed	
1.	2018 & before										
2.	2019										
3.	2020										
4.	2021	350,000									350,000

The following disclosure issues may arise:

1. The time limit to carry forward post-pioneer or non-pioneer business losses and pioneer losses are different, i.e., 10 years and 7 years respectively. Therefore, Company A needs to keep its own separate record for post-pioneer or non-pioneer business losses and pioneer losses

brought forward (i.e., the information cannot be seen in the e-Form C disclosure as the figures have been lumped together).

2. Assuming that the total business losses of RM350,000 from YA 2021 are not utilised up to YA 2028, Company A is required to disregard the unabsorbed pioneer losses of RM250,000 in YA 2029. However, there are no separate columns for disclosing the amount disregarded under Section 25(5) of the PIA. Even if Company A is to disclose RM250,000 under the column “*amount disregarded under subsection 44(5F)*”, the said column is locked for inputting any figures (which we believe has been set to disregard any amount after the expiry of the 10-years period).

CTIM Comment

In this respect, we urge HASiL to amend its e-Form C system accordingly. Otherwise, kindly advise how should Company A make the disclosure in YA 2029.

Maklum Balas HASiL (DESIRE 2023)

Peruntukan sedia ada berhubung tempoh masa tuntutan kerugian di bawah ACP 1967 telah dipinda melalui Akta Kewangan 2021 [Akta 833] dengan memanjangkan tempoh had sedia ada bagi tuntutan kerugian di bawah subseksyen 43(2) dari 7 tahun taksiran kepada tempoh maksimum 10 tahun taksiran berturut-turut. Mana-mana baki kerugian yang tidak dapat diserap di bawah subseksyen 43(2) selepas tempoh 10 tahun taksiran akan diabaikan.

Walau bagaimanapun, tiada pindaan dalam APP 1986 berhubung dengan lanjutan tempoh had masa kerugian perniagaan yang tidak dapat diserap dihantar hadapan bagi kerugian perintis.

Sehubungan itu, satu kolum baharu akan ditambah bermula Borang Nyata tahun taksiran yang akan datang bagi melaporkan amaun kerugian perintis yang diabaikan selepas tempoh 7 tahun taksiran. Pembayar cukai hendaklah menyimpan rekod yang berasingan berhubung kerugian bukan perintis dan kerugian perintis bagi tujuan semakan sekiranya diperlukan kelak. Cadangan format baru pelaporan adalah seperti di bawah:

Memorandum on Compliance and Operational Issues (DESIRE Dialogue No. 1/2023)

RUMUSAN KERUGIAN BAGI PERNIAGAAN DAN PERKONGSIAN YANG TERTAKLUK KEPADA SEKATAN KERUGIAN

KERUGIAN TAHUN TAKSIRAN SEMASA											
(a)	(b)	(c)	(d)	(e)	(f)						
Kerugian Tahun Taksiran Semasa	Amaun Diserap oleh Pendapatan Dikecualikan Cukai Perniagaan Perintis / Perniagaan Yang Diluluskan	Amaun Diserap	Baki Belum Diserap (d = a - b - c)	Amaun Diserah di bawah Peruntukan Relif Kumpulan	Baki Hantar Hadapan (f = d - e)						

KERUGIAN TAHUN TAKSIRAN KE BELAKANG											
Bil.	Tahun Taksiran Kerugian Mula Berbangkit	KEDUDUKAN KERUGIAN BELUM DISERAP PADA AWAL TAHUN TAKSIRAN SEMASA						KERUGIAN DISERAP / DIABAIKAN DALAM TAHUN TAKSIRAN SEMASA			
		(g)	(h)	(j)	(k)	(l)	(m)	(n)	(p)	(q)	(r)
		Amaun Asal Kerugian Pada Tahun Taksiran Kerugian Mula Berbangkit	Amaun Diabaikan di bawah Subseksyen 44(5A)	Amaun Diserap oleh Pendapatan Dikecualikan Cukai Perniagaan Perintis / Perniagaan Yang Diluluskan	Amaun Diserap (Terkumpul)	Amaun Diserah di bawah Peruntukan Relif Kumpulan	Baki Belum Diserap (m = g - h - j - k - l)	Amaun Diabaikan di bawah Subseksyen 44(5A)	Amaun Diabaikan di bawah Subseksyen 44(5F)	Amaun Diabaikan di bawah Subseksyen 25(5) APP 1986*	Baki Hantar Hadapan (s = m - n - p - q - r)
1.	2018 & Sebelum										
2.	2019										
3.	2020										

2. Form C for YA 2022 – Disclosure on Foreign Source Income (FSI) Received in Malaysia

i. Items A2 and A7 (Disclosure on FSI Received in Malaysia from 01.07.2022)

We refer to issue No.1(c) – HASiL's Responses on CTIM Feedback and Comments on Form e-C 2022 dated 29 July 2022.

CTIM comments on HASiL's responses dated 29 July 2022

It is noted that the below responses are not applicable to banking, insurance, and air and sea transport company.

c) Pursuant to the specific provisions on banking business (S.60C), insurance business (S.60), and sea and air transport undertakings (S.54), generally the gross income of these taxpayers shall be ascertained by reference to their income wherever accruing or derived (i.e., world income scope). The taxability of income from outside Malaysia is not dependent on it being received in Malaysia by these taxpayers. Hence, we understand that these attachments are not applicable to these businesses. Please confirm.

Maklum balas LHDNM :

Ya, pemahaman pihak tuan adalah teratur.

CTIM Comment

In this respect, for the purpose of Form C disclosure for these taxpayers, please confirm that such FSI should be disclosed under Items A1 and A6 (sources of business, partnership, and other income in Malaysia) accordingly.

Maklum Balas HASiL (DESIRE 2023)

Pemahaman pihak tuan adalah teratur.

Buku Panduan C bagi tahun taksiran seterusnya akan dipinda bagi menjelaskan perkara di atas.

ii. Item A20 (disclosure on FSI received in Malaysia for the period from 01.01.2022 to 30.06.2022)

We refer to issue No.1.4 – HASiL's Responses to CTIM Members Issues on HASiL Responses to Joint Memorandum on Post-2022 Budget Issues dated 23 December 2022 and the subsequent letter to CTIM dated 27 January 2023.

CTIM comments on HASiL's responses dated 23 December 2022

1.4 Part C, Item 2.6 - Issues arising from Transitional Provisions [New S.6(1)(p) and Part XX of Schedule 1 (w.e.f. 1 January 2022 to 30 June 2022)]

2.6 Suppose a company receives FSI during the first half of 2022 and is taxed at 3%, a further FSI in the second half of 2022 and is taxed at 24%. Will the former FSI be included in the total income for Cukai Makmur? Under this circumstance, how would the double tax relief be computed for the first FSI if based on the current S.132, which is calculated based on the proportion to the taxable income?

Will the IRB issue a public ruling providing guidance on the mechanism?

Maklum Balas LHDNM:

Pendapatan FSI yang diremitkan ke Malaysia tidak diambilkira dalam pengiraan pendapatan bercukai bagi Cukai Makmur.

CTIM Comments:

Kindly confirm that the exclusion is also applicable to a Malaysian resident company carrying on the business of banking, insurance, shipping or air transport.

If the answer is no to the above, kindly advise the basis for the non-application. Please refer to similar comments in item 2.3 of this Paper.

Maklum balas LHDNM:

Syarikat pemastautin Malaysia yang menjalankan perniagaan perbankan, insurans, perkapalan atau pengangkutan udara adalah tertakluk kepada skop pengenaan cukai di bawah *worldwide scope*.

Oleh yang demikian, pendapatan FSI yang berkaitan dengan aktiviti perniagaan perbankan, insurans, perkapalan atau pengangkutan udara yang diterima oleh syarikat pemastautin Malaysia yang menjalankan perniagaan perbankan, insurans, perkapalan atau pengangkutan udara adalah dikenakan cukai di Malaysia tanpa mengambilkira sama ada pendapatan FSI diremit atau tidak ke Malaysia. Sehubungan itu, pendapatan FSI ini akan turut tertakluk kepada peruntukan di bawah perenggan 6(1)(p) dan Bahagian XX Jadual 1 ACP.

Bagi pendapatan FSI **selain aktiviti perniagaan** perbankan, insurans, perkapalan atau pengangkutan udara yang diterima oleh syarikat pemastautin Malaysia yang menjalankan perniagaan perbankan, insurans, perkapalan atau pengangkutan udara, pendapatan FSI ini dikenakan cukai Malaysia apabila pendapatan tersebut diremitkan ke Malaysia. Oleh itu, pendapatan FSI ini tidak tertakluk kepada cukai makmur sepertimana yang diperuntukkan dibawah P.U.(A) 96/2022.

We understand that the 3% transitional tax rate is not applicable on FSI in relation to the banking, insurance, shipping, or air transport business activities derived from 1 January 2022 to 30 June 2022.

CTIM Comment

For the purpose of Form C disclosure for these taxpayers, please confirm that such foreign business source income should be disclosed under Item A1 (sources of business and partnership in Malaysia). Otherwise, kindly advise how should it be disclosed.

Maklum Balas HASIL (DESIRE 2023)

Pemahaman pihak tuan adalah teratur.

Appendices B3 & B4 – claim for Sections 132 & 133 tax relief

Extracts from Appendix B3:

APPENDIX B3: CLAIM FOR SECTION 132 TAX RELIEF - INCOME FROM COUNTRIES WITH DOUBLE TAXATION AGREEMENT							
Name							
Income Tax No.				Registration No.			
Year of Assessment							
A. List of foreign and Malaysian source of income received in Malaysia, which has been taxed in foreign country before 1 January 2022 and from 1 July 2022:							
*Type of Income		1 = Business	2 = Partnership	3 = Employment	4 = Dividends	5 = Interest	
		6 = Discounts	7 = Rents	8 = Royalties	9 = Premiums	10 = Other income	
No.	*Type of Income	Country	Gross Income (a1)	Tax Charged In The Foreign Country (b1)	Proportion of Statutory Income* (c1)	Tax Credit** (d1)	Allowable Tax Credit [Amount (b1) or (d1) whichever is lower] Gross Income (e1)
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
TOTAL OF ALLOWABLE TAX CREDIT UNDER SECTION 132							(f1)
* Proportion of Statutory Income Calculation Formula (c1) : $\frac{\text{Foreign Gross income (by source) [Amount from a1]}}{\text{Foreign and Malaysian gross income (by source)}} \times \text{Foreign and Malaysian Total Statutory Income (by source)}$ ** Tax Credit Calculation Formula (d1) : $\frac{\text{Proportion of Statutory Income in respect of foreign income (Amount from c1)}}{\text{Total Income}} \times \text{Malaysian tax payable before bilateral credit}$							
B. List of foreign and Malaysian source of income received in Malaysia, which has been taxed in foreign country between 1 January 2022 – 30 June 2022:							
*Type of Income		1 = Business	2 = Partnership	3 = Employment	4 = Dividends	5 = Interest	
		6 = Discounts	7 = Rents	8 = Royalties	9 = Premiums	10 = Other income	
No.	*Type of Income	Country	Gross Income (d2)	Tax Charged In The Foreign Country (b2)	Tax Credit* (c2)		Allowable Tax Credit [Amount (b1) or (d1) whichever is lower] (d2)
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
TOTAL OF ALLOWABLE TAX CREDIT UNDER SECTION 132							(f2)
C. TOTAL RELIEF UNDER SECTION 132 [f1 + f2] (Transfer this amount to item B7 - Section 132 and 133 tax relief of Form C 2022)							
* Tax Credit Calculation Formula (c2) : $\frac{\text{Foreign gross income (by source) [Amount from a2]}}{\text{Foreign Total Income related to the tax charged at the rate of 3% [Amount from a2]}} \times \text{Malaysian tax payable before bilateral credit (at the rate of 3%) [Amount from a2 x 3%]}$							

Memorandum on Compliance and Operational Issues (DESIRE Dialogue No. 1/2023)

Extracts from Appendix B4:

APPENDIX B4: CLAIM FOR SECTION 133 TAX RELIEF - INCOME FROM COUNTRIES WITHOUT DOUBLE TAXATION AGREEMENT									
Name									
Income Tax No.						Registration No.			
Year of Assessment									
A. List of foreign and Malaysian source of income received in Malaysia, which has been taxed in foreign country before 1 January 2022 and from 1 July 2022: *Type of Income 1 = Business 2 = Partnership 3 = Employment 4 = Dividends 5 = Interest 6 = Discounts 7 = Rents 8 = Royalties 9 = Premiums 10 = Other income									
No.	Particulars of foreign and Malaysian source of income received in Malaysia which has been taxed in Foreign Country					Computation of Bilateral Tax Credit		Allowable Tax Credit [Amount (c1) or (f1) whichever is lower] (g1)	
	Type of Income	Country	Gross Income (a1)	Tax Charged In The Foreign Country (b1)	Half of Tax Charged In The Foreign Country (c1) [c1 = b1 / 2]	Proportion of Statutory Income (d1)	Tax Credit** (f1)		
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
TOTAL OF ALLOWABLE TAX CREDIT UNDER SECTION 133							(h1)		
* Proportion of Statutory Income Calculation Formula (d1) : $\frac{\text{Foreign Gross income (by source) [Amount from a1]}}{\text{Foreign and Malaysian gross income (by source)}} \times \frac{\text{Foreign and Malaysian Total Statutory Income (by source)}}{\text{Foreign and Malaysian gross income (by source)}}$									
** Tax Credit Calculation Formula (f1) : $\frac{\text{Proportion of Statutory Income in respect of foreign income (Amount from d1)}}{\text{Total Income}} \times \text{Malaysian tax payable before unilateral credit}$									
B. List of foreign and Malaysian source of income received in Malaysia, which has been taxed in foreign country between 1 January 2022 – 30 June 2022: *Type of Income 1 = Business 2 = Partnership 3 = Employment 4 = Dividends 5 = Interest 6 = Discounts 7 = Rents 8 = Royalties 9 = Premiums 10 = Other income									
No.	Particulars of foreign and Malaysian source of income received in Malaysia which has been taxed in Foreign Country					Computation of Unilateral Tax Credit		Allowable Tax Credit [Amount (c2) or (f2) whichever is lower] (g2)	
	*Type of Income	Country	Gross Income (a2)	Tax Charged In The Foreign Country (b2)	Half of Tax Charged In The Foreign Country (c2) [c2 = b2 / 2]	Tax Credit** (f2)			
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
TOTAL OF ALLOWABLE TAX CREDIT UNDER SECTION 133							(h2)		
C. TOTAL RELIEF UNDER SECTION 133 [h1 + h2] (Transfer this amount to item B7 - Section 132 and 133 tax relief of Form C 2022)									
* Tax Credit Calculation Formula (f2) : $\frac{\text{Foreign gross income (by source) [Amount from a2]}}{\text{Foreign Total Income related to the tax charged at the rate of 3% [Amount from a2]}} \times \text{Malaysian tax payable before bilateral credit (at the rate of 3%) [Amount from a2 x 3%]}$									

We understand that a separate 132/133 relief computation is required for income subject to tax at 24% and 3% respectively. As such, HASiL has provided two tables as extracted above for this purpose.

However, the 3% transitional tax rate is only accorded to the gross FSI of a resident person that is received in Malaysia from abroad during the first half of the year 2022. It does not apply to the Malaysian source income of a resident person, which should be taxed at 24% on its chargeable income regardless of whether it is remitted or not. Besides, income from the business of banking, insurance, shipping, or air transport is subject to Malaysian tax wherever accruing or derived (world income basis).

Further, unilateral relief is only applicable to income derived from outside Malaysia, which has suffered both Malaysian tax and foreign tax. As such, Malaysian source income that is subjected to both Malaysian tax and foreign tax will not be accorded a unilateral relief.

CTIM Comment

In this respect, should the header be amended in order to cover the following:

Appendix B3

A. For the banking, insurance, shipping, or air transport industry

- Malaysian business source income
- Foreign business source income
- Foreign non-business source income received in Malaysia on or after 1 July 2022

For the non-banking, insurance, shipping, or air transport industry

- Foreign source income received in Malaysia on or after 1 July 2022
- Malaysian source income

B. For the banking, insurance, shipping, or air transport industry

- Foreign non-business source income received in Malaysia between 1 January 2022 – 30 June 2022

For the non-banking, insurance, shipping, or air transport industry

- Foreign source income received in Malaysia between 1 January 2022 – 30 June 2022

Appendix B4

A. For the banking, insurance, shipping, or air transport industry

- Foreign business source income
- Foreign non-business source income received in Malaysia on or after 1 July 2022

For the non-banking, insurance, shipping, or air transport industry

- Foreign source income received in Malaysia on or after 1 July 2022

B. For the banking, insurance, shipping, or air transport industry

- Foreign non-business source income received in Malaysia between 1 January 2022 – 30 June 2022

For the non-banking, insurance, shipping, or air transport industry

- Foreign source income received in Malaysia between 1 January 2022 – 30 June 2022

Further, the highlighted wording in the guidebook below should also be amended accordingly:

Memorandum on Compliance and Operational Issues (DESIRE Dialogue No. 1/2023)

Section 132 and 133 tax relief	Section 132 tax relief Tax relief in respect of income from sources in Malaysia (item A1 and A6) brought into Malaysia, on which tax has been charged in the country of origin. Refer to Appendix F for countries which have Avoidance of Double Taxation Agreement with Malaysia. List out the income, tax deducted in the foreign country and computation of the relief under section 132 in Appendix B3. Transfer amount B from Appendix B3 to this item. Original documents regarding the income and tax deducted in the country of origin must be properly kept for the purpose of examination. Refer to the provisions of Schedule 7 of ITA 1967 and Public Ruling No. 11/2021 for the computation of credit.	-	F
	Malaysian residents who remit income from outside Malaysia (item A2, A7 and A20) into Malaysia from 1 January 2022 and the income has been taxed in the country of origin, refer to the special guidelines on the treatment of income from outside Malaysia that will be published on the IRBM Official Portal for guidance to claim tax credit. If the tax credit claimed for a year of assessment exceeds the part of Malaysian tax payable on income from outside Malaysia received in Malaysia, the excess tax credit shall be disregarded.	-	-
	Section 133 tax relief Tax relief in respect of income from sources in Malaysia (item A1 and A6) brought into Malaysia, on which tax has been charged in the country of origin which does not have any Avoidance of Double Taxation Agreement with Malaysia. List out the income, tax deducted in the foreign country and computation of the relief under section 133 in Appendix B4. Transfer amount B from Appendix B4 to this item. Original documents regarding the income and tax deducted in the country of origin must be properly kept for the purpose of examination. Refer to the provisions of Schedule 7 of ITA 1967 and Public Ruling No. 11/2021 for the computation of credit.	-	B4
	Malaysian residents who remit income from outside Malaysia (item A2, A7 and A20) into Malaysia from 1 January 2022 and the income has been taxed in the country of origin, refer to the special guidelines on the treatment of income from outside Malaysia that will be published on the IRBM Official Portal for guidance to claim tax credit. If the tax credit claimed for a year of assessment exceeds the part of Malaysian tax payable on income from outside Malaysia received in Malaysia, the excess tax credit shall be disregarded. The total tax deduction under sections 132 and 133 is restricted to the Total Income Tax Charged (item B3).	-	-

Maklum Balas HASiL (DESIRE 2023)

Merujuk kepada Appendix B3 (A) dan B4 (A), maklumat yang dikehendaki adalah merangkumi semua jenis pendapatan termasuk pendapatan yang terbit di Malaysia yang telah dikenakan cukai di luar negara dan tidak terhad hanya kepada pendapatan dari luar negara yang diterima di Malaysia sahaja.

Walau bagaimanapun, merujuk kepada B3 (B) dan B4 (B), maklumat yang dikehendaki adalah terhad hanya kepada pendapatan dari luar negara yang diterima di Malaysia sahaja.

Pendapatan dari aktiviti perbankan, insurans, perkapalan dan pengangkutan udara adalah tidak termasuk dalam pelaporan melalui lampiran ini.

Buku Panduan Borang C dan Lampiran B3/B4 bagi tahun taksiran seterusnya akan dipinda bagi menjelaskan perkara di atas.

Appendix F9 (Receives income from sources outside Malaysia which is exempted from tax)

Extracts from Appendix F9:

RECEIVES INCOME FROM SOURCES OUTSIDE MALAYSIA WHICH IS EXEMPTED FROM TAX							
No.	Country	Received From Related Entity(ies)	Type of Income ¹	Tax Paid In The Country Of Origin	Headline Tax Rates In The Country Of Origin ³	Amount Of Tax Charged In The Country Of Origin ⁴	Amount of Income Remitted
	(Use country code)	(Enter: 1 = Yes 2 = No)		(Enter: 1 = Yes 2 = No ²)	(%)	(RM)	(RM)
(i)							
(ii)							
(iii)							
(iv)							
(v)							
RECEIVES INCOME FROM SOURCES OUTSIDE MALAYSIA WHICH IS EXEMPTED FROM TAX							

Notes:

¹ Type of Income:

(a) Dividends

(b) Capital gains

² Tax not paid in the country of origin due to enjoying tax incentives or dividends paid from Capital Gains / Underlying Profit (for companies / LLPs) / tax consolidated regime.

³ The headline tax rate in the country of origin refers to the highest corporate tax rate in the country of origin in a year **in which the foreign dividend is received in Malaysia**. The headline tax rate must be at least 15% to qualify for exemption for dividend income.

⁴ The amount of tax charged in the country of origin in respect of the part of income remitted to Malaysia. Use the foreign currency exchange rate on the date of remittance of income is made to fill in this item.

Pursuant to the Income Tax (Exemption) (No. 6) Order 2022 [[P.U. \(A\) 235/2022](#)], the foreign dividend income shall be exempted if, amongst other conditions, the highest rate of tax of a similar character to income tax charged under the law of the territory in which the income **arises at that time** is not less than 15%.

The word “arises” is not defined in the P.U. Order. However, the P.U. Order defines “dividend income received in Malaysia from outside Malaysia” as dividend income **arising** from outside Malaysia **which is brought into Malaysia**. This indicates that the foreign dividend income is not considered “arises” only after it is received in Malaysia, as stated in Note 3 of Appendix F9 highlighted above.

Further, based on Paragraph 5.2.1.3(b)(i) and Example 5 of the [HASiL’s guideline on “Tax Treatment in Relation to Income Received from Abroad \(Amendment\)”](#), one should ascertain the headline tax rate in the country of origin **in the year the dividend is paid, instead of in the year the dividend is received in Malaysia**.

CTIM Comment

In this respect, Note 3 of Appendix F9 highlighted above should be amended to be in line with the P.U. Order and the HASiL’s Guideline.

Maklum Balas HASiL (DESIRE 2023)

Merujuk kepada surat Kementerian Kewangan (MOF) kepada CTIM bertarikh 20 September 2023, kadar *headline tax* luar negara merujuk kepada kadar cukai korporat tertinggi di negara asal:

- (A) pada tahun dividen tersebut dikenakan cukai pegangan: atau
- (B) pada tahun dividen tersebut dibawa masuk ke Malaysia.

Sebagai makluman tambahan, huraian mengenai *headline tax* ini turut akan dimasukkan dalam Garis Panduan Layanan Cukai Berhubung Pendapatan Yang Diterima Dari Luar Negara yang pindaan terkininya akan dikeluarkan tidak lama lagi.

Lampiran F9 Borang C bagi tahun taksiran seterusnya akan dipinda bagi mengambil kira perkara di atas.

FURTHER COMMENTS ON HASiL'S RESPONSES

3. Underestimation of Tax due to Non-Compliance of Economic Substance Requirement (ESR) for Foreign Source Income (FSI)

We refer to issue No.(i) – HASiL's response pertaining to the CTIM's request on CP204 & CP204A dated 9 February 2023

CTIM comments on HASiL's responses dated 9 February 2023

2. Underestimation of tax penalty [S.107C(10)] for YA 2022 arising from non-compliance with economic substances requirements for the tax exemption of foreign dividends received in Malaysia

(i) To allow taxpayers that are unable to comply with the ESR for YA 2022 to revise their CP204 for YA 2022 accordingly after the 9th month of the basis period for YA 2022.

HASiL's response:

"Rayuan boleh dikemukakan kepada Seksyen Pengurusan Rekod dan Maklumat Percukaian, Jabatan Operasi Cukai dengan mengemukakan emel ke anggarancukai@HASiL.gov.my dengan syarat tempoh asas bagi suatu tahun taksiran masih belum berakhir."

CTIM Comment

- i. We would like to enquire on whether taxpayers can submit an appeal on a case-to-case basis provided it is done within the basis period.

Maklum Balas HASiL (DESIRE 2023)

Permohonan rayuan hanya dibenarkan dalam tempoh asas sahaja. Pertimbangan secara budi bicara boleh diberikan berdasarkan justifikasi yang dinyatakan dalam permohonan serta dibuktikan dengan dokumen sokongan.

- ii. For companies with a basis period ending 31 December 2022, where HASiL only issued the ESR rules on 29 December 2022, would that mean it is too late to appeal as any appeal in 2023 (after the basis period) would be considered late?

Maklum Balas HASiL (DESIRE 2023)

Permohonan bagi meremitkan kenaikan di bawah subseksyen 107C(10) ACP 1967 masih boleh dikemukakan walaupun tempoh asas telah berakhir dengan syarat 'any good cause shown' dikemukakan menurut subseksyen 107C(11) ACP 1967.

- iii. Could HASiL reconsider such a case for appeal for underestimation of tax?

Maklum Balas HASiL (DESIRE 2023)

Sekiranya terdapat ‘*any good cause shown*’ ke atas sesuatu permohonan untuk meremitkan kenaikan di bawah subseksyen 107C(10) ACP 1967, Ketua Pengarah Hasil Dalam Negeri mempunyai budi bicara bagi meremitkan kenaikan tersebut di bawah subseksyen 107C(11) ACP 1967.

- iv. Taxpayers who have submitted their income tax return form ["ITRF"] on or before 29th December 2022 are required to submit an amended ITRF if the above additional qualifying condition on ESR has not been complied with and no penalty will be imposed.

Based on the Operational Guide No. 1/2020 – Procedure on Submission of Amended Return Form, the amended ITRF can only be submitted within 6 months from the statutory due date for the ITRF.

A penalty of 10% is automatically applied when the amended ITRF is filed via e-filing.

Without prejudice to CTIM’s view on the imposition of the ESR condition retrospective, we would like to seek clarification on whether the amendments of the ITRF can be made via a written letter to HASiL attaching the revised income tax computation to facilitate the issuance of a Notice of Additional Assessment, without the imposition of the 10% penalty.

Maklum Balas HASiL (DESIRE 2023)

Ya, pengesahan ini telah diberikan dalam maklum balas *CTIM Technical Committee – Direct Tax I comments on the Inland Revenue Board of Malaysia’s (“HASiL”) Guideline on Tax Treatment in relation to Income which is received from Abroad dated 29 September 2022 and 29 December 2022*, Para 1.2. E-mel dan surat HASiL (JDP) bertarikh 6 April 2023 adalah dirujuk.

- v. In line with the position for YA 2023, we would like to seek clarification whether HASiL can consider waiving the requirement for ESR for YA 2022 ITRF filed as taxpayers were only informed of the requirement on 29 December 2022 where some taxpayers would have already submitted their tax returns.

Maklum Balas HASiL (DESIRE 2023)

Ia merupakan keputusan polisi oleh Kementerian Kewangan. Perubahan mengenai syarat substantif ekonomi sebagai syarat pilihan akan dimaklumkan dalam Garis Panduan Layanan Cukai Berhubung Pendapatan Yang Diterima Dari Luar Negara pindaan yang terkini yang mana akan diterbitkan dalam masa terdekat.

4. Penalties under S.112(3) under “Garis Panduan Operasi Bil.3 tahun 2020”

We refer to issue No.8 – HASiL’s Responses on CTIM Compliance and Operational Issues 2/2021 dated 31 January 2022

CTIM comments on HASiL’s responses dated 31 January 2022

8. Penalties under Section 112(3) under “Garis Panduan Operasi Bil.3 tahun 2020”

The IRB has been raising best judgment assessments under section 90(3) of the ITA which includes penalties under subsection 112(3). There are taxpayers who have complained that they never received any assessment or letters from the IRB but usually received letters from the Collection Branch requesting payment for arrears of tax. Only then did taxpayers realise that the IRB has raised the best judgment assessment. Upon appeal, reliefs and other allowable deductions were allowed thereby reduced assessments were issued but the penalties remained which of course exceeded the maximum 45% concession under the above Garis Panduan. The penalties that are “kekalkan” are usually between 100 to 200 over % but below the 300% allowed in the ITA.

CTIM comments:

We would like to seek clarification on why the garis panduan and concession/compound of penalties up to the maximum 45% when in practice the penalties are way above the 45% due to the “kekalkan” penalty after the reduced assessment. There is no proper guideline as to what should be the penalty when the assessment is reduced and this led to different interpretations and actions by the assessors.

Maklum Balas LHDNM:

Merujuk Perenggan 7.1.3 Rangka Kerja Audit Cukai, bagi kes audit meja, Surat Memohon Dokumen dan Maklumat tidak akan dikeluarkan bagi kes tertentu, tetapi pembayar cukai akan dimaklumkan berkenaan pelarasan pendapatan dan cukai yang dikenakan yang akan dikeluarkan bersama-sama Notis Taksiran.

Alamat surat-menyurat yang digunakan adalah alamat terkini yang terdapat dalam rekod LHDNM. Pembayar cukai dinasihatkan untuk sentiasa mengemas kini perubahan alamat surat-menyurat bagi memastikan alamat surat-menyurat tersebut adalah betul dan terkini. Sila kemukakan nama dan nombor rujukan pembayar cukai untuk semakan lanjut cawangan ke atas isu yang dibangkitkan.

CTIM Comment

We refer to the above HASiL’s response, we note that the issue highlighted has not been addressed. The penalty was raised based on best estimations but subsequently, the actual tax payable was reduced but the penalty was not reduced proportionately (i.e., DIKEKALKAN). We hope the HASiL could consider reducing the penalty when the tax was reduced.

We hope that the S.124(3) of the ITA 1967 as mentioned in the *Para 10.2 of the Tax Audit Framework* can be applied to reduce the penalty.

<u>Para 10.2</u>

Walau bagaimanapun, KPHDN boleh menggunakan kuasa budi bicara berdasarkan subseksyen 124(3) ACP untuk mengurangkan atau menghapuskan penalti yang dikenakan.

For reference:

1. Form J YA 2019 received on 28/08/2020 with Section 112(3) penalty amounting to RM32,400.00.
2. Company's Form C filed on 1/10/2021 with actual tax amounting to RM18,151.07.
3. Taxpayer submitted Form N under Section 100 and upon an extension granted by the Director General, taxpayer filed the Form Q under Section 99.
4. Received letter 'Cadangan Penyelesaian Rayuan Borang Q' on 5.10.2022. According to the calculation, the penalty under S112(3) was maintained even though the actual tax payable was lower than the 'cukai anggaran'.

Maklum Balas HASiL (DESIRE 2023)

Berdasarkan garis panduan yang telah dikeluarkan oleh HASiL, kadar penalti yang boleh dikenakan berdasarkan kepada tempoh kelewatan mengemukakan borang nyata selepas tarikh akhir pengemukakan seperti berikut:

TEMPOH LEWAT	KADAR PENALTI (%)
Sehingga 12 bulan	15
Melebihi 12 bulan hingga 24 bulan	30
Melebihi 24 bulan	45

Untuk makluman, penalti di bawah Subseksyen 112(3), ACP 1967 yang dikenakan ke atas taksiran anggaran yang telah dibangkitkan membenarkan KPHDNM untuk mengenakan penalti tidak melebihi tiga (3) kali ganda dari amaun cukai sebenar/ cukai kena dibayar oleh Pembayar Cukai (PC).

Keputusan HASiL Negeri/ Cawangan Khas untuk mengekalkan amaun penalti subseksyen 112(3) ACP 1967 yang telah dikenakan ke atas taksiran anggaran di bawah subseksyen 90(3) ACP 1967 adalah berdasarkan kepada isu dan merit sesuatu kes.

Berdasarkan kepada contoh yang telah diberikan oleh pihak CTIM bagi Lokaliti Kuantan, fakta kes perlu dilihat di mana perkara yang perlu diberi pertimbangan adalah:

- a. Rekod penghantaran BNCP PC.
- b. Kekerapan Pembayar Cukai lewat mengemukakan BNCP.

c. Rekod pembayaran cukai dan lejar PC.

Walau bagaimanapun, KPHDN boleh menggunakan kuasa budi bicara untuk mempertimbangkan pengurangan sebahagian atau sepenuhnya penalti berdasarkan penemuan fakta, isu atau merit setiap rayuan kes. Pembayar cukai boleh membuat rayuan ke atas penalti subseksyen 112(3) yang dikenakan berdasarkan prosedur rayuan yang berkuat kuasa.

Memorandum on Compliance and Operational Issues (DESIRE Dialogue No. 1/2023)



CUKAI PENDAPATAN
NOTIS TAKSIRAN
TAHUN TAKSIRAN 2019
SUBSEKSYEN 90(3)
051940

J

sempu
klusi
19/5/20

LEMBAGA HASIL DALAM NEGERI
CAWANGAN KUANTAN
TINGKAT OF-2 & 5-10
MENARA CDO
JALAN TANAH PUTIH
29600 KUANTAN
PAHANG DARUL MAKMUR
MALAYSIA

Teléfono : 09-5183000 Faks : 09-5183199

No. Rujukan :
[No. Pendaftaran]

No. Cukai Pendapatan : C

Tarikh : 28/08/2020

Menurut Akta Cukai Pendapatan 1967, dan/atau Akta Cukai Pendapatan Tambahan 1967, notis ini adalah mengenai taksiran yang dibuat terhadap tuan bagi tahun taksiran yang tersebut di atas.

Tuan telah gagal mematuhi peruntukan subseksyen 77 & (1) Akta Cukai Pendapatan 1967. Oleh yang demikian taksiran mengikut perincian saya ke atas tuan adalah dikeluarkan di bawah peruntukan subseksyen 90(3) Akta tersebut. Di atas kegagalan tersebut penalti telah dikenakan mengikut peruntukan subseksyen 112(3) Akta yang sama.

3. Jika tuan tidak berpuas hati dengan taksiran ini, tuan boleh menyuar terhadapnya dalam had tempoh yang dinyatakan di muka sebelah. Kemukakan borang rayuan bersama dengan borang cukai pendapatan jika borang tersebut belum lagi dikemukakan. Walau bagaimanapun, cukai kena dibayar itu mestilah juga dibayar.

4. Kenaikan cukai kerana tidak membayar adalah diturakan di muka sebelah.

DATO' SRI DR. SABIN BIN SAMITH
Ketua Pengarah Hasil Dalam Negeri

6 IN DITAPKAN DI BAWAH SUBSEKSYEN 152 AKTA CUKAI PENDAPATAN 1967

				(RM)
PENDAPATAN BERCUKAI				300,000
Cukai ke atas RM	300,000	@ 24%	=	72,000.00
CUKAI PENDAPATAN DIKENAKAN				72,000.00
Tolak				
REBAT SUBSEKSYEN 68 (PENGURANGAN CUKAI ATAS PENDAPATAN AKTIVITI JELAJAH DAN EKSPLOITASI PETROLIUM KAWASAN PEMBANGUNAN BERSAMA)				-
Tambah				
CUKAI CUKAI LAIN:				-
Tambah				
CUKAI DAHULUNYA DIBAYAR BALK				-
PENALTI				
DIKENAKAN DI BAWAH SUBSEKSYEN 112(3)				32,400.00
				104,400.00
Jumlah				
Tolak				
TOLAKAN PELEPASAN				-
				104,400.00
CUKAI KENA DIBAYAR				



LEMBAGA HASIL DALAM NEGERI MALAYSIA
CAWANGAN KUANTAN,
TINGKAT GF-2 & 5-10, MENARA HASIL
JALAN TANAH PUTIH
25600 KUANTAN, PAHANG

Telefon: 09 5183000
Faks: 09 5183199
Web Site: www.hasil.gov.my

PENGARAH
25000 KUANTAN
PAHANG

No. Ruj. Tuan :
No. Ruj. Kami : C
Tarikh : 05/10/2022

Tuan,

CADANGAN PENYELESAIAN RAYUAN BORANG Q

Nama Syarikat : SDN BHD : 2019
Tahun Taksiran

Rayuan pihak tuan melalui Borang Q bagi tahun taksiran 2019 adalah dirujuk.

2. Pihak tuan telah mengemukakan rayuan untuk meminda Taksiran Anggaran subseksyen 90(3) ACP 1967 kepada cukai sebenar seperti dilaporkan di Borang Nyata Cukai Pendapatan (BNCP) yang dikemukakan pada 1/10/2021.

3. Amaun cadangan pindaan taksiran tersebut adalah seperti berikut:

Tahun Taksiran	Cadangan Pindaan Taksiran			
	Cukai Dikenakan (RM)	Penalti Subsek. 112(3) (RM)	Jumlah Cukai (RM)	Cukai Kurangan (RM)
2019	18,151.07	32,400.00	50,551.07	(53,848.93)

4. Dilampirkan cadangan penghaan cukai bagi tahun taksiran 2019.

5. Sekiranya pihak tuan bersetuju dengan cadangan penyelesaian ini, pihak tuan adalah dinasihatkan untuk menarik balik notis rayuan Borang Q tanpa syarat. Sekiranya pihak tuan tidak bersetuju dengan cadangan penyelesaian ini, sila nyatakan alasan bantahan.

6. Sila berikan maklum balas pada atau sebelum 19/10/2022 secara bertulis kepada emel @hasil.gov.my.

5. Form C YA 2022 - Particulars of Tax Agent and Signature of the Person who Completes this Return Form

We refer to issue No.7 – HASiL's Responses to the CTIM Feedback and Comments on Form e-C 2022 dated 29 July 2022

CTIM comments on HASiL's responses dated 29 July 2022

7. Particulars of Auditor and Tax Agent – Parts H & J

The YA 2022 Form e-C required taxpayers to fill up the tax reference number for the auditor and tax agent.

CTIM Comments:

- a) As public accountants are regulated by the Malaysian Institute of Accountants (MIA) and have an AF number and business registration number, HASiL would be able to identify the income tax no. of the firm (ITFN) internally.

We suggest to consider removing the requirement in the Form e-C to fill up the ITFN as required above as the information is not at the disposal of taxpayers. This will complicate the completion of the Form e-C.

- b) Kindly advise the rationale for requesting the above information.

Maklum balas LHDNM:

Pada masa ini ruangan ini tidak diwajibkan, namun pembayar cukai / wakil cukai digalakan untuk mengisi maklumat ini. Maklumat diperlukan bagi tujuan pengesahan identiti untuk urusan percukaian dan selari dengan cadangan untuk meluaskan akses aplikasi MyTax kepada ejen cukai.

CTIM Comment

We refer to the above HASiL's response above and we note that this section is not compulsory to be filled up, but HASiL encouraged the tax agent to fill in the particulars of tax agent. However, the information in Part J column of Form C is pre-populated, hence it is not an option to the tax agents to fill in the information. We hope that HASiL could remove the pre-populated information this section and give an option for the tax agents to fill in the particulars.

Maklum Balas HASiL (DESIRE 2023)

Maklumat ruangan di Bahagian J pada Borang Nyata yang merangkumi Nama Ejen Cukai, No Kelulusan Ejen Cukai, Nama Firma Ejen Cukai dan No. Pengenalan Cukai Firma merupakan maklumat pra-isi (*pre-populated*) daripada Sistem TAEF yang digunakan oleh ejen cukai. Sekiranya maklumat ejen cukai perlu dipinda, Pentadbir Firma perlu membuat penyelenggaraan di TAEF untuk mengagihkan semula Borang e-C kepada ejen cukai yang sepatutnya.

OTHER OPERATIONAL ISSUES

6. Travel Restriction Order

The taxpayer was banned from travelling abroad even though the travelling status as checked at the website <https://sspi.imi.gov.my/sspi/> had shown as “Tiada Halangan”.

Sila masukkan nombor kad pengenalan dan tekan butang Semak

Nombor Kad Pengenalan

Semak

Kosongkan

**Keputusan semakan:
Tiada halangan**

Catatan Penafian : Semakan ini hanya sah pada tarikh dan masa carian sahaja dan tidak boleh digunakan dimahkamah.

Masa Semakan: 1.04 s

The incident happened when the taxpayer was at the immigration. The taxpayer showed the immigration officer the check result which indicated that no stoppage order was being issued. After further investigation, it was noted that the Travel Restriction Order was issued on the basis that the taxpayer who is a director of a company for which the corporate tax was due and outstanding. Unfortunately, such a stoppage order was not reflected in the current <https://sspi.imi.gov.my/sspi/> search.

CTIM Comment

We suggest that all travel restriction orders, be it due to personal tax matters or company's tax matters in the individual capacity as a director, being” reflected under <https://sspi.imi.gov.my/sspi/>.

Maklum Balas HASiL (DESIRE 2023)

Semakan status sekatan perjalanan melalui laman web Jabatan Imigresen Malaysia atau <https://sspi.imi.gov.my/sspi/> adalah melalui nombor kad pengenalan individu warganegara Malaysia. Ia merupakan semakan awal sama ada seseorang itu telah dikenakan sekatan perjalanan dan dihalang daripada keluar negara. Individu yang dikenakan sekatan perjalanan boleh disebabkan oleh tunggakan cukai individu atau syarikat yang belum dijelaskan. Pembayar cukai boleh membuat semakan di MyTax untuk mengetahui sama ada sekatan perjalanan dikenakan atas individu atau pengarah syarikat. Jika paparan menunjukkan Seksyen 104 ACP 1967, ia adalah atas tunggakan cukai individu, manakala Subseksyen 75A(1)(a) ACP 1967 adalah atas pengarah syarikat. Contoh paparan di MyTax adalah seperti berikut:



Pembayar cukai juga boleh menghubungi HASiL Negeri yang mengendalikan fail TIN untuk pertanyaan lanjut berhubung perkara ini.

7. Implementation of Locked Bag Effective 1 January 2023

We refer to the *HASiL's Media Release on the Implementation of the use of Locked Bags for Correspondence and Taxation Notices* dated 20 December 2022 that all correspondence and taxation notices to HASiL offices in each state will use the Locked Bag address from 1 January 2023. Whereby using only one address to represent all HASiL branch offices in each state and facilitate customer affairs and ensure systematic tax administration management.

CTIM Comment

We would like to seek clarification on whether the documents submitted to the locked bag will be acknowledged and stamped with the date submitted. This is particularly important for time-sensitive documents with statutory deadlines such as submission of appeal against a notice of assessment, RPGT returns, income tax returns and etc.

Maklum Balas HASiL (DESIRE 2023)

Pelaksanaan penggunaan beg berkunci/karung berkunci untuk urusan surat-menyurat dan notis percukaian kepada pejabat HASiL di setiap negeri adalah bagi memastikan urusan surat-menyurat yang lebih teratur dan sistematik.

HASiL akan mengambil surat-menyurat/ dokumen yang dihantar ke beg berkunci/ karung berkunci pada setiap hari dan surat-menyurat/ dokumen akan dicop mengikut tarikh

pengambilan. Surat-menyurat/ dokumen kemudiannya akan diimbas dan disalurkan kepada pegawai untuk tindakan selanjutnya.

Bagi pengemukaan dokumen yang mempunyai tempoh akhir seperti Borang Nyata, HASiL menyediakan tambahan masa tiga (3) hari bekerja dari tarikh akhir bagi pengemukaan melalui pos. Namun, selaras dengan pelaksanaan mandatori e-Perkhidmatan di HASiL, pembayar cukai adalah diwajibkan mengemukakan Borang Nyata secara dalam talian melalui e-Filing dan digalakkan untuk menggunakan Borang Maklum Balas Pelanggan secara dalam talian yang telah disediakan sekiranya mempunyai sebarang pertanyaan, permohonan atau aduan. Borang Maklum Balas Pelanggan secara dalam talian ini menyediakan fungsi muat naik dokumen sokongan dan *auto response (auto acknowledgement)* bagi memastikan urusan maklum balas yang dilakukan lebih mudah, teratur dan diproses dengan pantas. Penghantaran dokumen audit juga boleh dilakukan melalui aplikasi MITRS atau melalui OneDrive yang disediakan oleh Pegawai Audit.

ISSUES RAISED AT THE “CTIM VIRTUAL FORUM – MEMBERS PRACTITIONERS ISSUES”

8. For ease of practice and communication, we would like to suggest the email addresses and phone extension numbers of officers-in-charge from respective units e.g., OG, SG, unit pungutan, unit majikan, RPGT, investigation department, and also tax audit department, etc. at the Branch level to be disclosed in HASiL website. Currently, at Branch, we have to rely on the Customer Care Officer to direct us and connect us.

It is difficulty to contact HASiL officer for certain cases to make inquiries (no answer or phone line gets cut off). e.g. Withholding Tax (HASiL Cawangan Wilayah Persekutuan), Unit Penaksiran Individu (Cawangan Duta Penggajian) and CP204 issues (HASiL Cawangan Bangi)

CTIM Comment

To ease the difficulties faced by taxpayers and to resolve issues with taxpayers efficiently:

- a) We would propose to HASiL to designate more officers to attend to phone calls and respond to emails; and
- b) To include information of officers to be contacted for specific issues instead of having tax agents / taxpayers to contact customer care-line (as it is difficult to reach the customer care officer) or find for the relevant officer in charge, e.g. PCB compound letter, withholding tax letter.

Maklum Balas HASiL (DESIRE 2023)

HASiL sentiasa berusaha dalam memberikan perkhidmatan yang terbaik kepada pelanggan seiring dengan pendekatan *Awareness, Education & Services* (AES) yang diamalkan. Sehubungan dengan itu Nama, Nombor Telefon dan e-mel setiap Jabatan dan Negeri ada dipaparkan pada Portal Rasmi HASiL di www.hasil.gov.my > Hubungi Kami > Panggilan > Direktori HASiL. Tujuan maklumat ini didedahkan adalah sebagai kaedah memudahkan perhubungan pelanggan dengan pihak HASiL.

Selain itu, HASiL turut memahami kepentingan melayani pertanyaan pelanggan dengan segera, justeru usaha menambah bilangan ejen panggilan yang bertugas akan dilakukan apabila HASiL Contact Centre (HCC) mula dilancarkan pada Januari 2024. HCC ini bukan sahaja komited untuk meningkatkan kadar panggilan telefon dijawab, malah ia juga komited melayani pertanyaan pelanggan melalui e-mel, HASiL Live Chat dan HASiL Knowledge Centre (HKC).

Isu pelanggan sukar bertemu dengan pegawai di Back Office juga sedang diatasi melalui pelaksanaan e-Janji Temu. Buat masa ini e-Janji Temu membolehkan pertemuan

pelanggan dengan pegawai HASiL secara dalam talian menggunakan Aplikasi Teams bagi kes Percukaian, Cukai Keuntungan Harta Tanah dan Duti Setem.

Di samping itu, pelanggan juga mempunyai pilihan untuk berhubung dengan HASiL melalui kaedah Borang Maklum Balas (CFF). Melalui kaedah ini rekod permohonan, pertanyaan dan koresponden pelanggan disimpan dalam sistem dan mudah dibuat semakan. CFF boleh diakses melalui pautan: <https://maklumbalaspelanggan.hasil.gov.my/Public/>.

9. Currently, not every payment to HASiL can be done via online (eBayaran). Hopefully, HASiL will migrate all payments online (including the remittance of withholding tax under the new S107D).

Maklum Balas HASiL (DESIRE 2023)

Untuk makluman, dengan pelaksanaan Nombor Bil, semua urusan bayaran dapat dibuat melalui ByrHASiL termasuk bayaran di bawah Seksyen 107D.

10. Currently, some HASiL officers did not provide their email addresses in their letters to taxpayers. As a result, responses have to be posted or physically delivered to the HASiL office. Suggest HASiL officers should state their email addresses in their letters to taxpayers.

Maklum Balas HASiL (DESIRE 2023)

HASiL menyedari keperluan alamat e-mel dinyatakan dalam setiap surat yang dikemukakan secara fizikal (pos) kepada pelanggan bagi memastikan komunikasi yang cekap. Justeru, HASiL akan memperkemaskan prosedur pengeluaran surat fizikal kepada pelanggan dengan mewajibkan maklumat e-mel dinyatakan di dalam surat yang berkenaan.

11. Currently, when a tax agent resigns, HASiL does not update the taxpayer's correspondence address even though the tax agent has already sent notice of resignation to the HASiL office and informed HASiL of the new correspondence address of the taxpayer.

This has caused correspondences related to a resigned client still being sent to the previously retired tax agent's office.

CTIM Comment

We suggest HASiL provide a facility for the tax agent to update the details of their clients' correspondence address and phone number/email address, for example, in the TAeF 2.0 system. Together with a function to allow online submission of appointment of tax agent letters as well as letters of termination as tax agent.

Maklum Balas HASiL (DESIRE 2023)

Buat masa ini, pindaan atau kemas kini alamat boleh dibuat oleh Pembayar Cukai sendiri melalui e-Kemaskini di MyTax. Ejen Cukai boleh membuat kemas kini alamat pembayar cukai melalui Borang Maklum Balas Pelanggan atau mengemukakan surat kepada pejabat HASiL Negeri yang berhampiran.

HASiL akan menambah baik peranan pengemaskinian alamat, lantikan dan penamatan ejen cukai melalui TAeF 2.0 pada fasa akan datang.

- 12.** We appreciate that HASiL will respond promptly within 30 days on any correspondence or matters arising. Kindly also cc a copy to the tax agent to streamline the administrative process. We suggest improving the time frame to provide a response for cases such as audits, appeals, revisions, etc.

Extracted from the HASiL website:

IRBM'S CLIENT CHARTER PERFORMANCE REPORT MARCH 2023

No	Client Charter	Target	Percent Performance	Performance Status
		%	%	
	- Customer Feedback Form via IRBM's official website - provide responses based on the following time frames: a) General enquiries: Responses are provided within 7 working days b) Technical enquiries (which require further review): Responses are provided within 21 working days	75	57	★
		80	46	★

Maklum Balas HASiL (DESIRE 2023)

Komitmen HASiL dalam piagam pelanggan berhubung maklum balas kepada pelanggan adalah seperti yang berikut:

Bil.	Piagam Pelanggan
1.	Pengeluaran Akaan Penerimaan Surat dan Emel dalam tempoh 3 hari bekerja dari tarikh penerimaan (secara elektronik melalui Portal HASiL)
2.	Borang Maklum Balas di Portal HASiL: i. Pertanyaan Am – Maklum Balas dalam tempoh 7 hari bekerja

	ii. Pertanyaan Teknikal (yang memerlukan semakan lanjut) – Maklum balas dalam tempoh 21 hari bekerja
--	--

Purata Prestasi HASiL untuk Bulan Julai, Ogos dan September 2023 adalah seperti yang berikut:

Bil.	Piagam Pelanggan	Julai 2023	Ogos 2023	Sept 2023	Purata
1.	Pengeluaran Akuan Penerimaan Surat dan Emel dalam tempoh 3 hari bekerja dari tarikh penerimaan (secara elektronik melalui Portal HASiL)	100	100	100	100
2.	Borang Maklum Balas di Portal HASiL:				
	i. Pertanyaan Am – Maklum Balas dalam tempoh 7 hari bekerja	92	99	98	96.3
	ii. Pertanyaan Teknikal (yang memerlukan semakan lanjut) – Maklum balas dalam tempoh 21 hari bekerja	98	97	96	97

Jika dilihat kepada Piagam Pelanggan, HASiL komited dalam menguruskan koresponden dalam tempoh 30 hari seperti yang dicadangkan.

HASiL ambil maklum berhubung cadangan mengemukakan salinan koresponden diberikan kepada ejen cukai tersebut untuk kajian lanjut.

13. The taxpayer or the tax agent never received CP800 or a letter requesting information from HASiL. For the purported non-reply, HASiL just issued Form JA for a huge additional tax. The taxpayer also never received Form JA. Taxpayer only aware of the existence of outstanding tax when receiving a letter from HASiL requesting the taxpayer to check for any travel stoppage before traveling. Meantime, the taxpayer has to pay the tax first. Then even after we have submitted all the requested documents HASiL took a long time to issue the JR and refund the overpayment to the taxpayer. We suggest it would be good for HASiL to email a copy of the letter to the tax agents as well.

Maklum Balas HASiL (DESIRE 2023)

CP800 adalah surat yang dikeluarkan kepada pembayar cukai bagi mendapatkan bukti berdokumen terhadap suatu tuntutan yang telah dipohon oleh Pembayar Cukai (PC) dalam Borang Nyata Cukai Pendapatan (BNCP). Tempoh yang diberikan kepada PC bagi mengemukakan dokumen adalah 14 hari dari tarikh Surat Memohon Dokumen tersebut. Walau bagaimanapun, PC boleh mengemukakan permohonan lanjutan masa bagi mengemukakan dokumen yang diminta dan pertimbangan terhadap lanjutan masa adalah berdasarkan alasan yang telah dikemukakan oleh PC.

Penghantaran CP800 ini adalah berdasarkan kepada alamat terkini yang telah dikemukakan oleh PC. Sekiranya PC tidak mengemas kini alamat terkini dalam BNCP, CP800 akan dikeluarkan berdasarkan kepada alamat terakhir dalam BNCP yang telah dikemas kini oleh PC. Merujuk kepada Subseksyen 89 ACP 1967, PC perlu mengemas kini alamat berdasarkan kepada alamat terkini yang boleh dihubungi. Pertukaran alamat bagi PC perlu dikemukakan kepada KPHDNM dalam tempoh tiga (3) bulan dari tarikh pertukaran alamat tersebut.

PC juga boleh mengemas kini alamat yang terkini melalui kaedah berikut:

- a. Aplikasi e-Kemaskini di Portal MyTax, atau
- b. CP600B – Borang Permohonan Pertukaran Alamat

Maklumat yang perlu dikemas kini oleh PC adalah seperti berikut:

- a. Alamat surat-menyurat / alamat premis perniagaan
- b. Nombor telefon untuk dihubungi
- c. Pertukaran nama syarikat
- d. Maklumat ejen cukai (jika berkenaan)

Sekiranya PC gagal membuat pengemaskinian alamat, CP800 yang dikeluarkan akan dihantar berdasarkan kepada alamat terkini yang diperolehi dari BNCP yang telah dikemukakan. Kegagalan menerima pemberitahuan berkaitan permohonan dokumen dan Notis JA seperti yang dinyatakan adalah di bawah tanggungjawab PC.

Bagi kes yang dinyatakan di atas, mohon kemukakan TIN untuk semakan lanjut oleh HASiL.

14. Original CP204 for YA 2023 was submitted first then followed by CP204B due to a change of FYE. "Tax estimate amount submitted via CP 204 for YA 2023 was RM100,000. There isn't any column in the CP204B for furnishing a revised estimate amount for YA 2022 and YA 2023 following the change of basis periods."

Upon submission of CP204B, HASiL issued a revised CP205 for YA 2022 and YA 2023. Even though the estimate of tax payable for YA 2023 remained at RM100,000 but with a lesser number of instalments. Therefore, the taxpayer appealed but the officer kept dragging the application until a few instalments were due and only amend the remaining instalments with a lower amount.

Perhaps HASiL can consider providing an e-filing platform for CP204B purposes and issue and process the appeal effectively to relief taxpayer from the pressure of having to pay higher monthly tax instalments.

A similar issue has been raised and the responses are as follows in the *HASiL's Minutes of the DESIRE Dialogue No. 1-2022 dated 27 September 2022*

Maklum Balas HASiL

- Pihak HASiL dalam perancangan bagi pembangunan CP204B secara dalam talian

CTIM Comment

CTIM would like to suggest to include e-filing platform for CP204B in the TAeF 2.0 system.

Maklum Balas HASiL (DESIRE 2023)

e-CP204B sedang dalam peringkat pembangunan. Pemakluman akan dibuat sebaik sahaja fungsi berkenaan telah sedia untuk digunakan.

15. Updates on HASiL's website

There is no announcement for new updates on the HASiL website, there are times taxpayers and practitioners may not be aware of latest development. For example, the issuance of new FAQs or updated guidelines are not announced, the FAQ for S.107D withholding tax is difficult to find on the HASiL's website, and etc". Although CTIM provides tax updates, announcements should be prominently displayed for the benefit of the public who may not be CTIM members.

"Maklum Balas LHDNM:

LHDNM mengambil maklum berkenaan cadangan tersebut."

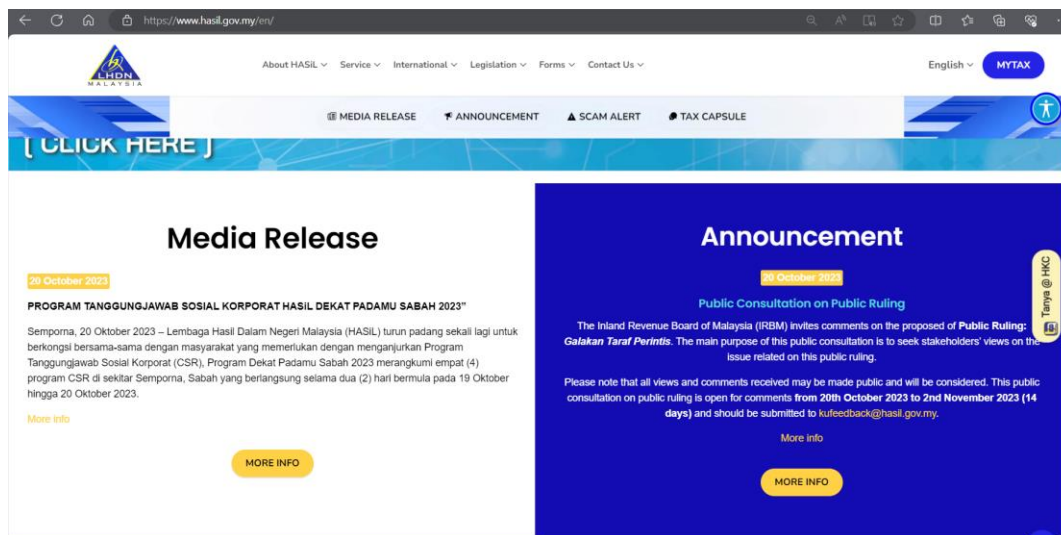
CTIM Comment

CTIM hopes that HASiL can implement this practice for the benefit of taxpayers and tax agents as soon as possible.

Maklum Balas HASiL (DESIRE 2023)

Sebarang pemakluman terkini daripada pihak HASiL akan dikemas kini dan dimaklumkan melalui Portal Rasmi HASiL.

Semakan paparan makluman di dalam Portal Rasmi HASiL adalah seperti yang berikut:



HASiL mengambil maklum berhubung cadangan penyampaian pemakluman terkini melalui *email blast* tersebut dan akan memperhalusinya bagi mencari kaedah terbaik dalam memastikan maklumat yang disebarkan sampai kepada kelompok pelanggan yang disasarkan.

MEMBER'S ENQUIRIES

16. Form CP22A

We refer to issue No.4(b) – HASiL's Minutes of the DESIRE Dialogue No. 1-2022 dated 27 September 2022

CTIM comments on HASiL's responses dated 27 September 2022

4. Submission of Form CP21/Form CP22A

Under Section 83(3) –

a notice of cessation of employment (Form CP22A) must be submitted within 30 days before the date of cessation of employment.

Under Section 83(4) –

the employer is exempted from submitting the notice of cessation if the employee has been subject to a monthly tax deduction or the employee's remuneration is below the taxable thresholds or the employee will continue working & is not retiring from employment.

Under Section 83(4) –

For foreign leavers, where an employee is about to leave Malaysia for a period exceeding 3 months, the employer is required to furnish Form CP21 not less than 30 days before the expected date of the employee's departure.

Failure to submit the notice of cessation where applicable, would mean that the employer is liable to a fine of not less than RM200 and not more than RM20,000 or to imprisonment for a term not exceeding 6 months or to both.

b) Form CP22A

Where the exemption from notification is applicable, the employer would not have submitted Form CP22A for local leaver cases. However, there are cases where the employee meets the exemption requirement at the time of cessation but subsequently decides to leave the workforce. In such cases, HASiL has imposed fines on the employer for failure to notify the HASiL.

CTIM comments:

We would like to request whether HASiL can consider not to impose fines as long as the employer is able to show signed confirmation from the employee that the individual intends to continue being employed. Often, an exiting employee may not be transparent with the employer.

Maklum Balas HASiL

Pihak HASiL bersetuju untuk majikan mengemukakan dokumen pengesahan daripada pekerja bagi pemakluman akan bekerja dengan majikan baharu sebagai dokumen pembuktian kepada LHDNM sekiranya penalti dikenakan ke atas ketidakpatuhan pengemukakan CP22A.

CTIM Comment

A CTIM member from Kuching raised this issue whereby his client was imposed with a penalty of RM200 for non-submission of CP22A. They were able to produce a signed confirmation from the ex-employee to HASiL. However, the HASiL officer rejected his appeal even when he showed them the above HASiL's response. HASiL is requesting to produce an employment letter from

the new employer as further documentation. However, his client is unable to locate the individual as she resigned in 2018.

We would like to seek clarification whether the confirmation letter from the employer is sufficient to be provided as documentary evidence or is there a need to show proof that the employee has started working with another organisation.

Maklum Balas HASiL (DESIRE 2023)

Peruntukan di bawah **subseksyen 83(3) ACP 1967** tidak terpakai jika majikan dapat memenuhi proviso lanjut (*further proviso*) di mana dalam pengetahuan majikan bahawa:

- a. pekerja yang terlibat tidak berhenti/ bersara daripada mana-mana penggajian.
- b. sama ada saraan pekerja itu tertakluk kepada PCB atau gaji bulanan pekerja itu kurang daripada amaun minimum yang tertakluk kepada PCB.

Dalam konteks proviso ini, majikan mempunyai pengetahuan bahawa pekerja tersebut akan mempunyai penggajian lain. Jika majikan dapat mengesahkan bahawa dalam pengetahuan majikan di mana setiap pekerja yang diberhentikan itu **mempunyai penggajian lain** atau tidak akan bersara daripada sebarang penggajian seperti dapat dibuktikan ada surat lantikan majikan baharu, maka majikan **dibenarkan untuk tidak mengemukakan notis pemberitahuan pemberhentian pekerja** (Borang CP22A / CP22B).

Sekiranya majikan memberhentikan seseorang pekerja dan pekerja tersebut dibayar pampasan atas pemberhentian itu, maka majikan hendaklah mengemukakan CP22A kepada HASiL.

Dokumen pengesahan daripada pekerja boleh diterima sebagai pemakluman bahawa pekerja tersebut telah bekerja dengan majikan lain. Dokumen tersebut sudah memadai bagi menyokong rayuan majikan tersebut. Pegawai audit seharusnya menerima secara suci hati penjelasan dan dokumen yang dikemukakan oleh majikan.

17. Form CP22A

Reference is made to the letter from HASiL to CTIM and other professional bodies dated 28 June 2023 on the Form CP22A/ CP22B/ CP21 submission requirements and online submission of employee-related notification forms.

According to the letter, starting from 1 January 2024, HASiL will make it mandatory to use online services such as e-filing, e-SPC and other applications as the main service medium for relevant taxation matters.

We anticipate some practical issues as below:

e-SPC refers to online submission of Form CP 21/Form CP 22A through LHDN portal and it is only to be submitted by employer. For now, e-SPC could not be used by tax agents for submission of Form CP 21/Form CP 22A. Would there be any avenue for tax agents to have access to e-SPC (maybe through TAeF) or alternate platform which tax agents could use to assist the client on such submission?

Form CP22A and CP 21 have to be submitted at least 30 days before the date of termination/date of departure of the employee. Based on past experience, employers will usually submit a preliminary Form CP22A / CP 21 one month prior to the last date of the employee's employment and thereafter, revise the Form CP22A / CP 21 later to report any additional employment income upon finalisation of the final remuneration. This is because the complete employment income payroll information of the employee could not be finalized at the time the preliminary Form CP22A / CP 21 was prepared. Thus, there are questions on the following operational matters:

CTIM Comment

- a) Does e-SPC allow a second (revise) submission of Form CP 21/Form CP 22A?
- b) The withholding of money from the employee's payroll could be released when a tax clearance letter is received or after 90 days from the date of submission of e-SPC. In the case of a revised Form CP 22A/Form CP 21, how should the withholding of money be managed by the employer?
- c) Taxpayer noticed that the submission on MyTax website for the submission of CP22A are only available for first time application. Any subsequent submission is not accepted by the system stating that there is a submission in process although that submission has been clear off and a SPC letter already received. In the SPC letter they state that any future payment to retiree shall need new submission for them to process however this could not be done due to the error. They surely need to look into this.

Taxpayer also encounter some cases where the HASiL officer from certain branch did not process the online submission CP22A /CP21. They cited incomplete document such as Current Year BE form and past 3 years of EA are not included in the submission, hence HASiL dismissed the submission. However, we could not attach the required document as the website did not have an upload function. It seems that this case happen to certain branch as their SOP is differ from branch to branch.

We hope HASiL can address or resolve this issue before the mandatory implementation as this will greatly affect every employer.

Maklum Balas HASiL (DESIRE 2023)

- a) HASiL sedang dalam tindakan untuk mengemas kini borang CP21 / CP22A / CP22B bagi membolehkan pindaan / pembatalan boleh dikemukakan melalui e-SPC. Buat masa ini, sebarang pindaan / pembatalan borang CP21 / CP22A / CP22B hendaklah dikemukakan secara manual ke Pejabat HASiL yang mengendalikan fail cukai pendapatan pekerja.
- b) Majikan dikehendaki untuk menahan apa-apa wang yang boleh dibayar kepada seseorang pekerja yang telah berhenti atau akan berhenti daripada penggajian. Majikan juga tidak boleh membayar wang tersebut, tanpa kebenaran daripada HASiL, kepada atau untuk manfaat pekerja sehingga 90 hari selepas penerimaan borang CP21 / CP22A / CP22B oleh HASiL.
- c) HASiL sedang dalam tindakan untuk mengemas kini prosedur SPC bagi menambah baik prosedur semasa dan memastikan penyeragaman tindakan di setiap Pejabat HASiL. Prosedur baharu ini dijangka akan dikeluarkan selewat-lewatnya penghujung tahun ini. Sebagai panduan umum, majikan dimohon untuk merujuk kepada Portal Rasmi HASiL > Perkhidmatan > Majikan > Penamatan Perkhidmatan berhubung keperluan pengemukakan borang pemberitahuan CP21 / CP22A / CP22B.

Fungsi muat naik dokumen hanya disediakan bagi pengemukakan CP21 bagi tujuan upload salinan pasport dan dokumen sokongan lain. Bagi CP22A, pengiraan cukai sementara akan dikeluarkan kepada pembayar cukai dan pembayar cukai masih tertakluk untuk mengemukakan Borang Nyata.

Badan-Badan Profesional dan Pengamal Percukaian disarankan untuk turut mempromosikan penggunaan e-SPC di kalangan pelanggan dan pembayar cukai serta hanya mengemukakan permohonan SPC mengikut keperluan yang dinyatakan di dalam akta.

18. Refund application cases

This is regarding one of our refund application cases. We followed up on our client's refund for YA2021 with the unit pungutan of the JB branch. We then got a reply from the assessment branch officer saying that our application was not approved because there was a significant drop in taxes paid compared to YA2020. It will only be released once the audit unit has completed its checking.

However, we did not receive any tax audit letter or email informing us of an audit. We tried to contact the officer who replied to us but to no avail.

CTIM Comment

We hope HASiL can look into this matter.

Maklum Balas HASiL (DESIRE 2023)

Piagam Pelanggan HASiL menetapkan tempoh bayaran balik lebih cukai ialah seperti berikut:

- 30 hari bekerja selepas penghantaran borang: Bagi Borang Nyata dihantar secara e-Filing
- 90 hari bekerja selepas penghantaran borang: Bagi Borang Nyata dihantar secara pos atau serahan tangan

Prosedur pembayaran balik ini tertakluk kepada maklumat yang betul dan lengkap yang dilaporkan dalam Borang Nyata serta pengemukaan dokumen sokongan jika diperlukan bagi semakan.

Berdasarkan perenggan 6.1 dan 6.2 Rangka Kerja Audit Cukai, pemilihan kes audit cukai dilakukan melalui sistem komputer berasaskan kepada kriteria penilaian risiko dan/ atau berasaskan kepada pelbagai punca maklumat yang diterima.

Antara asas yang digunakan dalam pemilihan kes audit cukai adalah seperti berikut:

- a. pemilihan melalui kriteria penilaian risiko;
- b. maklumat yang diterima daripada pihak ketiga;
- c. pemilihan berasaskan industri-industri tertentu;
- d. pemilihan berasaskan isu-isu khusus bagi kumpulan-kumpulan pembayar cukai tertentu; dan
- e. pemilihan berasaskan lokasi dan sebagainya.

Bagi kes yang dinyatakan di atas, mohon kemukakan TIN untuk semakan lanjut oleh HASiL.

19. Refund application cases

In Budget 2023, it was proposed that individuals other than salaried individuals be allowed to revise the instalment payments not later than 30 June or 31 October in a year of assessment, this gives individuals having business income 2 chances to revise their CP500 just like companies.

However, the design of form CP502 still retains the column for “reason of amendment” while in form CP204A there is no such column.

CTIM Comment

We would like to suggest to HASiL to simplify the design of Form CP502 by removing the need to provide “reason of amendment”, to be consistent and in line with CP 204A submission for companies.

Maklum Balas HASiL (DESIRE 2023)

HASiL mengambil maklum cadangan ini untuk pertimbangan sewajarnya.

20. Outstanding taxes in MyTax system

Since MyTax was implemented this year, about 30% of taxpayers have tax bills in their MyTax relating to purported outstanding tax for YAs many years ago, e.g. YA 2000 (23 years ago). Many of these taxpayers had zero outstanding tax in the HASiL e-lejar system before the MyTax system was implemented.

CTIM Comment

We propose that HASiL look into this issue and resolve it as soon as possible.

Maklum Balas HASiL (DESIRE 2023)

HASiL mengambil maklum cadangan ini untuk pertimbangan sewajarnya.

21. Form CP15C (error or mistake) under Section 131

Our client made some mistakes in the tax return and wanted to submit a Form CP15C. However, the HASiL officer at the counter refused to accept the Form 15C and insisted that taxpayer should file a Form N, then followed by a Form Q if the Form N is accepted.

The HASiL officer should not determine what course of action a taxpayer should take. This is the right of a taxpayer. But the problem is that the officer refused to accept the Form CP15C which blocked the whole appeal process.

CTIM Comment

We hope HASiL could look into this matter and come up with an amicable solution.

Maklum Balas HASiL (DESIRE 2023)

Secara umumnya, selain daripada rayuan di bawah seksyen 99 ACP 1967, pembayar cukai boleh membuat permohonan relif di bawah seksyen 131 ACP 1967 ke atas kesilapan atau khilaf dalam Borang Nyata Cukai Pendapatan (BNCP) yang dibuat olehnya.

Walau bagaimanapun, penentuan sama ada pembayar cukai telah melakukan kesilapan atau khilaf merupakan suatu persoalan fakta dan undang-undang serta bukan ditentukan di peringkat pengemukaan Borang CP15C kepada pegawai di kaunter. Sehubungan itu, bagi menjawab soalan yang dikemukakan di atas, setiap fakta kes perlu diteliti dan disemak terlebih dahulu bagi memastikan sama ada pembayar cukai telah melakukan kesilapan atau khilaf dalam BNCP atau pernyataan yang dibuat olehnya bagi tujuan ACP yang dikemukakan kepada KPHDN.

Pihak HASiL ambil maklum dengan isu yang dibangkitkan dan akan mengambil tindakan sewajarnya bagi memastikan prosedur penerimaan rayuan Borang Q, Borang N dan Permohonan Relif yang dikemukakan oleh pembayar cukai mengikut prosedur yang ditetapkan selari dengan keperluan undang-undang berkaitan.

HASiL juga berpandangan hal ini merupakan kes terpencil dan maklumat terperinci termasuk daripada Konsultan HASiL yang terlibat dengan kejadian tersebut diperlukan agar siasatan lanjut dapat dilakukan bagi mencari punca dan sebab kepada tindakan tersebut.

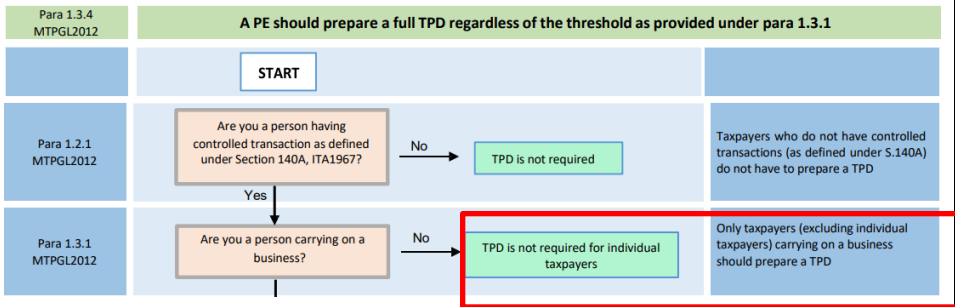
Dalam konteks khidmat pelanggan HASiL akan mengambil tindakan yang perlu bagi memastikan Konsultan HASiL dan Petugas Barisan Hadapan sentiasa kompeten dalam melaksanakan tugas.

Bagi pelanggan yang mempunyai masalah ketika berurusan di Kaunter Khidmat Pelanggan, sila dapatkan bantuan daripada *Customer Care Officer* yang telah dilantik

NON-TECHNICAL TAX COMPLIANCE AND OPERATIONAL ISSUES

No.	Type of Non-Technical Tax Compliance / Operational Issue (i.e., e-Filing issues, Response Time on Live Chat)	Facts and details of the issue	Suggestion / recommendation to address issues and Clarification on issues
1.	Disclosure of Controlled Transactions in Form e-C	We append below item 1 of the controlled transactions in the Form e-C for easy reference: 1. Are you required to prepare a Transfer Pricing Documentation? 1 = Yes2 = No To facilitate the completion of the aforementioned specific disclosure, we are required to refer to the Transfer Pricing Documentation (TPD) Flowchart to determine whether a taxpayer is required to prepare a TPD (full or minimum) or not. We append below the Version 1 and Version 2 of the TPD Flowchart for your easy reference:- <u>Version 1 [Made Known to Us During the Year of Assessment (YA) 2022 Tax Filing]</u> START Para 1.2.1 MTPGL2012 Are you a person having controlled transaction as defined under Section 140A, ITA1967? No TPD is not required Yes Para 1.3.1 MTPGL2012 Are you a person carrying on a business? No TPD is not required Taxpayers who do not have controlled transactions (as defined under S.140A) do not have to prepare a TPD Only taxpayers carrying on a business should prepare a TPD <td> In respect of Item 1, the Institutes wish to seek clarification as follows: i. Based on the TPD Flowchart for Version 2, the taxpayer is not required to prepare a Minimum or Full TPD if he / she is an individual taxpayer. ii. Based on the TPD Flowchart for both Version 1 and Version 2, the taxpayer (non-individual taxpayer) is not required to prepare a Minimum or Full TPD if the taxpayer is <u>not</u> carrying on a business, iii. Kindly confirm the following scenario will be regarded as <u>not carrying on a business</u> and thus, </td>	In respect of Item 1, the Institutes wish to seek clarification as follows: i. Based on the TPD Flowchart for Version 2, the taxpayer is not required to prepare a Minimum or Full TPD if he / she is an individual taxpayer. ii. Based on the TPD Flowchart for both Version 1 and Version 2, the taxpayer (non-individual taxpayer) is not required to prepare a Minimum or Full TPD if the taxpayer is <u>not</u> carrying on a business, iii. Kindly confirm the following scenario will be regarded as <u>not carrying on a business</u> and thus,

NON-TECHNICAL TAX COMPLIANCE AND OPERATIONAL ISSUES

No.	Type of Non-Technical Tax Compliance / Operational Issue (i.e., e-Filing issues, Response Time on Live Chat)	Facts and details of the issue	Suggestion / recommendation to address issues and Clarification on issues
1.	Disclosure of Controlled Transactions in Form e-C (cont'd)	<u>Version 2 [Only Aware of This Amendment Post YA 2022 Tax Filing]</u>  <pre> graph TD START([START]) --> Q1{Are you a person having controlled transaction as defined under Section 140A, ITA1967?} Q1 -- No --> A1[TPD is not required] Q1 -- Yes --> Q2{Are you a person carrying on a business?} Q2 -- No --> A2[TPD is not required for individual taxpayers] Q2 -- Yes --> A3[Only taxpayers (excluding individual taxpayers) carrying on a business should prepare a TPD] </pre> Para 1.3.4 MTPGL2012: A PE should prepare a full TPD regardless of the threshold as provided under para 1.3.1 Para 1.2.1 MTPGL2012: Taxpayers who do not have controlled transactions (as defined under S.140A) do not have to prepare a TPD Para 1.3.1 MTPGL2012: Only taxpayers (excluding individual taxpayers) carrying on a business should prepare a TPD	taxpayer (non-individual taxpayer) should disclose “Tidak” in item 1 of the controlled transaction in the Form e-C: - The taxpayer solely generates income from passive sources, including interest and/or rental income throughout the basis period for a year of assessment. - The taxpayer has not commenced its business operation and solely generates income from passive sources, including interest and/or rental income throughout the basis period for a year of assessment.

NON-TECHNICAL TAX COMPLIANCE AND OPERATIONAL ISSUES

No.	Type of Non-Technical Tax Compliance / Operational Issue (i.e., e-Filing issues, Response Time on Live Chat)	Facts and details of the issue	Suggestion / recommendation to address issues and Clarification on issues
1.	Disclosure of Controlled Transactions in Form e-C (cont'd)		c. The taxpayer is an unlisted investment holding company under Section 60F of the Income Tax Act 1967 where all other income will be deemed as other gains or profits under Section 4(f) of the Income Tax Act 1967. iv. Kindly confirm the following scenario will be regarded as <u>carrying on a business</u> for the purpose of disclosing the requirement to prepare a TPD in the Form e-C: a. The taxpayer is a listed investment holding company under Section 60FA of the Income Tax

NON-TECHNICAL TAX COMPLIANCE AND OPERATIONAL ISSUES

No.	Type of Non-Technical Tax Compliance / Operational Issue (i.e., e-Filing issues, Response Time on Live Chat)	Facts and details of the issue	Suggestion / recommendation to address issues and Clarification on issues
1.	Disclosure of Controlled Transactions in Form e-C (cont'd)		Act 1967 even though the income derived throughout the basis period for a year of assessment could only be interest and dividend income. b. The taxpayer is carrying on business but the business is not relating to related party transactions. For instance, the related party transaction is financial assistance.
	<u>Maklum Balas HASiL</u> Dimaklumkan bahawa pindaan kepada carta alir Dokumentasi Harga Pindahan (DHP) versi 1 adalah untuk memastikan carta alir tersebut selaras dengan perenggan 1.3.1 MTPGL 2012 (dikemas kini 2017). Walau bagaimanapun, setelah semakan semula, didapati terdapat kekeliruan pada versi 2 Carta Alir DHP kerana ia tidak memberikan gambaran yang jelas berkenaan pemakaian perenggan 1.3.1 MTPGL 2012 (dikemas kini 2017). Sehubungan itu, Carta Alir DHP akan dikemas kini supaya ia selari dengan perenggan 1.3.1 MTPGL 2012 (dikemas kini 2017). Pihak Badan-Badan Profesional dan Pengamal Percukaian akan dimaklumkan sebaik sahaja versi terkini carta alir DHP dimuat naik di Portal Rasmi HASiL.		

NON-TECHNICAL TAX COMPLIANCE AND OPERATIONAL ISSUES

No.	Type of Non-Technical Tax Compliance / Operational Issue (i.e., e-Filing issues, Response Time on Live Chat)	Facts and details of the issue	Suggestion / recommendation to address issues and Clarification on issues
		(i) Berdasarkan perenggan 1.3.1 MTPGL 2012 (dikemas kini 2017), hanya pembayar cukai individu yang tidak menjalankan perniagaan dikecualikan daripada menyediakan DHP sekiranya pembayar cukai tersebut menjalankan transaksi terkawal. Namun begitu, pembayar cukai individu yang memperoleh pendapatan perniagaan dan terlibat dalam transaksi terkawal masih perlu menyediakan DHP untuk mengesahkan pematuan kepada prinsip harga selengan. HASiL mengambil maklum berkenaan dengan carta alir sedia ada yang tidak seragam dengan MTPGL 2012 (dikemas kini 2017) dan akan membuat pindaan yang sewajarnya dalam masa terdekat. (ii) Berdasarkan perenggan 1.3.1, pengecualian untuk penyediaan DHP hanya terpakai kepada pembayar cukai individu yang tidak memperoleh pendapatan perniagaan. Pembayar cukai selain individu yang tidak memperoleh pendapatan perniagaan tetapi terlibat dalam transaksi terkawal masih perlu menyediakan DHP. Pembayar cukai tersebut layak memilih untuk menyediakan DHP minima. Seperti yang dinyatakan di atas, pindaan kepada carta alir akan dilaksanakan bagi memastikan ia selari dengan Perenggan 1.3.1 MTPGL 2012 (dikemas kini 2017). (iii) (a) : Pembayar cukai selain individu yang tidak memperoleh pendapatan perniagaan tetapi menerima pendapatan pasif yang terbit daripada transaksi terkawal perlu menyediakan DHP. Oleh itu, pembayar cukai tersebut perlu memilih "Ya" dalam ruangan yang telah ditetapkan. DHP perlu disediakan bagi memastikan transaksi terkawal yang dibuat mematuhi prinsip harga selengan. Jika pendapatan pasif tersebut terhasil daripada transaksi tidak terkawal, pembayar cukai tidak perlu menyediakan DHP dan hanya perlu menandakan "Tidak" dalam ruangan yang telah ditetapkan. (b) : Merujuk kepada maklum balas di senario (a), keperluan untuk menyediakan DHP bagi pendapatan pasif yang terhasil daripada transaksi terkawal tidak tertakluk kepada permulaan suatu operasi perniagaan. Walaupun	

NON-TECHNICAL TAX COMPLIANCE AND OPERATIONAL ISSUES

No.	Type of Non-Technical Tax Compliance / Operational Issue (i.e., e-Filing issues, Response Time on Live Chat)	Facts and details of the issue	Suggestion / recommendation to address issues and Clarification on issues
		pembayar cukai masih belum memulakan operasi perniagaan, pembayar cukai yang menerima pendapatan pasif yang terhasil daripada transaksi terkawal, perlu menyediakan DHP untuk transaksi terkawal tersebut. Oleh itu, dalam senario ini, pembayar cukai perlu memilih "Ya" pada item 1 transaksi terkawal dalam Borang e-C. (c) : Sebagaimana maklum balas yang diberikan dalam senario (b), status syarikat pemegang pelaburan tidak tersenarai tidak memberikan implikasi dalam keperluan penyediaan DHP. Sekiranya pendapatan yang diterima oleh syarikat pemegang pelaburan tidak tersenarai tersebut terhasil daripada transaksi terkawal, maka pembayar cukai masih perlu menyediakan DHP untuk memastikan transaksi terkawal yang terlibat mematuhi prinsip harga selengan walaupun pendapatan tersebut dianggap sebagai pendapatan atau keuntungan di bawah subseksyen 4(f). Oleh itu, dalam senario ini, pembayar cukai perlu memilih "Ya" dalam item 1 transaksi terkawal dalam Borang e-C. (iv) (a) : Subseksyen 60FA(2) menyatakan bahawa pendapatan yang terbit daripada pemegangan pelaburan untuk syarikat pemegang pelaburan tersenarai dianggap sebagai pendapatan perniagaan. Oleh itu, walaupun syarikat pemegang pelaburan tersenarai hanya mempunyai pendapatan faedah, syarikat tersebut dianggap memperoleh punca pendapatan yang terhasil daripada menjalankan perniagaan. (b) Dimaklumkan bahawa walaupun operasi perniagaan pembayar cukai tidak mempunyai transaksi dengan pihak berkaitan, namun pembayar cukai memperuntukkan atau menerima sebarang bantuan kewangan dengan pihak berkaitan, pembayar cukai tersebut perlu menyediakan DHP bagi mengesahkan kadar faedah yang dikenakan di dalam transaksi terkawal tersebut mematuhi prinsip harga selengan. Keperluan penyediaan DHP bukan hanya tertakluk kepada aktiviti utama perniagaan tetapi juga termasuk bantuan kewangan terkawal antara pihak berkaitan. Namun begitu, jika bantuan kewangan terkawal yang diperuntukkan atau diterima belum mencapai nilai ambang yang telah ditetapkan, pembayar cukai layak memilih untuk menyediakan DHP minima.	

NON-TECHNICAL TAX COMPLIANCE AND OPERATIONAL ISSUES

No.	Type of Non-Technical Tax Compliance / Operational Issue (i.e., e-Filing issues, Response Time on Live Chat)	Facts and details of the issue	Suggestion / recommendation to address issues and Clarification on issues
2.	Error in Downloading Acknowledgement Slips and e-Income Tax Return Forms (e-Forms) in TAeF 1.0	<u>e- Forms for the YA 2022</u> Users have encountered difficulties in downloading the acknowledgement slips and e-forms after online filing, which were originally written in English. Unfortunately, readers can only obtain these documents through "Semakan Pengesahan," but both documents are only available in Bahasa Melayu.	The Institutes would propose the acknowledgement slips and e-Forms after online filing be made available in Bahasa Melayu and English.
2.	Error in Downloading Acknowledgement Slips and e-Income Tax Return Forms (e-Forms) in TAeF 1.0 (cont'd)	<u>e-Forms for the YA 2023</u> Users have encountered a similar situation in which they can only view the aforementioned documents using "Semakan Pengesahan." In contrast to the scenario in the YA 2022, the documents obtained from "Semakan Pengesahan" are now available in English for the YA 2023.	
<u>Maklum Balas HASiL</u> Semakan pengesahan akan dipaparkan mengikut pilihan Bahasa yang sama semasa penghantaran borang dibuat. Sebagai contoh jika semasa penghantaran Pilihan Bahasa adalah English maka semakan pengesahan akan dipaparkan dalam English. Merujuk kepada soalan bagi Tahun Taksiran 2022, pilihan dan cetakan BN dalam English telah sedia ada. Berdasarkan semakan semula ke atas aduan yang telah diterima, pembayar cukai telah memilih Bahasa Malaysia semasa penghantaran borang.			

NON-TECHNICAL TAX COMPLIANCE AND OPERATIONAL ISSUES

No.	Type of Non-Technical Tax Compliance / Operational Issue (i.e., e-Filing issues, Response Time on Live Chat)	Facts and details of the issue	Suggestion / recommendation to address issues and Clarification on issues
3.	e-WHT Issues	<u>Cash Payments of WHT via IRB Payment Counters</u> Subsequent to online submission of the e-WHT forms and the generation of Bill Numbers, our members encountered issues when making cash payments at the IRB payment counters. The amount due in the e-WHT forms were not rounded to the nearest 10 cents by the system. Upon making payments at the IRB counters, our members were informed by the IRB officers that the payments cannot be accepted as the figures do not tally and was hence, advised by the IRB officers to manually round up the amount due prior to generating the Bill Number.	The Institutes would like to propose that the system automatically round-up the amount due to the nearest 10 cents to ease payments by taxpayers.
3.	e-WHT Issues (cont'd)	<u>Purported Erroneous Generation of Bill Numbers</u> Continuing from the above scenario, we were also advised by the IRB officers to write-in an email to cancel the purported erroneously generated Bill Numbers. However, there will be no official reply from the IRB to confirm the cancellation of the erroneously generated Bill Numbers	For taxpayers' assurance that there is no longer any outstanding Bill Numbers in their names, the Institutes would like to propose that the IRB respond to the email requesting for cancellation or allow taxpayers to cancel the Bill Numbers on their own.
		<u>Malaysian Tax Identification Number of Non-Residents</u>	

NON-TECHNICAL TAX COMPLIANCE AND OPERATIONAL ISSUES

No.	Type of Non-Technical Tax Compliance / Operational Issue (i.e., e-Filing issues, Response Time on Live Chat)	Facts and details of the issue	Suggestion / recommendation to address issues and Clarification on issues																
3.	e-WHT Issues (cont'd)	Presently, our members are required to be physically present at the IRB's offices to obtain the non-residents' Malaysian Tax Identification Number for first time payment cases where the non-residents' Malaysian Tax Identification Numbers were not known to us. <u>Withholding Payment of Small Value for Transactions that Recur</u> We would like to seek the IRB's guidance on the following pertaining to the following scenario: <table border="1"> <thead> <tr> <th>Royalty Payment to:</th><th>Payment Date</th><th>WHT Amount (RM)</th><th>Remarks</th></tr> </thead> <tbody> <tr> <td>Non-Resident A</td><td>1 Jul 2023</td><td>50.00</td><td>Ad-hoc payment (no period)</td></tr> <tr> <td>Non-Resident A</td><td>15 Nov 2023</td><td>50.00</td><td>Ad-hoc payment (no period)</td></tr> <tr> <td>Non-Resident A</td><td>28 Dec 2023</td><td>50.00</td><td>Ad-hoc payment (no period)</td></tr> </tbody> </table>	Royalty Payment to:	Payment Date	WHT Amount (RM)	Remarks	Non-Resident A	1 Jul 2023	50.00	Ad-hoc payment (no period)	Non-Resident A	15 Nov 2023	50.00	Ad-hoc payment (no period)	Non-Resident A	28 Dec 2023	50.00	Ad-hoc payment (no period)	To ease payments, the Institutes would like to suggest that a portal for such checking be made available. a) The Institutes would like to suggest that the Form CP37S-1/2022 be made available in the MyTax platform. b) The Institutes would like to clarify what period should be indicated in the Form CP37S-1/2022 for the royalty payments made on 1 July 2023 and 15 November 2023? c) It was noted from item 1.4 of the Minutes of the
Royalty Payment to:	Payment Date	WHT Amount (RM)	Remarks																
Non-Resident A	1 Jul 2023	50.00	Ad-hoc payment (no period)																
Non-Resident A	15 Nov 2023	50.00	Ad-hoc payment (no period)																
Non-Resident A	28 Dec 2023	50.00	Ad-hoc payment (no period)																

NON-TECHNICAL TAX COMPLIANCE AND OPERATIONAL ISSUES

No.	Type of Non-Technical Tax Compliance / Operational Issue (i.e., e-Filing issues, Response Time on Live Chat)	Facts and details of the issue	Suggestion / recommendation to address issues and Clarification on issues
3.	e-WHT Issues (cont'd)		DESIRE Dialogue (No. 1/2022) that based on the scenario provided, the WHT for the royalty payment on 1 July 2023 and 15 November 2023 should be remitted by 31 December 2023 and the WHT tax for the royalty payment on 28 December 2023 should be remitted to the IRB by 30 June 2024. In view that the WHT amount is not substantial and the payer is a company with financial year ending 31 December, can the IRB consider for the WHT in respect of the payment to be made on 28 December 2023 be remitted together with the WHT in respect of the payments made on 1 July 2023 and 15 November

NON-TECHNICAL TAX COMPLIANCE AND OPERATIONAL ISSUES

No.	Type of Non-Technical Tax Compliance / Operational Issue (i.e., e-Filing issues, Response Time on Live Chat)	Facts and details of the issue	Suggestion / recommendation to address issues and Clarification on issues
			2023. This concession would ease tax compliance by taxpayers.
<u>Maklum Balas HASiL</u> <u>Cash Payments of WHT via IRB Payment Counters</u> Selaras dengan kempen galakan penggunaan e-Perkhidmatan secara sepenuhnya, adalah dicadangkan supaya pembayar cukai menggunakan e-WHT dan seterusnya membuat bayaran cukai pegangan secara dalam talian yang lebih mudah dan selamat. Bayaran melalui kaedah ini akan dapat mengatasi isu pembundaran bayaran di mana baki bayaran yang melibatkan sen juga tidak lagi dapat disediakan. <u>Purported Erroneous Generation of Bill Numbers</u> HASiL dalam perancangan untuk membangunkan satu program bagi tujuan menghapuskan Nombor Bil yang dijana melalui e-WHT sekiranya bil-bil tersebut tidak dibayar dalam tempoh 30 hari dari tarikh janaan. Dengan erti kata lain, tempoh sah laku bil yang dijana di e-WHT akan tamat selepas tempoh 30 hari. Berhubung dengan aduan berkaitan e-mel yang tidak dijawab berkenaan permohonan pembatalan Nombor Bil WHT, sekiranya masih ada permohonan yang belum dijawab, mohon e-melkan ke https://maklumbalaspelanggan.hasil.gov.my/Public/MaklumbalasPelanggan/1?subcategory=5 untuk tindakan selanjutnya. <u>Malaysian Tax Identification Number of Non-Residents</u>			

NON-TECHNICAL TAX COMPLIANCE AND OPERATIONAL ISSUES

No.	Type of Non-Technical Tax Compliance / Operational Issue (i.e., e-Filing issues, Response Time on Live Chat)	Facts and details of the issue	Suggestion / recommendation to address issues and Clarification on issues														
		HASiL tidak mensyaratkan pembayar/ penerima untuk hadir ke kaunter secara fizikal bagi tujuan pendaftaran Nombor Pengenalan Cukai (TIN) bagi penerima bukan pemastautin. Kehadiran pembayar/ penerima ke kaunter adalah secara sukarela. Pendaftaran TIN bagi penerima bukan pemastautin boleh dibuat melalui e-mel HELPPENDAFTARANNR@HASIL.GOV.MY dengan disertakan maklumat asas pembayar cukai. <u>Withholding Payment of Small Value for Transactions that Recur</u> a) CP37S telah disediakan dalam MyTax seperti berikut: Borang <table><tr><td>CP37</td><td>CP37E Takaful</td></tr><tr><td>CP37A</td><td>CP37F</td></tr><tr><td>CP37C</td><td>CP37G</td></tr><tr><td>CP37D</td><td>CP147</td></tr><tr><td>CP37E</td><td>CP147(1)</td></tr><tr><td>CP37E(R)</td><td>CP37S</td></tr><tr><td>CP37E(NR)</td><td>CP37DS</td></tr></table> b) Royalti yang dibayar pada 1 Julai 2023 dan 15 November 2023 perlu dikemukakan kepada HASiL sebelum atau pada 31 Disember 2023. Ruangan C 12 dalam Borang CP37S perlu diisi dengan tarikh 30 November. c) Royalti yang dibayar pada 28 Disember 2023 boleh dikemukakan dengan menggunakan Borang CP37. Walau bagaimanapun, bayaran mesti dikemukakan kepada HASiL dalam tempoh satu bulan selepas membayar atau mengkreditkan bayaran tersebut.	CP37	CP37E Takaful	CP37A	CP37F	CP37C	CP37G	CP37D	CP147	CP37E	CP147(1)	CP37E(R)	CP37S	CP37E(NR)	CP37DS	
CP37	CP37E Takaful																
CP37A	CP37F																
CP37C	CP37G																
CP37D	CP147																
CP37E	CP147(1)																
CP37E(R)	CP37S																
CP37E(NR)	CP37DS																

NON-TECHNICAL TAX COMPLIANCE AND OPERATIONAL ISSUES

No.	Type of Non-Technical Tax Compliance / Operational Issue (i.e., e-Filing issues, Response Time on Live Chat)	Facts and details of the issue	Suggestion / recommendation to address issues and Clarification on issues
4.	Access e-WHT through MyTax	In order to populate the e-WHT on behalf of the Company through MyTax, appointment of company representative is required beforehand (appointment is done through company director's account only). This has created several operational issues as follows: • User must have a MyTax account. However, for companies who currently employ contract staffs to complete the WHT forms, they are unable to migrate to submission via e-WHT as some of the contract staff may not possess a MyTax account. • It is not practical for a multinational company which have voluminous WHT payments where the WHT forms are completed by the respective business unit whereby the company directors have to assign multiple users as representative and having to login to his/her MyTax each time when there is a WHT payment or new representatives to be added/removed due to staff turnover. • By logging into individual MyTax to complete the e-WHT, there is a risk that personal income tax information is being exposed to other people especially when using the representative's MyTax by the same department or across the entity.	It is recommended that IRB can create a specific website (similar to generating VA via the e-TT website) where no specific login is required instead of using individual's MyTax to submit e-WHT; or Assign a specific login ID and password based on the entity's TIN number for e-WHT purposes instead of using the individual's MyTax to login.
4.	Access e-WHT through MyTax (cont'd)		
Maklum Balas HASiL			

NON-TECHNICAL TAX COMPLIANCE AND OPERATIONAL ISSUES

No.	Type of Non-Technical Tax Compliance / Operational Issue (i.e., e-Filing issues, Response Time on Live Chat)	Facts and details of the issue	Suggestion / recommendation to address issues and Clarification on issues
		Bagi tujuan menggunakan perkhidmatan e-WHT, pembayar cukai diberi pilihan untuk log masuk menggunakan ID individu, pengarah dan wakil pengarah. Peranan lantikan wakil cukai juga akan dibenarkan dalam masa terdekat. Syarikat juga boleh melantik beberapa wakil pengarah untuk menguruskan urusan percukaian yang berkaitan. Dengan pelaksanaan TIN, semua individu warganegara telah diberikan TIN secara automatik dan ia perlu diaktifkan bagi membolehkan pengguna/ pembayar cukai menggunakan MyTax.	
5.	IRB response time, in terms of email and phone call IRB response time, in terms of email and phone call (cont'd)	<u>Request for statement of position for company</u> Request (via email) to IRB was sent on 7 September 2023 and no reply from the IRB since then. Multiple times of call attempts (to IRB) but to no avail. <u>Application for set-off</u> Application (via email) sent on 15 February 2023, multiple follow-up emails sent and no response from the IRB until April 2023. By then, taxpayer already made instalment payments for the month of March and April, in the absence of approval from the IRB.	We appreciate IRB can respond to email application within a specified time (e.g., within 5 working days). The turnaround time will impact the outcome of the taxpayer's request. For example, request for statement of position for set-off application. The purpose of the tax position statement is to give assurance to the taxpayer of the balance of tax credit available and to

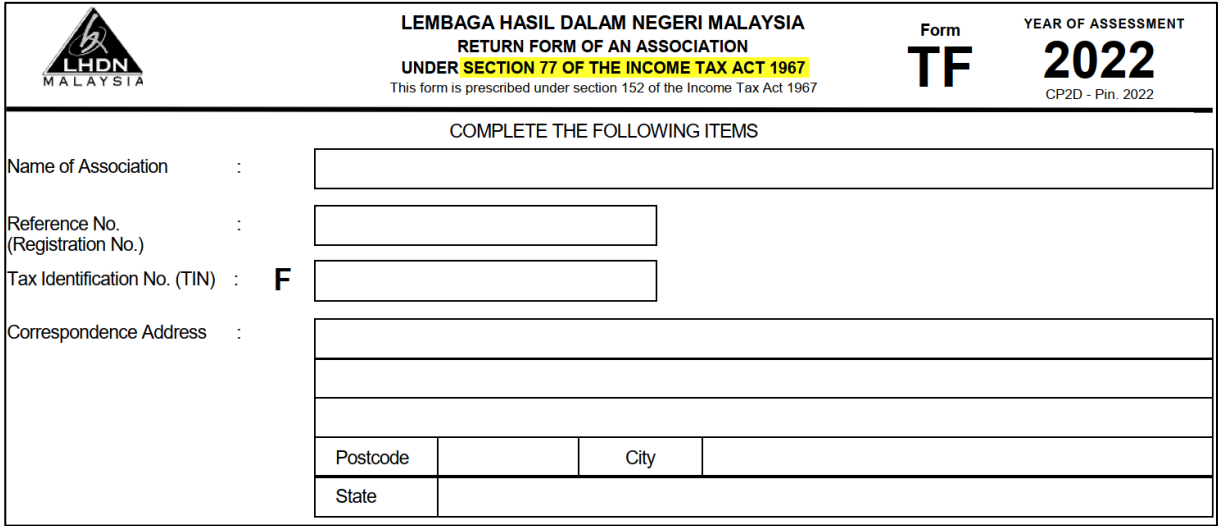
NON-TECHNICAL TAX COMPLIANCE AND OPERATIONAL ISSUES

No.	Type of Non-Technical Tax Compliance / Operational Issue (i.e., e-Filing issues, Response Time on Live Chat)	Facts and details of the issue	Suggestion / recommendation to address issues and Clarification on issues
5.	IRB response time, in terms of email and phone call (cont'd)		serve as additional supporting documents to support the set-off application. In the absence of the statement, taxpayer will (1) proceed with application with uncertainty of total credit available; (2) defer the utilisation of tax credit available and continue with instalment payment (cash flow issue) as any delay in payment could result in penalty being imposed on the taxpayer. In the event the taxpayer is unable to reach out to the IRB on the status of the application, taxpayer needs to continue with the tax instalment payment and continue to wait for the approval from IRB. If IRB takes longer time to process the application, it will

NON-TECHNICAL TAX COMPLIANCE AND OPERATIONAL ISSUES

No.	Type of Non-Technical Tax Compliance / Operational Issue (i.e., e-Filing issues, Response Time on Live Chat)	Facts and details of the issue	Suggestion / recommendation to address issues and Clarification on issues
			impact the taxpayer's cash flow as more funds would have to be allocated for the tax instalment payment while waiting for the reply / approval from IRB. It may distort taxpayer's business plan. We appreciate if the IRB officer can attend to the phone call /emails so that taxpayer is aware of the status of application while waiting for a reply from the IRB.
	<u>Maklum Balas HASiL</u> Adalah disarankan supaya sebarang pertanyaan yang dikemukakan hendaklah dihantar kepada Pegawai Perhubungan Awam HASiL melalui Borang Maklum Balas Pelanggan yang terpapar di Portal Rasmi HASiL seperti berikut: a) https://www.hasil.gov.my > Hubungi Kami > Panggilan > Pegawai Perhubungan Awam > Pilih Pejabat HASiL yang mengendalikan fail TIN; atau b) Borang Maklum Balas Pelanggan di pautan https://maklumbalaspelanggan.hasil.gov.my/Public/ Bagi kes yang dinyatakan di atas, mohon kemukakan TIN untuk semakan lanjut oleh HASiL.		

PROPOSED ISSUE FOR DISCUSSION

No.	Issue	Clarification Sought
1)	Compliance Requirement for Non-Profit Company Limited by Guarantee Pursuant to Section 77(1) of the Income Tax Act 1967 [“the ITA 1967”], “Every person, other than a company, limited liability partnership, trust body or co-operative society to which 77A applies, shall for each year of assessment furnish to the Director General [“DG”] a return in the prescribed form...”. Based on the header of the Form TF, it is a return form of an association under Section 77 of the ITA 1967 that prescribed under Section 152 of the ITA 1967. An extract of the header of the Form TF is append below for your easy reference:  The form header includes the LHDN Malaysia logo, the title 'LEMBAGA HASIL DALAM NEGERI MALAYSIA RETURN FORM OF AN ASSOCIATION UNDER SECTION 77 OF THE INCOME TAX ACT 1967', and the year '2022'. Below the header, it says 'COMPLETE THE FOLLOWING ITEMS' and lists fields for Name of Association, Reference No., Tax Identification No. (TIN) with a bold 'F' next to it, Correspondence Address, Postcode, City, and State. Pursuant to Section 77A(1) of the ITA 1967, “Every company, limited liability partnership, trust body or co-operative society shall for each year of assessment furnish to DG a return in the prescribed form...”. Based on the header of the Form C, it is a return form of a company under Section 77A of the ITA 1967 that prescribed under Section 152 of the ITA 1967. An extract of the header of the Form C is append below for your easy reference:	In the case where a non-profit organisation, established as a company limited by guarantee [“CLBG”] under the Companies Act 2016, precedes the sanctioning process per Section 44 of the ITA 1967, there exists the following ambiguity as to whether the specified non-profit organisation: - should register for a tax identification number under F no. or C no.; Maklum Balas HASiL Syarikat Berhad Menurut Jaminan (SBMJ) @ Company Limited By Guarantee (CLBG) adalah didaftarkan di bawah jenis fail C. - Secara konsesinya, SBJM yang telah mendapat kelulusan di bawah subseksyen 44(6) ACP 1967 boleh didaftarkan semula di bawah jenis fail ‘F’ dan ditaksir sebagai sebuah pertubuhan mulai tahun taksiran berikutnya. Fail ‘F’ tersebut boleh digunakan sepanjang kelulusan subseksyen 44(6) ACP 1967 berkuat kuasa. Fail ‘C’ yang telah didaftarkan sebelum ini akan dimatikan. - should file the Form TF under Section 77 of the ITA 1967 or Form C under Section 77A of the ITA 1967; Maklum Balas HASiL Rujuk maklum balas (a). - should submit an estimate of tax payable (via the Form CP204) under Section 107C of the ITA 1967. Maklum Balas HASiL Tertakluk kepada maklum balas (a). Setelah mendapat kelulusan di bawah subseksyen 44(6),

No.	Issue	Clarification Sought																															
	 LEMBAGA HASIL DALAM NEGERI MALAYSIA COMPANY RETURN FORM UNDER SEKSYEN 77A OF THE INCOME TAX ACT 1967 This form is prescribed under section 152 of the Income Tax Act 1967 Form C YEAR OF ASSESSMENT 2022 CP5 - Pin. 2022 <table><tr><th colspan="4">BASIC PARTICULARS</th></tr><tr><td>1</td><td colspan="3">Name of company</td></tr><tr><td>2</td><td>Reference no. (registration no.)</td><td>3</td><td>Income tax no. C</td></tr><tr><td>4</td><td>Incorporated in Malaysia</td><td>5</td><td>Employer's no. E</td></tr><tr><td>6</td><td>Status of business</td><td>7</td><td>Country of residence</td></tr><tr><td></td><td>1 = Yes 2 = No</td><td></td><td>(Use the Country Code)</td></tr><tr><td></td><td>1 = In operation 2 = Dormant</td><td>8</td><td>Commencement date of operations (dd/mm/yyyy)</td></tr><tr><td></td><td>3 = In the process of winding up</td><td></td><td></td></tr></table> With reference to Paragraph 13 to the Public Ruling No. 1/2015 [“PR No. 1/2015”], the characteristics of club, association or similar institution are as follows: i. Registered under: - - Societies Act 1996; or Companies Act 1965 (currently known as CA 2016) as a company limited by guarantee. ii. Objective: - - Non-profit club, association or similar institution formed for social, recreational and leisure purposes for the interest and benefits of members. iii. Establishment and control: - - Established by members and controlled through an elected committee. iv. Members: - - Members are entitled to vote at the general meeting through which effective control is exercised over the club, association or similar institution. keperluan pengemukaan anggaran cukai kena dibayar (CP204) adalah tidak terpakai bermula pada tahun taksiran SBMJ ditaksir sebagai pertubuhan sehingga tamat tempoh kelulusan. Mulai Tahun Taksiran 2024, SBMJ yang gagal mematuhi syarat kelulusan KPHDN seperti di dalam garis panduan, semua pendapatan SBMJ akan tertakluk kepada cukai pendapatan bagi tahun taksiran berlakunya perlanggaran syarat. Dalam situasi sedemikian , SBMJ adalah tertakluk kepada anggaran cukai samada CP204 / CP500 pada tahun taksiran yang berikutnya. Permohonan bayaran balik terpakai sekiranya SBMJ kembali patuh syarat. Assuming if the non-profit organisation secures the approval under Section 44(6) of the ITA 1967 subsequently, it remains uncertain as to whether, as per Section 77A of the ITA 1967, the approved organisation is mandated to file Form e-C or it shall follow the Technical Guidelines for the submission of the Form TF as per Note 5 of Lampiran A to the Technical Guidelines (as appended herein). A similar lack of clarity extends to the obligation of filing of Form CP204 as mentioned above. For some of the non-profit organisations, securing an approval for Section 44(6) will be made after satisfying the 2-year operating period (as one of the prescribed conditions by the IRB). In line with Note 5 of Lampiran A of the Technical Guidelines mentioned above, it is therefore reasonable to have the organisation established as a CLBG to have its initial income tax file registration under “F no”.	BASIC PARTICULARS				1	Name of company			2	Reference no. (registration no.)	3	Income tax no. C	4	Incorporated in Malaysia	5	Employer's no. E	6	Status of business	7	Country of residence		1 = Yes 2 = No		(Use the Country Code)		1 = In operation 2 = Dormant	8	Commencement date of operations (dd/mm/yyyy)		3 = In the process of winding up		
BASIC PARTICULARS																																	
1	Name of company																																
2	Reference no. (registration no.)	3	Income tax no. C																														
4	Incorporated in Malaysia	5	Employer's no. E																														
6	Status of business	7	Country of residence																														
	1 = Yes 2 = No		(Use the Country Code)																														
	1 = In operation 2 = Dormant	8	Commencement date of operations (dd/mm/yyyy)																														
	3 = In the process of winding up																																

No.	Issue	Clarification Sought						
	With reference to Paragraph 12 to the PR No. 1/2015, a club, association or similar institution in Malaysia is required to file an Income Tax Return Form ["ITRF"] i.e., Form TF for each year of assessment. The ITRF should be furnished to the DG of Inland Revenue ["DGIR"] in the year following that year of assessment as follows: <table><tr><td></td><td>Due Date of Submission</td></tr><tr><td>Non-business income</td><td>30th April</td></tr><tr><td>Business income</td><td>30th June</td></tr></table> Based on Paragraph 6.1(iv)(e) of the Guidelines for Approval of DGIR under Section 44(6) of the ITA 1967, the (approved) institution or organisation shall submit ITRF (i.e., Form TF) by e-filing to the DGIR latest by 30th of April annually as per under Section 77 of the ITA 1967. Pursuant to Section 107C(1) of the ITA 1967, every company, limited liability partnership, trust body or co-operative society shall for each year of assessment furnish to the DG, an estimate of its tax payable. Note 5 of Lampiran A as per the IRB's Technical Guideline on Section 44(6) dated 30th January 2020 is appended below for your easy reference: 5. <i>Institusi atau Organisasi yang ingin membuat permohonan di bawah subseksyen 44(6) Akta Cukai Pendapatan 1967 mestilah telah mendaftarkan fail cukai pendapatan di bawah TF . Pendaftaran boleh dibuat di mana-mana cawangan LHDNM yang berhampiran.</i>		Due Date of Submission	Non-business income	30 th April	Business income	30 th June	<u>Maklum Balas HASiL</u> Nota No: 5 Lampiran A merupakan senarai semak sebagai panduan bagi membantu pemohon mengemukakan dokumen. Sehingga kini, penggunaan senarai semak ini adalah teratur dan tiada isu yang dibangkitkan oleh pemohon. Namun, pihak HASiL mengambil maklum dan penambahbaikan akan dikaji sekiranya perlu.
	Due Date of Submission							
Non-business income	30 th April							
Business income	30 th June							