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(CHIEF EXECUTIVE OFFICER/DIRECTOR GENERAL OF INLAND REVENUE)
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Tarikh : **05** Disember 2024

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YBhg. Datuk /Dato' / Datin / Dr./ Tuan / Puan,

**MINIT MESYUARAT DIALOG DELIVERY SERVICE OF INLAND REVENUE (DESIRE)
TAHUN 2024**

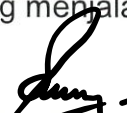
Saya dengan hormatnya merujuk kepada perkara di atas.

2. Lanjutan daripada sesi Dialog DESIRE pada 26 November 2024, bersama-sama ini dikemukakan minit berkaitan untuk perhatian dan rujukan selanjutnya.
3. Kesianaan pihak Badan-Badan Profesional dan Pengamal Percukaian memberikan kerjasama untuk membuat hebahan perkara ini amatlah dihargai.

Sekian, terima kasih.

"MALAYSIA MADANI"
"BERKHIDMAT UNTUK NEGARA"
"BERSAMA-SAMA MEMBANGUNKAN NEGARA"

Saya yang menjalankan amanah,


(SHAHARRUDY BIN OTHMAN)

Timbalan Ketua Pegawai Eksekutif (Operasi Percukaian)
Lembaga Hasil Dalam Negeri Malaysia

MINIT MESYUARAT DIALOG DESIRE TAHUN 2024
LEMBAGA HASIL DALAM NEGERI MALAYSIA (HASiL) BERSAMA
BADAN PROFESIONAL DAN PENGAMAL PERCUKAIAN

Tarikh: 26 November 2024 (Selasa)

Masa: 9.30 Pagi hingga 12.30 Tengah Hari

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

SENARAI KEHADIRAN HASiL

BIL.	NAMA	JABATAN
1.	YBrs. Encik Shaharrudy bin Othman	Timbalan Ketua Pegawai Eksekutif (Operasi Percukaian) [Pengerusi]
2.	Puan Noraini binti Mustafa	Pengarah, Jabatan Khidmat Korporat (JKK)
3.	Puan Zaleha binti Adam	Pengarah, Jabatan Operasi Setem & (JPH)
4.	Ts. Ahmad Sauqi bin Ishak	Pengarah, Jabatan Teknologi Maklumat (JTM)
5.	Encik Muazmir bin Mohd Yusof	Pengarah Bahagian, Jabatan Undang-Undang (JUJ)
6.	Puan Nooriah binti Mohd Mainuri	Pengarah Bahagian, Jabatan Operasi Cukai (JOC)
7.	Encik Azmin bin Omar	Pengarah Bahagian, Jabatan Pungutan Hasil (JPH)
8.	Cik Nor Haida binti Abdul Hamid	Pengarah Bahagian, Jabatan Dasar Percukaian (JDP)
9.	Puan Suriati binti Abdul Halim	Pengarah Seksyen, JPH
10.	Encik Zamzam bin Amar @ Omar	Pengarah Bahagian, JOC
11.	Puan Nor Aryanti binti Abdul Rani	Pengarah Seksyen, LHDNM Selangor
12.	Puan Jessemine binti Ja'afar	Pengarah Seksyen, LHDNM Wilayah Persekutuan Putrajaya
13.	Encik Nor Anasfahmi bin Mohd Anas	Pengarah Seksyen, JOC
14.	Encik Mohamad Shahrul bin Mohamad Padely	Pengarah Seksyen, JOC

BIL.	NAMA	JABATAN
15.	Encik Muhamad Anuar Sadar bin Mohamed Noordin	Pengarah Seksyen, Cawangan Pembayar Cukai Besar (CPCB)
16.	Puan Mona Azlina binti Laudang	Pengarah Seksyen, Jabatan Pematuhan Cukai (JPC)
17.	YBhg. Datin Suriyanti binti Esa	Pengarah Seksyen, JOC
18.	Encik Norrizal bin Daldiri	Pengarah Seksyen, JOC
19.	Encik Ahmad Nurul Lail bin Mohamad Salleh	Eksekutif Hasil Kanan I, JOC
20.	Encik Mohd Nizar bin Mustafa	Eksekutif Hasil Kanan I, JOC
21.	Encik Muhammad bin Dollah	Eksekutif Hasil Kanan I, Jabatan Resolusi Pertikaian (JRP)
22.	Encik Ahmad Nazir bin Zakaria	Eksekutif Hasil Kanan I, JRP
23.	Encik Mohd Syazli bin Mokhtar	Eksekutif Hasil Kanan I, JOC
24.	Puan Nur'izziani binti Adnan	Eksekutif Hasil Kanan I, Pejabat Ketua Pegawai Eksekutif
25.	Encik Noor Mohamad bin Zakariah	Penolong Eksekutif Hasil Kanan II, JOC (Urus Setia)
26.	Puan Rosnie binti Yaacob	Penolong Eksekutif Hasil, JOC (Urus Setia)
27.	Puan Siti Afzan binti Che Ali	Eksekutif Hasil Kanan II, JOC (Setiausaha)

SENARAI KEHADIRAN BADAN PROFESIONAL DAN PENGAMAL PERCUKAIAN

BIL.	NAMA	ORGANISASI
1.	Encik Harvindar Singh	CTIM
2.	Cik Agnes Wong Ling Lee	CTIM
3.	Encik Anil Kumar Puri	CTIM
4.	Encik Koo Kian Ming	CTIM
5.	Encik Steve Chia	CTIM
6.	Puan S. Yamuna	CTIM
7.	Encik Chandraruban	CTIM
8.	Dr. Mohd Fairuz bin A. Razak	MATA
9.	Encik Amsyari Zarir bin Abdul Shakur	MATA
10.	Cik Suzana bin Che Saruji	MATA
11.	Encik Mohamad Taufik bin Misnon	MATA
12.	Encik Renganathan Kanan	MIA
13.	Encik Fan Kah Seong	MIA
14.	Puan Rafidah binti Mohd Noor	MIA
15.	YBhg. Datuk Harpal	Bekas Pegawai Hasil
16.	Puan Patricia Kam	Bekas Pegawai Hasil
17.	YBhg. Dato' Shahmin Ta bin Abdullah	AIRA
18.	YBhg. Dato' Abdul Manap bin Dim	AIRA
19.	Encik Feruz Anwar Seth	AIRA
20.	Encik Wan Ahmad Allwi Wan Hussein	AIRA
21.	Encik Jagdev Singh	CPA Australia
22.	Puan Francine Maureen Roy	CPA Australia
23.	Cik Sashmeeta Vanimuthu	CPA Australia
24.	Encik Khaw Wei Seng	MICPA
25.	Puan Theresa Goh	MICPA
26.	Puan Tan Yu Yin	MICPA

BIL.	NAMA	ORGANISASI
27.	Cik Soo Lay Hun	MAICSA
28.	Cik Chin Woon Li	MAICSA
29.	Encik K. Soorin Babu	MACS
30.	Encik Rozahi bin Roslan	ICMA
31.	Puan Zalina binti Muhamad Sahir	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 2024.
- 1.2. Pengerusi berharap badan profesional dan pengamal percukaian dapat bersama-sama HASiL dan menyokong semua inisiatif yang dilaksanakan oleh HASiL seperti mandatori penggunaan e-Perkhidmatan 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.
- 1.3. Pengerusi juga turut 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 pada 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

Mesyuarat seterusnya membincangkan Isu-isu operasi percukaian dan cadangan yang telah dikemukakan oleh persatuan. Perbincangan dan maklum balas yang diputuskan adalah seperti berikut:

- 2.1. **Lampiran 1** – CTIM Memorandum on Tax Compliance Issues
- 2.2. **Lampiran 2** – CTIM Memorandum on Tax Operation Issues
- 2.3. **Lampiran 3** – MIA-MICPA Joint Letter

3. PERKARA BERBANGKIT

Perkara berbangkit dan soalan tambahan yang dibincangkan adalah seperti di Lampiran 4.

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

28 November 2024



MEMORANDUM ON TAXCOMPLIANCE ISSUES (DESIRE DIALOGUE 1/2024)

25 October 2024

Prepared by:
Technical Committee -Tax Compliance
Chartered Tax Institute of Malaysia

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1. New disclosure on “Fund Category” in Form e-TC for the year of assessment (YA) 2024

E8 - Extracted from Form e-TC YA 2024:

E8	Type of fund	☐ 1 = Money Market	2 = Bond or Fixed Income Fund	3 = Fund-of-Funds
		4 = Feeder Funds	5 = Index Funds	6 = Guaranteed Fund

E8	Type of fund	The type of fund can be referred to Guidelines on Unit Trust Funds. Fill in the type of fund of unit trust / property trust: 1 = Money Market 2 = Bond or Fixed Income Fund 3 = Fund-of-Funds 4 = Feeder Funds 5 = Index Funds 6 = Guaranteed Fund
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A fund is now required to indicate its category in the Form e-TC and based on the explanatory notes provided, the fund categories were based on the Guidelines on Unit Trust Funds (“the Guidelines”). We notice that this new disclosure in the Form e-TC is based on Schedule B of the Guidelines. However, we also note that the fund categories in Schedule B of the Guidelines consists only fund categories that have specific investment restrictions and limits.

Based on the collective input from fund managers and with reference to the application form for authorization of a fund that is obtained from the SC’s website, we note that there are at least 9 fund categories with 3 of which are not listed in Schedule B of the Guidelines as there is **no** specific investment restrictions and limits to the said categories.

Extracted from “Application for authorisation of a fund” downloaded from SC’s website:

SECTION B: APPLICATION FOR AUTHORISATION OF A FUND

Part A: Information on the fund

1.	Name of the fund: Click or tap here to enter text.
2.	If the name of the fund is not self-explanatory, please provide an explanation on the fund's name: Click or tap here to enter text.
3.	Please select the applicable fund category of the fund from the list below: ☐ Equity fund ☐ Bond/fixed income (FI) fund* ☐ Balanced fund ☐ Mixed assets fund ☐ Money market fund ☐ Fund-of-funds* ☐ Feeder fund* ☐ Index fund* ☐ Guaranteed fund* ☐ Others: Click or tap here to enter text.

CTIM Comment

Based on the above, we would like to clarify on the following:

- Could section E8 not be made a mandatory field given that the fund categories provided by HASIL are not comprehensive for the purpose of fund categories disclosure?
- If the above is not possible, could HASIL consider creating an additional option "Others" to cater for the rest of the categories e.g. equity, balanced, mixed assets, others?

Maklum Balas HASiL

HASiL mengambil maklum cadangan ini dan penambahbaikan sewajarnya akan diambil dalam penyediaan Borang Nyata TC bagi Tahun Taksiran yang akan datang.

Issues no. 2, 3 and 4 below are inter-related. Kindly refer to issue no. 4 for CTIM's overall comments on the practical over-taxation and deprivation of economic liberty

2. Form C Estimate of tax payable – issuance of Form CP205 by the HASIL

We would like to highlight that recently the Inland Revenue Board (“HASiL”) has been issuing Forms CP205 to taxpayers as HASiL didn't agree with their tax estimates. For example, the HASIL had questioned a Company for not revising its estimate in the 6th month because based on HASiL's observation on the industry in which the Company is involved, the performance has improved. As such, a Form CP205 was issued to the Company and the Company had to pay the new revised instalment payment based on the Form CP205.

HASiL has recently issued CP 205 to taxpayers based on 2 scenarios as follows:

Scenario 1

The company did not submit a CP 204A for revision of tax estimate in the 6th month. However, HASiL issued the CP205 to this company due to its good business records, despite the absence of the 6th month revision.

Scenario 2

The company revised their CP 204 tax estimate downwards in the 6th month. However, HASIL revised it upwards due to the company's good business records. The company subsequently appealed on the CP205.

CTIM Comment

We are in the self-assessment system and taxpayers have the responsibilities to ensure that the estimated tax payable submitted would be as accurate as possible. The Income Tax Act 1967 has a mechanism to handle such situation where penalty for under-estimation of tax will be imposed when there is more than 30% margin difference between the estimated tax and the actual tax payable. HASiL should reconsider this practice or policy of issuing Form CP205 in such a manner, when taxpayers would be subject to penalty for any under-estimation of tax according to the existing tax law.

Taxpayers also have other concerns with regard to the issuance of CP205 by HASiL as follows:

- a) It potentially affects the cash flow of the taxpayers in managing the day-to-day business operations, if the 6th month, 9th month or 11th month revisions of tax estimate by the taxpayers is disregarded by HASiL, especially if the tax instalment payments differ substantially.
- b) Taxpayers intending to appeal against the CP205 are burdened with additional workload and time spent in the appeal, substantiated with a written explanation and supporting documents.

- c) If huge overpayment of taxes is made, taxpayers may not likely get their tax refunds within a reasonable period of time.

Though taxpayers are aware that they can still submit the 9th month and 11th month revision of tax estimate, these appeals and submissions of revised tax estimate processes can be administratively very burdensome to both taxpayers and HASiL.

HASiL's practice on the issuance of CP 205 based on industry performance may not be appropriate and does not fit all taxpayers and businesses. HASiL should reconsider this practice.

Maklum Balas HASiL

- a) Notis Arahan Bayaran Ansuran (CP205) yang dikeluarkan adalah mengambil kira perkembangan industri tertentu berdasarkan Laporan Keluaran Dalam Negeri Kasar (KDNK) negara bagi suku tahun pertama dan kedua 2024 dan semakan prestasi perniagaan tahun semasa bagi syarikat tersenarai di Bursa Saham Kuala Lumpur. Terdapat juga kes yang dipilih berdasarkan panggilan telefon dan soal selidik prestasi perniagaan semasa syarikat.

Antara kes yang turut terpilih adalah kelompok syarikat yang menunjukkan trend pengemukaan pindaan anggaran cukai menurun pada bulan ke-6 tempoh asas namun membuat pindaan menaik semula pada bulan ke-9 tempoh asas bagi Tahun Taksiran sebelumnya. Bagi Tahun Taksiran 2024, syarikat berkenaan turut membuat pindaan menurun pada bulan ke-6 tempoh asas dan dijangkakan trend pindaan menaik akan dikemukakan pada bulan ke-9 tempoh asas.

- b) Pengeluaran CP205 tersebut tidak menafikan hak pembayar cukai untuk membuat pindaan pada bulan ke-9 dan ke-11 tempoh asas seperti yang telah diperuntukkan di bawah subseksyen 107C(7) Akta Cukai Pendapatan 1967 (ACP).

Medium pengemukaan pindaan anggaran cukai adalah secara elektronik melalui e-CP204A yang tidak memerlukan sebarang penjelasan bertulis atau dokumen sokongan tertentu. Pembayar cukai hanya perlu mengisi e-CP204A dengan menyatakan amaun pindaan anggaran sahaja.

Secara umumnya Arahan Pindaan CP205 yang dikeluarkan kepada pembayar cukai terpilih adalah tidak 'absolute' kerana syarikat boleh mengemukakan rayuan dengan mengemukakan fakta masing-masing untuk pertimbangan HASiL selain boleh mengemukakan pindaan anggaran cukai bulan ke-9 dan / atau ke-11 tempoh asas.

- c) Berdasarkan Piagam Pelanggan Lembaga Hasil Dalam Negeri Malaysia (LHDNM), bayaran balik akan diproses dalam tempoh 30 hari bekerja (pemfailan secara elektronik) atau 90 hari bekerja (pemfailan secara manual) dari tarikh penerimaan Borang Nyata Cukai Pendapatan (BNCP) yang lengkap dan teratur. Bagaimanapun bayaran balik sebenar

adalah tertakluk kepada kewujudan dana TBBC yang diagihkan kepada HASiL secara berperingkat sepanjang tahun.

Mulai Tahun Taksiran 2013, kelewatan membuat bayaran balik lebih cukai pendapatan iaitu selepas tempoh 90 hari bagi BNCP secara elektronik (e-filing) dan 120 hari bagi BNCP yang dikemukakan secara pos atau serahan di kaunter (borang kertas) adalah tertakluk kepada bayaran pampasan di bawah seksyen 111D ACP 1967.

3. Tax credit set-off and tax refund

HASiL has rejected taxpayer's application for set off YA 2021 tax credit and the tax refund has yet to be received to-date (July 2024). When contacted, HASiL CPCB clarified that HASiL Headquarters has given instruction to not allow tax credit set-off since March 2024.

CTIM Comment

Taxpayers find the above situation is truly unfair to them as it may take substantial time to obtain the tax refund (depending on the fund allocation available) while taxpayers need to pump in fresh funds for future tax instalments to HASiL. This is currently a serious issue and it is a double jeopardy to taxpayers.

Overall CTIM comments

Practical over-taxation & deprivation of economic liberty

Overarching comment:

The following recent practical measures are noted:

- (i) Not allowing taxpayers to freely revise tax estimate;
- (ii) Delayed tax refunds without concrete reasons to taxpayers;
- (iii) Requiring taxpayers to continue to pay current year tax instalments despite substantial refund owed by HASiL to the same taxpayer / companies in the same group; and

The combination of the 4 measures above is a practical challenge to taxpayer right and results in an "over-taxation" from a cash flow perspective. In fact, some argue it compromises the economic liberty. Urgent attention is needed to avoid this matter so that it does not compromise the trust that the Government is fostering and the certainty in investment and regulatory climate.

It is important for HASiL and taxpayers to have trust in one and another. While HASiL has the authority to penalise or take legal actions against taxpayers with regard to non-payment or late payment of taxes, taxpayers should also have the assurance from HASiL that they are able to obtain their tax refunds on a timely manner, so that it does not disrupt their business operations.

Maklum Balas HASiL

- a) Tindakan kelulusan set-off adalah dilakukan secara terkawal oleh HASiL berdasarkan arahan yang diterima daripada pihak Kementerian Kewangan Malaysia. Tindakan set-off kredit cukai tanpa kawalan menjejaskan kutipan cukai dan aliran tunai Kerajaan bagi tahun semasa sekali gus mengganggu trend perbelanjaan berdasarkan Bajet Tahunan yang telah disediakan.
- b) Notis Bayaran Ansuran (DG Direct : CP205) yang dikeluarkan adalah dengan mengambil kira prestasi semasa perniagaan bagi syarikat tersenarai di BSKL, panggilan telefon, soal selidik, trend anggaran cukai lalu dan perkembangan KDNK negara mengikut sektor bagi suku pertama dan kedua 2024. Ketidakselarasan antara pertumbuhan ekonomi negara mengikut sektor dan kutipan cukai berdasarkan anggaran cukai dikemukakan adalah punca utama kepada tindakan pengeluaran CP205 kepada pembayar cukai.
- c) Berhadapan dengan kekangan dana TBBC yang dihadapi, HASiL telah menetapkan keutamaan bagi kelulusan bayaran balik mengikut aturan berikut:
 - i. Kredit yang mempunyai usia paling lama
 - ii. Kredit yang wujud berdasarkan perintah pemutus PKCP atau Mahkamah dan dipersetujui semasa penyelesaian rayuan dengan persetujuan
 - iii. Bayaran balik secara berperingkat melibatkan kes dengan amaun kredit yang tinggi
 - iv. Syarikat yang menghadapi masalah aliran tunai kritikal

Bayaran balik berdasarkan keutamaan ini dilakukan menggunakan peruntukan Tabung Bayaran Balik Cukai yang diterima secara berperingkat.

4. Slow response or no response from HASiL

A taxpayer submitted the RPGT return, but after a year with no response, it was found that HASiL had not received it.

CTIM Comment

We have received feedback from CTIM members indicating that some taxpayers who submitted their RPGT returns have experienced slow or no response regarding the status of their RPGT assessments. This lack of timely communication could potentially lead to delays in receiving refunds for overpaid RPGT.

Additionally, we would like to highlight an issue reported by another CTIM member, where taxpayers eligible for a RPGT refund have had their refunds withheld due to outstanding income tax balances. After verbally informing the taxpayers of this, there has been no formal written confirmation from LHDN regarding the next steps to process the refund or offset.

We hope Hasil can address the following matters:

- a) Review the timing of issuing assessments to taxpayers to avoid unnecessary delays.
- b) Clarify the correct refund or set-off procedure for RPGT.
- c) Consider including additional fields in the CKHT form for reporting RPGT losses (balance brought forward, current loss, and balance carried forward).
- d) Provide information on RPGT losses for taxpayers through their MyTax portal.

Maklum Balas HASiL

a) Isu kelewatan membangkitkan taksiran

HASiL telah memperkenalkan pengemukaan BNCKHT secara dalam talian melalui e-CKHT di MyTax mulai 01 Januari 2023 bagi mengatasi isu kelewatan membangkitkan taksiran atas penerimaan BNCKHT secara manual.

Mulai 01 Januari 2025 Sistem Taksir Sendiri CKHT (STS CKHT) akan dilaksanakan dan pengemukaan melalui e-CKHT adalah mandatori kepada semua kategori pembayar cukai.

HASiL akan membuat pemantauan lanjut bagi memastikan BNCKHT diproses dan taksiran dikeluarkan menjelang 31 Disember sebelum pelaksanaan STS CKHT.

b) Proses permohonan bayaran balik dan set-off

Bayaran balik bagi CKHT dilakukan sama seperti bayaran balik bagi Cukai Pendapatan. Ianya akan diproses setelah notis taksiran dikeluarkan dan wujud lebih kredit bagi pelupusan berkenaan. Bayaran balik akan diproses tanpa memerlukan permohonan dari pihak pelupus tertakluk kepada dana TBBC dan pilihan utama pembayaran balik adalah menerusi bayaran dalam talian (EFT). Sekiranya pelupus berhasrat melakukan set-off bagi membolehkan lebih kredit CKHT digunakan untuk menampung bayaran cukai lain, permohonan perlu dikemukakan kepada Seksyen Pungutan di negeri yang mengendalikan fail pelupus/pembayar cukai.

c) Cadangan untuk menambah ruang rugi b/h dan rugi h/h di BNCKHT

Ruangan rugi b/h, rugi semasa dan h/h akan dimasukkan dalam BNCKHT TT 2025.

d) Cadangan menambah maklumat rugi CKHT di MyTax

Maklumat rugi b/h akan dipaparkan secara auto di e-CKHT bagi pelupusan seterusnya apabila pelupus mengisi di ruangan rugi tahun semasa di MyTax.

5. Withholding tax (WHT) position under Section 107A for a permanent establishment (PE)

A foreign service provider is deemed to have a PE in Malaysia as the Malaysian service recipient had deducted & remitted WHT under Section 107A of the ITA. HASiL then compelled the foreign service provider to submit a Malaysian income tax return. Any WHT paid can be set-off against the PE's final income tax liability for that YA. However, the WHT Collections Unit will not give a statement of available WHT credits even though it is on account of the non-resident. Instead, taxpayer must provide full records of WHT payments.

In this case, given that the taxpayer is deemed to be a PE, the taxpayer does not have full records of the WHT payments. Further, the taxpayer has difficulty obtaining records from the Malaysian service recipient. As a result, the taxpayer is unable to determine the balance of tax payable at the time the tax return is submitted.

CTIM Comment

Can HASiL provide the WHT statement as this is rightfully a credit due to the non-resident taxpayer?

In the era of digitalisation and transparency, we suggest to include such relevant information required as mentioned above, i.e. full records of WHT payments, receipts and statement of available WHT credits to be included in the online MyTax portal to facilitate all parties involved and eliminate additional compliance burden.

Maklum Balas HASiL

Pada masa kini senarai bayaran boleh dicapai melalui MyTAX menggunakan pilihan **Penyata Bayaran Cukai Pegangan (WHT)** bagi bayaran mulai Tahun 2024. Pembayar cukai perlu merujuk kepada Unit Cukai Pegangan di Seksyen Pembayar Cukai Tidak Bermastautin LHDNM WP Kuala Lumpur bagi mendapatkan maklumat berhubung baki kredit yang masih wujud, Paparan lejar Cukai Pegangan (WHT) masih belum diwujudkan di MyTAX dan pembangunannya boleh dipertimbangkan untuk manfaat pembayar cukai.

6. Code for claiming Environmental, Social and Governance (ESG) related expenditure in ITRF

According to Budget 2024, tax deduction of up to RM50,000 for each YA will be given on ESG related expenditure (w.e.f. YA 2024 until YA 2027) as follows:

- Enhance Sustainability Reporting Framework
- Climate Risk Management and Scenario Analysis
- Tax Corporate Governance Framework of HASiL
- Transfer Pricing Documentation

- E-invoicing implementation for MSMEs
- Any ESG reporting by companies to an approved regulator by the MOF

CTIM Comment

- a) We would like to know when will the Gazette order be issued in order for taxpayers to claim these special deductions for the above ESG expenditure including other tax incentives such as accelerated capital allowance (“ACA”) on ICT equipment and computer software on initial allowance of 40%” after “Gazette order”. Announcing a tax deduction without a Gazette order is practically denying taxpayers to make a tax deduction claim in their tax returns.
- b) Is there any new "code" for special deduction in HASiL's Guidebook of Form C for YA 2024 for ESG related expenditure?

Maklum Balas HASiL

- a) Perundangan subsidiari potongan cukai bagi perbelanjaan berhubung dengan pemeliharaan Alam Sekitar, Sosial dan Tadbir Urus (ESG) sedang dalam proses untuk diwartakan. Pewartaan mengambil masa kerana proses semakin dan kelulusan melibatkan pelbagai pihak. Pembayar cukai boleh membuat permohonan tuntutan potongan ESG secara bertulis kepada KPHDN di bawah seksyen 131A ACP dalam tempoh lima (5) tahun selepas berakhir tahun perundangan subsidiari diterbitkan. Untuk makluman, perundangan subsidiari bagi Elaun Modal Dipercepat (P.U.(A) 328/2024) telah diwartakan pada 30 Oktober 2024 dan boleh dituntut oleh pembayar cukai yang memenuhi syarat.
- b) Tiada kod khusus bagi tuntutan potongan perbelanjaan ESG di dalam Borang Nyata Cukai Pendapatan sehingga perundangan subsidiari tersebut diwartakan. Pihak HASiL akan mengemas kini kod tuntutan insentif berkaitan ESG setelah undang-undang subsidiari [P.U.(A)] yang berkaitan diwartakan.

7. e-Invoice Guideline (v.4.0) and updated FAQ on e-Invoice dated 4 October 2024

Extract from page 14 of the e-Invoice Guideline (v.4.0)

Nonetheless, taxpayers can opt to voluntarily participate in the implementation of e-Invoice at an earlier date, regardless of their annual turnover or revenue.

For new businesses or operations commencing from the year 2023 onwards, the e-Invoice implementation date is 1 July 2025.

FAQ No. 86

86. When will MSMEs be required to implement e-Invoice if their annual turnover or revenue have reached or exceeded the threshold of RM150,000?

MSME is required to implement e-Invoice starting from 1 January in the second year following the year in which the total annual turnover or revenue exceeds RM150,000.

The following example is provided for ease of understanding:

Johan operates a business specialising in the sale of fertilisers, Winner Fertilizer Sdn. Bhd. and its accounting period ends every 31 December. As at 31 August 2024, his company already recorded an annual turnover or revenue exceeding RM150,000. Since the company has exceeded the exemption threshold, Winner Fertilizer Sdn. Bhd. is required to implement e-Invoice starting from 1 January 2026, which is from 1 January in the second year after the year in which the exemption threshold has been surpassed.

CTIM Comment

- a) For new businesses which commenced after 2022 (i.e. from the year 2023 onwards), do taxpayers follow businesses the e-Invoice implementation date of **1.7.2025** as stated on page 14 of the e-Invoice Guideline 4.0 or do taxpayers follow the Q & A no. 86 of the FAQ dated 4.10.2024, i.e. **1 January of the second year** following the year the revenue exceeds RM150,000?
- b) Does Q & A no. 86 only apply to MSME, i.e. a business which has a history of annual turnover less than RM150,000?
- c) If a new company was incorporated in September 2024, has revenue of RM20,000 per month, is it required to implement e-Invoicing on 1.7.2025 or 1.1.2027 because its revenue would exceed RM150,000 in 2025?
- d) What if a new non-MSME company with revenue in year 2024 is less than RM150,000, and the revenue in 2025 exceeds RM150,000? Do taxpayers have to implement e-Invoicing on 1.7.2025, following e-Invoice Guideline (v.4.0), or 1.1.2027?
- e) How about after 1.7.2025? Which new businesses have to implement e-Invoicing from day 1 of their operations, and which businesses can wait until its calendar year revenue exceeds RM150,000?

Maklum Balas HASiL

Prinsip asas pelaksanaan e-Invois akan ditentukan berdasarkan jualan atau pendapatan tahunan yang dinyatakan dalam penyata kewangan beraudit atau yang dilaporkan dalam borang nyata bagi tahun 2022 sepertimana yang ditetapkan di perenggan 1.5 dalam Garis Panduan e-Invois.

Pembayar cukai dengan pendapatan atau jualan tahunan kurang daripada RM150,000 adalah dikecualikan daripada pelaksanaan e-Invois. Pengecualian ini terpakai kepada semua

kategori pembayar cukai (contohnya, individu, perkongsian, syarikat, koperasi dan lain-lain) dengan pendapatan atau jualan tahunan di bawah RM150,000. Walau bagaimanapun, pengecualian ini tidak terpakai kepada:

1. pembayar cukai dengan pemegang saham bukan individu (atau setara) yang mempunyai pendapatan atau jualan tahunan melebihi RM150,000;
2. pembayar cukai adalah anak syarikat kepada syarikat induk dengan pendapatan atau jualan tahunan melebihi RM150,000; atau
3. pembayar cukai mempunyai syarikat berkaitan atau syarikat usaha sama dengan pendapatan atau jualan tahunan melebihi RM150,000.

Perniagaan baharu bermula / beroperasi:

- (a) Permulaan operasi bagi perniagaan baharu yang mempunyai mana-mana pemegang saham bukan individu / syarikat berkaitan atau syarikat usaha sama / merupakan anak syarikat kepada syarikat induk dengan pendapatan atau jualan tahunan melebihi RM150,000:

Bagi perniagaan baharu yang bermula dari tahun 2023 dan seterusnya, tarikh pelaksanaan

e-Invois adalah mulai 1 Julai 2025 atau apabila perniagaan bermula / beroperasi.

Contohnya:

Tarikh perniagaan bermula / beroperasi	Tarikh pelaksanaan e-Invois
antara 1 Januari 2023 – 31 Disember 2023	mulai 1 Julai 2025
antara 1 Januari 2024 – 31 Disember 2024	mulai 1 Julai 2025
antara 1 Januari 2025 – 30 Jun 2025	mulai 1 Julai 2025
mulai 1 Julai 2025 dan seterusnya	Apabila perniagaan bermula / beroperasi

- (b) Permulaan operasi bagi perniagaan baharu yang tidak mempunyai mana-mana pemegang saham bukan individu / syarikat berkaitan atau syarikat usaha sama / merupakan anak syarikat kepada syarikat induk dengan pendapatan atau jualan tahunan melebihi RM150,000:

Bagi perniagaan baharu yang bermula / beroperasi pada tahun 2023, tarikh pelaksanaan e-Invois adalah mulai 1 Julai 2025. Walau bagaimanapun, perniagaan dikecualikan daripada pelaksanaan e-Invois pada 1 Julai 2025 sekiranya pendapatan atau jualan tahunan pada tahun 2023 adalah kurang daripada RM150,000.

Bagi perniagaan baharu yang bermula / beroperasi bermula dari tahun 2024 dan seterusnya, tarikh pelaksanaan e-Invois adalah mulai 1 Januari pada tahun kedua di mana pendapatan atau jualan tahunan melebihi RM150,000.

FAQ No. 68 (b) – extract below:

Shipment	Date of foreign supplier's invoice	Date of RMCD's clearance	Self-billed e-Invoice
Shipment 1	1 October 2025	10 January 2025	√
Shipment 2		12 March 2025	√
Shipment 3		30 September 2025	√
Shipment 4		16 December 2025	X

- f) Say the invoice value is RM100,000 and each of the 4 Customs clearance is for RM25,000. For the self-billed e-Invoice in respect of vendor invoice, what should be the value used? RM100,000 or RM50,000 (being RM100,000 minus the value of the 2 previous Customs clearance for which e-Invoice has been issued)?

Overall CTIM comment:

HASIL to simplify and provide flexibility for businesses to issue e-Invoice (provided it is applied on a consistent manner) instead of being too prescriptive with timing in relation to importation etc.

Maklum Balas HASiL

Berdasarkan senario yang dinyatakan di atas, pembayar cukai dikehendaki mengeluarkan e-Invois bil sendiri berjumlah RM25,000 untuk penghantaran #1 dan penghantaran #2 masing-masing serta e-Invois bil sendiri terakhir berjumlah RM50,000 kepada HASiL untuk pengesahan.

FAQ No. 68 (c) - extract of table below

Shipment	Date of foreign supplier's invoice	Date of RMCD's clearance	Self-billed e-Invoice
Shipment 1	31 December 2025	10 January 2025	√
Shipment 2		12 March 2025	√
Shipment 3		30 September 2025	√
Shipment 4		16 December 2025	√
N/A		N/A	√, if the total amount in the foreign supplier's invoice is different from the total self-billed e-Invoices

- g) We would like to seek clarification if the value of the invoice on 31/12/2025 is lower than the sum of values from the 4 Customs clearance, what would be consequence? Would a e-Credit Note be required?

If yes, why not for cases where the value is higher, a e-Debit Note is permitted instead of an e-Invoice?

Maklum Balas HASiL

Pembayar cukai dibenarkan mengeluarkan nota kredit atau nota debit untuk membuat sebarang pindaan atau pelarasan ke atas e-Invois bil kendiri asal yang dikeluarkan. Pembayar cukai bertanggungjawab untuk menilai dan memilih jenis e-Invois yang sesuai untuk digunakan bagi setiap transaksi.

8. Income Tax (Issuance of Electronic Invoice) Rules 2024 [P.U. (A) 265/2024]

A. Issuance of electronic invoice

Citation and commencement

1. (1) These rules may be cited as the **Income Tax (Issuance of Electronic Invoice) Rules 2024**.
- (2) These Rules come into operation on 1 October 2024.

Issuance of electronic invoice

2. (1) Any person who carries out a transaction in respect of any goods sold or service performed shall issue an electronic invoice—
 - (a) in relation to annual sales of more than one hundred million ringgit, the electronic invoice shall be issued from 1 October 2024;
 - (b) in relation to annual sales of more than twenty-five million ringgit but not exceeding one hundred million ringgit, the electronic invoice shall be issued from 1 January 2025; or
 - (c) in relation to annual sales other than specified in paragraphs (a) and (b), the electronic invoice shall be issued from 1 July 2025.

CTIM Comment

The Rules state that the effective date for more than RM100 million sales company as being 1st October 2024. We would like to seek confirmation that any non-compliance during the period 1st August to 30th September is not subject to any penalty - even if the consolidated e-Invoice was not issued as requested in the earlier media statement of HASiL a few days before 1st August.

Maklum Balas HASiL

Tiada tindakan pendakwaan di bawah seksyen 120 Akta Cukai Pendapatan 1967 terhadap ketidakpatuhan peraturan e-Invois dalam tempoh dari 1 Ogos 2024 hingga 30 September 2024. Tarikh pelaksanaan mandatori e-Invois pada 1 Oktober 2024 bagi pembayar cukai dengan pendapatan atau jualan tahunan melebihi RM100 juta, seperti yang dinyatakan dalam P.U. (A) 265/2024, adalah berkaitan tempoh tindakan penguatkuasaan bagi ketidakpatuhan boleh dimulakan oleh HASiL terhadap pembayar cukai tersebut. Dalam erti kata lain, sebarang penalti untuk ketidakpatuhan, jika berlaku, hanya akan dikenakan mulai 1 Oktober 2024.

B. Non-Application

Non-application

4. These Rules shall not apply to—

- (d) an international organization for transaction of any goods sold or service performed before 1 July 2025.

CTIM Comment

- a) We would like to know the definition or interpretation of the word “international organisation” as per the above Rule 4(d) and its intentions.
- b) The Rules state that international organisations are not required to perform e-Invoice until 1st July 2025. We would like to request for a more detailed explanation on scenarios where the international organisations are required to perform e-Invoice after 1st July 2025.

Maklum Balas HASiL

- a) Istilah ‘Pertubuhan Antarabangsa’ adalah merujuk kepada takrifan dalam seksyen 2, *International Organizations (Privileges and Immunities) Act 1992*. Senarai Pertubuhan Antarabangsa di Malaysia adalah seperti di Lampiran 1(a).
- b) Pertubuhan Antarabangsa dikehendaki mengeluarkan e-Invois atau e-Invois bil sendiri bermula dari 1 Julai 2025. Pertubuhan ini dikehendaki mengeluarkan e-Invois untuk

sebarang pendapatan yang dijana daripada penjualan barangan (contohnya, menjual barangan runcit atau barangan promosi dan lain-lain) atau perkhidmatan yang diberikan (contohnya, menyediakan perkhidmatan seperti nasihat profesional, perundingan atau perkhidmatan pakar dan lain-lain). Sebaliknya, e-Invois bil sendiri hendaklah dikeluarkan bagi transaksi yang dinyatakan di perenggan 8.3 dalam Garis Panduan Spesifik e-Invois. Contohnya, apabila Pertubuhan Antarabangsa terlibat dalam urus niaga dengan individu yang tidak menjalankan perniagaan (seperti mengupah pekerja sambilan untuk pembersihan pejabat), pertubuhan ini dikehendaki mengeluarkan e-Invois bil sendiri.

9. Rebate claim under Section 6D in Form C for YA 2024

Company Z correctly fills in "No" in **Column 11 of Form C for YA 2024** (extract below) (*Company with paid-up ordinary share capital not exceeding RM2.5 million at the beginning of the basis period, gross income from all business sources not exceeding RM50 million and fulfills the requirement under paragraph 2B and 2C, Part 1, Schedule 1*) because is not an SME by virtue of Paragraph 2B (d), Schedule 1 of the Income Tax Act 1967, i.e. more than 20% of the paid-up capital of Company Z was owned by non-Malaysian companies or individuals at the beginning of the basis period for the YA 2024.

 INLAND REVENUE BOARD OF 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 2024 CP5 - Fin. 2024
BASIC PARTICULARS			
1	Name of company		
2	Reference no. (registration no.)		
3	Tax Identification No. (TIN) C		
4	Incorporated in Malaysia E		
5	Employer's no.		
6	Status of business ☐ 1 = Yes 2 = No ☐ 1 = In operation 2 = Dormant ☐ 3 = In the process of winding up		
7	Country of residence (Use country code)		
8	Commencement date of operations (dd/mm/yyyy)		
9	Accounting period from (dd/mm/yyyy) to (dd/mm/yyyy)		
10	Basis period from (dd/mm/yyyy) to (dd/mm/yyyy)		
11	Company with paid-up ordinary share capital not exceeding RM2.5 million at the beginning of the basis period, gross income from all business sources not exceeding RM50 million and fulfills the requirements under paragraph 2B and 2C, Part 1, Schedule 1 ☐ 1 = Yes 2 = No		
12	Company established for the issuance of asset-backed securities ☐ 1 = Yes 2 = No		

However, by filling in "No" (i.e. indicating its status as a non-SME and the tax rate applicable is 24%), Company Z is not allowed to make a rebate claim under Section 6D (a rebate granted to SMEs only), where in fact that Company Z has fulfilled all the conditions specified under Section 6D and the P.U. (A) 504/2021 and is eligible to make the rebate claim.

The condition under Paragraph 2B (d), Schedule 1 of the Income Tax Act 1967, i.e. 20% of the paid-up capital is owned by a non-Malaysian companies or individuals is **not included in the conditions set for making a rebate claim under Section 6D.**

CTIM Comments

We hope HASiL can resolve the issue – i.e. to allow Company Z to indicate and make a claim on the tax rebate under Section 6D in the Form C, despite Company Z is a non-SME indicated as “No” in Column 11 of the Form C.

Maklum Balas HASiL

Peruntukan seksyen 6D Akta Cukai Pendapatan dan Perintah Cukai Pendapatan (Syarat bagi Pemberian Rebat di Bawah Subseksyen 6D(4) 2021 [P.U.(A) 504/2021] tidak menyekat pemilikan suatu syarikat yang layak menuntut rebat di bawah seksyen 6D hendaklah tidak melebihi 20% daripada modal berbayar syer biasa pada permulaan tempoh asas untuk suatu tahun taksiran oleh syarikat yang diperbadankan di luar Malaysia atau individu yang bukan warganegara Malaysia. Oleh itu, berdasarkan fakta yang diberikan, Syarikat Z layak menuntut rebat di bawah seksyen 6D ACP.

e-Filing C 2024 telah dipinda bagi membenarkan tuntutan rebat di bawah seksyen 6D ACP 1967. Bagi syarikat yang telah mengemukakan borang nyata tetapi tidak boleh menuntut rebat di bawah seksyen 6D disebabkan sekatan di e-Filing C 2024 sebelum ini, rayuan pindaan taksiran boleh dikemukakan ke LHDNM Negeri / Cawangan Khas yang mengendalikan fail cukai pendapatan mulai 15 Disember 2024.

10. Discrepancies on the amount paid/ payable between our clients' records and HASiL's revised tax instalment payment schedule, upon the submission of revised estimate of tax payable (CP204A)

Revision of estimate of tax payable (CP204A) - taxpayer has paid instalment payment in advance / lump sum / utilised via tax credit

We would like to highlight on the various scenarios where the taxpayer has paid the instalment payment in advance prior to the submission of revision of estimate of tax payable in the 9th month, for instance (in the case of December year end):

- a) Taxpayer has paid 9th instalment payment (which is due on 15 October 2024) prior to the submission of 9th month revision;
- b) Taxpayer has paid the entire instalment payment (i.e. lump sum) per the original CP204 submission prior to the submission of CP204A;
- c) Taxpayer has obtained approval from HASiL for tax credit set-off against the instalment payments based on the original CP204.

However, based on HASiL's revised tax instalment payment schedule per MyTax Portal, the amount that the taxpayer requires to pay for each revised instalment payment (or even stopped

payment) may differ from the amount that taxpayer has made in advance or approved utilised tax credit set-off amount by HASiL.

Please see further illustration on 5 various scenarios in the attached **Appendix A** below.

CTIM Comment

We would like to seek clarification from HASiL on the issue raised above.

APPENDIX A

Various scenarios of the situation					
For simple illustration purposes, we will use the original estimate (CP204) of RM24,000, with monthly instalment of RM2,000.					
Scenario #1					
Facts:					
1. Taxpayer is a December Y/E company (YA2024)					
2. Taxpayer has paid 9th instalment payment (due on 15 October 2024) in advance based on the original CP204					
3. Taxpayer wishes to submit a 9th month revision (CP204A) which is lower compared to the original CP204 submission					
Assuming taxpayer revised its 9th month estimate from RM24,000 to RM20,000					
Per IRB's submission record (CP205)			Per Taxpayer's Request		
No.	Instalment (RM)	Due Date	No.	Instalment (RM)	Due Date
1	2,000.00	15.02.2024	1	2,000.00	15.02.2024
2	2,000.00	15.03.2024	2	2,000.00	15.03.2024
3	2,000.00	15.04.2024	3	2,000.00	15.04.2024
4	2,000.00	15.05.2024	4	2,000.00	15.05.2024
5	2,000.00	15.06.2024	5	2,000.00	15.06.2024
6	2,000.00	15.07.2024	6	2,000.00	15.07.2024
7	2,000.00	15.08.2024	7	2,000.00	15.08.2024
8	2,000.00	15.09.2024	8	2,000.00	15.09.2024
9	1,000.00	15.10.2024	9	2,000.00	15.10.2024
10	1,000.00	15.11.2024	10	1,000.00	15.11.2024
11	1,000.00	15.12.2024	11	1,000.00	15.12.2024
12	1,000.00	15.01.2025	12	0.00	15.01.2025
	20,000.00			20,000.00	
Issue: Whether the IRB's MyTax Portal would allow the taxpayer to set-off the payment made in excess against the remaining instalment payments for the 9th to 12th instalments?					

Maklum Balas HASiL

Subseksyen 107C(7) ACP 1967 menetapkan perbezaan baki anggaran cukai kena dibayar yang telah dipinda hendaklah dibayar secara ansuran sama rata dalam baki bulan yang masih wujud di dalam tempoh asas. Bayaran yang terlebih bayar dalam sesuatu bulan tidak akan dikenakan sebarang kenaikan. Bagaimanapun, tindakan set-off menggunakan bayaran terlebih bagi menampung bayaran terkurang atau masih belum dibayar adalah tidak dibenarkan melainkan pembayar cukai telah mengemukakan permohonan untuk pemindahan lebihan bayaran dan ianya telah diluluskan. Sekiranya tiada permohonan pindahan bayaran dikemukakan dan diluluskan, kenaikan di bawah subseksyen 107C(9) ACP 1967 akan dikenakan atas kegagalan melakukan bayaran berdasarkan jadual terpinda.

Walau bagaimanapun, berdasarkan fakta setiap kes yang dikemukakan, permohonan rayuan remitan kenaikan subseksyen 107C(9) ACP adalah dibenarkan menggunakan budi bicara Ketua Pengarah Hasil Dalam Negeri (KPHDN) di bawah subseksyen 107C(11) ACP 1967.

<u>Various scenarios of the situation</u>						
<i>For simple illustration purposes, we will use the original estimate (CP204) of RM24,000, with monthly instalment of RM2,000.</i>						
Scenario #2						
Facts:						
1. Taxpayer is a December Y/E company (YA2024)						
2. Taxpayer has paid 9th instalment payment in advance based on the original CP204						
3. Taxpayer wishes to submit a 9th month revision <u>up to the amount paid to-date</u> (up to 9th instalment payment)						
Assuming taxpayer revised its 9th month estimate from RM24,000 to RM18,000 (amount paid to-date)						
Per IRB's submission record (CP205)			Per Taxpayer's Record			
No.	Instalment (RM)	Due Date	No.	Instalment (RM)	Due Date	
1	2,000.00	15.02.2024	1	2,000.00	15.02.2024	
2	2,000.00	15.03.2024	2	2,000.00	15.03.2024	
3	2,000.00	15.04.2024	3	2,000.00	15.04.2024	
4	2,000.00	15.05.2024	4	2,000.00	15.05.2024	
5	2,000.00	15.06.2024	5	2,000.00	15.06.2024	
6	2,000.00	15.07.2024	6	2,000.00	15.07.2024	
7	2,000.00	15.08.2024	7	2,000.00	15.08.2024	
8	2,000.00	15.09.2024	8	2,000.00	15.09.2024	
9	500.00	15.10.2024	9	2,000.00	15.10.2024	
10	500.00	15.11.2024	10	0.00	15.11.2024	
11	500.00	15.12.2024	11	0.00	15.12.2024	
12	500.00	15.01.2025	12	0.00	15.01.2025	
	18,000.00			18,000.00		
Issue:		Whether the IRB's MyTax Portal would request the taxpayer to settle RM500 per month notwithstanding the taxpayer has already paid up to the revised amount?				
		Any potential penalty for not remitting RM500 per month, based on IRB's submission record, i.e. 10th, 11th and 12th instalment?				

Maklum Balas HASiL

Berdasarkan subseksyen 107C(7) ACP, perbezaan anggaran cukai kena dibayar dipinda dengan anggaran asal hendaklah dibayar secara ansuran sama rata mengikut baki bulan di dalam tempoh asas. Sehubungan dengan itu, sistem HASiL akan terus membahagikan amaun perbezaan anggaran cukai dipinda dengan anggaran asal secara sama rata pada baki bulan yang tinggal tanpa mengambilkira sebarang lebihan bayaran yang wujud pada bulan sebelumnya. Sebarang kegagalan melakukan bayaran berdasarkan amaun ansuran pada jadual pindaan akan tertakluk kepada pengenaan kenaikan.

Walau bagaimanapun, bagi setiap *good cause shown* yang dikemukakan, permohonan remitan kenaikan subseksyen 107C(9) ACP adalah dibenarkan menggunakan budi bicara Ketua Pengarah Hasil Dalam Negeri (KPHDN) di bawah subseksyen 107C(11) ACP.

Various scenarios of the situation													
For simple illustration purposes, we will use the original estimate (CP204) of RM24,000, with monthly instalment of RM2,000.													
Scenario #3													
Facts:													
1. Taxpayer is a December Y/E company (YA 2024)													
2. The IRB has approved the set-off application for utilisation of tax credit from prior YAs to set-off the 1st to 8th instalments and partial of the 9th instalment based on the original tax estimate.													
3. Taxpayer wishes to submit a 9th month revision which is lower compared to the original CP204 submission													
Assuming taxpayer revised its 9th month estimate from RM24,000 to RM20,000													
Per Approved Set-Off Application (based on original tax estimate)					Per Taxpayer's Request (based on 9th month revision)					Per IRB's submission record (9th month revision)			
No.	Instalment (RM)	Utilisation of Tax Credit (RM)	Amount to be Paid (RM)	Due Date	No.	Instalment (RM)	Utilisation of Tax Credit (RM)	Amount to be Paid (RM)	Due Date	No.	Instalment (RM)	Amount to be paid per MyTax record (based on Bil Number)	Due Date
1	2,000.00	2,000.00		15.02.2024	1	2,000.00	2,000.00		15.02.2024	1	2,000.00		15.02.2024
2	2,000.00	2,000.00		15.03.2024	2	2,000.00	2,000.00		15.03.2024	2	2,000.00		15.03.2024
3	2,000.00	2,000.00		15.04.2024	3	2,000.00	2,000.00		15.04.2024	3	2,000.00		15.04.2024
4	2,000.00	2,000.00		15.05.2024	4	2,000.00	2,000.00		15.05.2024	4	2,000.00		15.05.2024
5	2,000.00	2,000.00		15.06.2024	5	2,000.00	2,000.00		15.06.2024	5	2,000.00		15.06.2024
6	2,000.00	2,000.00		15.07.2024	6	2,000.00	2,000.00		15.07.2024	6	2,000.00		15.07.2024
7	2,000.00	2,000.00		15.08.2024	7	2,000.00	2,000.00		15.08.2024	7	2,000.00		15.08.2024
8	2,000.00	2,000.00		15.09.2024	8	2,000.00	2,000.00		15.09.2024	8	2,000.00		15.09.2024
9	2,000.00	1,500.00	500.00	15.10.2024	9	1,000.00	1,000.00	0.00	15.10.2024	9	1,000.00	0.00	15.10.2024
10	2,000.00		2,000.00	15.11.2024	10	1,000.00	500.00	500.00	15.11.2024	10	1,000.00	1,000.00	15.11.2024
11	2,000.00		2,000.00	15.12.2024	11	1,000.00		1,000.00	15.12.2024	11	1,000.00	1,000.00	15.12.2024
12	2,000.00		2,000.00	15.01.2025	12	1,000.00		1,000.00	15.01.2025	12	1,000.00	1,000.00	15.01.2025
	24,000.00	17,500.00	6,500.00			20,000.00	17,500.00	2,500.00			20,000.00	3,000.00	
					Issue:								
					As the total approved set-off amount for YA 2024 is RM17,500, whether the amount to be paid for the 10th instalment should be RM500 after taking into account the excess set-off amount for the 9th instalment of RM500?								

Maklum Balas HASiL

Ya. Baki ansuran ke-10 adalah sepatutnya berjumlah RM500 setelah ditolak daripada baki amaun set-off ansuran ke-9 yang berjumlah RM500.00.

Kes sedemikian perlu dimaklumkan kepada HASiL agar pelarasan semula bayaran dapat dibuat supaya baki bil adalah tepat dan teratur bagi mengelakkan pengenaan kenaikan subseksyen 107C(9) ACP bagi ansuran ke-10 tersebut.

Berhubung janaan jadual pindaan anggaran cukai, jadual dijana berdasarkan amaun anggaran asal dan amaun anggaran pindaan seperti yang dinyatakan di bawah subseksyen 107C(7) ACP seperti berikut:

- Jika amaun anggaran dipinda melebihi (lebih besar) daripada amaun anggaran asal, baki yang sepatutnya dibayar akan dibahagi sama rata berdasarkan baki ansuran; atau
- Jika amaun anggaran dipinda kurang daripada amaun anggaran asal, baki yang sepatutnya dibayar akan dibahagi sama rata berdasarkan baki ansuran atau ansuran akan berbaki RM 0.00.

Various scenarios of the situation									
For simple illustration purposes, we will use the original estimate (CP204) of RM24,000, with monthly instalment of RM2,000.									
Scenario #4									
Facts:									
1. Taxpayer is a December Y/E company (YA 2024)									
2. Taxpayer has paid entire 1st to 12th instalment payments in advance based on the original CP204									
3. Taxpayer wishes to submit a 9th month revision which is higher compared to the original CP204 submission									
Assuming taxpayer revised its 9th month estimate from RM24,000 to RM27,000									
Per IRB's submission record (CP205)				Per Taxpayer's Record					
No.	Instalment (RM)	Due Date		No.	Instalment (RM)	Amount Paid (RM)	Amount to be paid per MyTax Portal (based on Bill Number)	Amount to be Paid per Taxpayer's Record (RM)	Due Date
1	2,000.00	15.02.2024		1	2,000.00	2,000.00			15.02.2024
2	2,000.00	15.03.2024		2	2,000.00	2,000.00			15.03.2024
3	2,000.00	15.04.2024		3	2,000.00	2,000.00			15.04.2024
4	2,000.00	15.05.2024		4	2,000.00	2,000.00			15.05.2024
5	2,000.00	15.06.2024		5	2,000.00	2,000.00			15.06.2024
6	2,000.00	15.07.2024		6	2,000.00	2,000.00			15.07.2024
7	2,000.00	15.08.2024		7	2,000.00	2,000.00			15.08.2024
8	2,000.00	15.09.2024		8	2,000.00	2,000.00			15.09.2024
9	2,750.00	15.10.2024		9	2,750.00	2,000.00	750.00	750.00	15.10.2024
10	2,750.00	15.11.2024		10	2,750.00	2,000.00	750.00	750.00	15.11.2024
11	2,750.00	15.12.2024		11	2,750.00	2,000.00	750.00	750.00	15.12.2024
12	2,750.00	15.01.2025		12	2,750.00	2,000.00	750.00	750.00	15.01.2025
	27,000.00				27,000.00	24,000.00	3,000.00	3,000.00	
Issue:									
In relation to 9th to 12th revised tax instalments, whether the IRB's MyTax Portal would request the taxpayer to settle RM2,750 per month notwithstanding the taxpayer has already paid RM2,000 per month?									
Any potential penalty for not remitting RM2,750 per month if the MyTax Portal still has not recorded the payments in advance?									

Maklum Balas HASiL

Amaun RM2,000.00 yang telah dibayar akan diambil kira daripada amaun ansuran yang sepatutnya dibayar pada setiap bulan. Pembayar cukai hanya perlu menjelaskan bakinya yang berjumlah RM750.00 sahaja.

Kenaikan 10% di bawah subseksyen 107C(9) ACP akan dikenakan ke atas baki RM750.00 sekiranya tidak dijelaskan mengikut amaun CP205.

Walau bagaimanapun, bagi setiap *good cause shown* yang dikemukakan, permohonan remitan kenaikan subseksyen 107C(9) ACP adalah dibenarkan melalui budi bicara Ketua Pengarah Hasil Dalam Negeri (KPHDN) di bawah subseksyen 107C(11) ACP.

Various scenarios of the situation											
For simple illustration purposes, we will use the original estimate (CP204) of RM24,000, with monthly instalment of RM2,000.											
Scenario #5											
Facts:											
1. Taxpayer is a December Y/E company (YA 2024)											
2. The IRB has approved the set-off application for utilisation of tax credit from prior YA to set-off the 5th to 10th instalments and partial of the 11th instalment based on the original tax estimate.											
3. Taxpayer wishes to submit a 9th month revision which is higher compared to the original CP204 submission											
Assuming taxpayer revised its 9th month estimate from RM24,000 to RM28,000											
Per Approved Set-Off Application (based on original tax estimate)						Per IRB's submission record (CP205)					
No.	Instalment (RM)	Amount Paid (RM)	Utilisation of Tax Credit (RM)	Amount to be Paid (RM)	Due Date	No.	Instalment (RM)	Amount Paid (RM)	Utilisation of Tax Credit (RM)	Amount to be paid per MyTax record (based on Bill Number) (RM)	Due Date
1	2,000.00	2,000.00			15.02.2024	1	2,000.00	2,000.00			15.02.2024
2	2,000.00	2,000.00			15.03.2024	2	2,000.00	2,000.00			15.03.2024
3	2,000.00	2,000.00			15.04.2024	3	2,000.00	2,000.00			15.04.2024
4	2,000.00	2,000.00			15.05.2024	4	2,000.00	2,000.00			15.05.2024
5	2,000.00		2,000.00		15.06.2024	5	2,000.00		2,000.00		15.06.2024
6	2,000.00		2,000.00		15.07.2024	6	2,000.00		2,000.00		15.07.2024
7	2,000.00		2,000.00		15.08.2024	7	2,000.00		2,000.00		15.08.2024
8	2,000.00		2,000.00		15.09.2024	8	2,000.00		2,000.00		15.09.2024
9	2,000.00		2,000.00		15.10.2024	9	3,000.00		2,000.00	1,000.00	15.10.2024
10	2,000.00		2,000.00		15.11.2024	10	3,000.00		2,000.00	1,000.00	15.11.2024
11	2,000.00		1,500.00	500.00	15.12.2024	11	3,000.00		1,500.00	1,500.00	15.12.2024
12	2,000.00			2,000.00	15.01.2025	12	3,000.00			3,000.00	15.01.2025
	24,000.00	8,000.00	13,500.00	2,500.00			28,000.00	8,000.00	13,500.00	6,500.00	
Issue: As the total approved set-off amount for YA 2024 is RM13,500, whether the amount to be paid for the revised 9th to 11th instalment should be as above after taking into account the approved set-off amount?											
Any potential penalty for not remitting RM3,000 per month (for 9th to 11th instalment payments) if the My Tax Portal still has not recorded the approved amount utilised?											

Maklum Balas HASiL

Amaun RM2,000.00 melalui set-off yang telah diluluskan akan diambil kira daripada amaun ansuran yang sepatutnya dibayar pada setiap bulan mengikut CP205 yang telah dikeluarkan. Pembayar cukai hanya perlu menjelaskan bakinya yang berjumlah RM1,000.00 sahaja.

Kenaikan 10% di bawah subseksyen 107C(9) ACP akan dikenakan ke atas baki RM1,000.00 sekiranya tidak dijelaskan mengikut amaun CP205.

Walau bagaimanapun, bagi setiap good cause shown yang dikemukakan, permohonan remitan kenaikan subseksyen 107C(9) ACP adalah dibenarkan melalui budi bicara Ketua Pengarah Hasil Dalam Negeri (KPHDN) di bawah subseksyen 107C(11) ACP.

SENARAI PERTUBUHAN ANTARABANGSA DI MALAYSIA

1. United Nations Children's Fund (UNICEF)
2. United Nations Development Programme (UNDP)
3. United Nations Educational, Scientific and Cultural Organization (UNESCO)
4. United Nations Population Fund (UNFPA)
5. World Bank Group (WBG)
 - i. International Bank for Reconstruction and Development (IBRD)
 - ii. International Development Association (IDA)
 - iii. International Finance Corporation (IFC)
 - iv. Multilateral Investment Guarantee Agency (MIGA)
 - v. International Centre for Settlement of Investment Disputes (ICSID)
6. Asian Development Bank (ADB)
 - i. Credit Guarantee & Investment Facility (CGIF)
7. United Nations University – International Institute for Global Health (UNU-IIGH)
8. World Food Programme (WFP)
9. World Health Organization (WHO)
10. World Health Organization Global Service Centre (WHO GSC)
11. International Labour Organization (ILO)
12. International Planned Parenthood Federation (IPPF)
13. Association of Southeast Asian Nations (ASEAN)
14. Alliance for Financial Inclusion (AFI)
15. Islamic Development Bank (IsDB)
16. International Islamic Liquidity Management Corporation (IILM)
17. Islamic Corporation for the Development of the Private Sector (ICD)
18. Islamic Financial Services Board (IFSB)
19. Badminton World Federation (BWF)
20. Southeast Asian Ministers of Education Organization Regional Centre for Special Education (SEAMEO SEN)
21. World Organization of the Scout Movement (WOSM)
22. International Federation of Red Cross and Red Crescent Societies (IFRC)
23. Association of Natural Rubber Producing Countries (ANRPC)
24. Centre for Agriculture and Bioscience International (CABI)
25. International Plant Genetic Resources Institute (IPGRI)
26. International Tropical Fruits Network (TFNet)
27. Intergovernmental Organization for Marketing Information and Technical Advisory Services for Fishery Products in the Asia and Pacific Region (INFOFISH)
28. International Centre for Living Aquatic Resources Management (ICLARM – WorldFish)
29. Regional Centre for Research and Training in Tropical Diseases and Nutrition (RTTD)
30. Centre for Indonesia – Malaysia – Thailand (CIMT)
31. Malaysia – Thailand Joint Authority (MTJA)
32. Asia-Pacific Institute for Broadcasting Development (AIBD)
33. Asian International Arbitration Centre in Kuala Lumpur (AIAC) – formerly known as Kuala Lumpur Regional Centre for Arbitration (KLRCA)
34. Malaysian – American Commission on Educational Exchange (MACEE)
35. The Asian Foundation (TAF)
36. Asian Football Confederation (AFC)
37. ASEAN Football Federation (AFF)
38. Asia-Pacific Broadcasting Union (ABU)
39. Japan International Cooperation Agency (JICA)
40. International Committee of the Red Cross (ICRC)
41. United Nations Development Programme Global Shared Services Centre (UNDP GSSC)

MEMORANDUM ON TAX OPERATION ISSUES

(TAeF, MyTax, e-Invoice, e-Services, MITRS & Other-Systems Related)

(DESIRE DIALOGUE 1/2024)

25 October 2024

Prepared by:

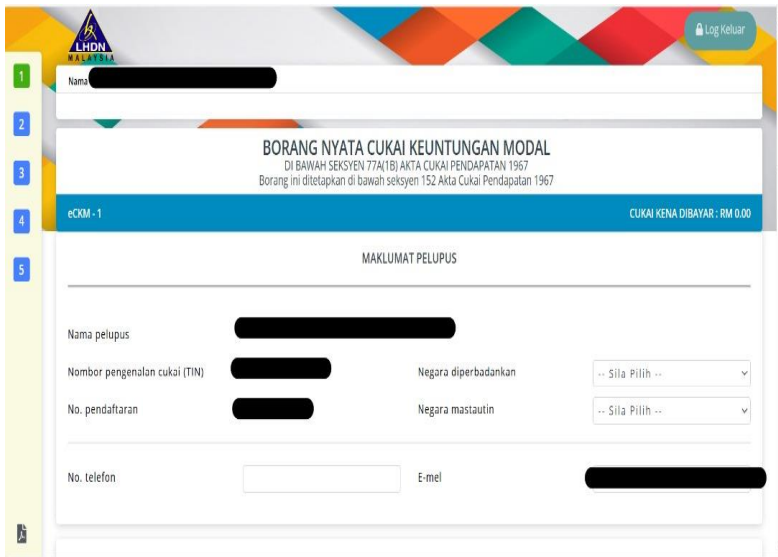
Technical Committee – Tax Operation & Public Practice (TC-TOPP)

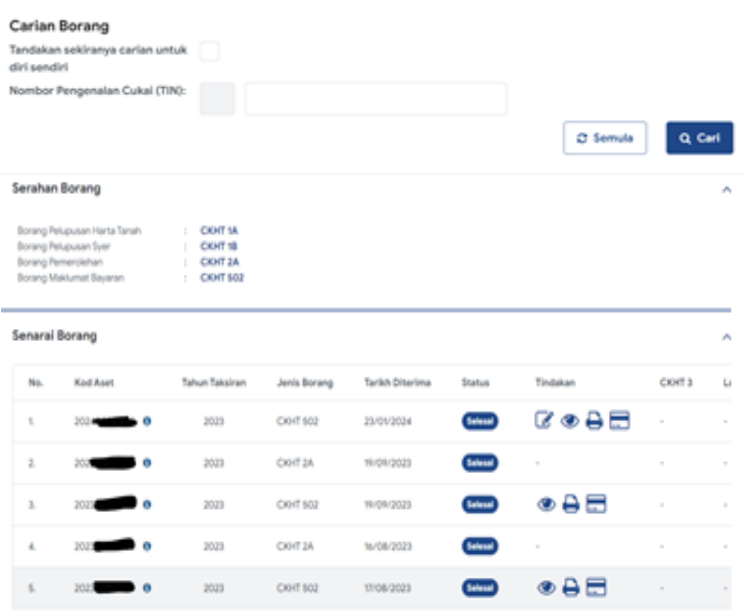
Chartered Tax Institute of Malaysia

No.	Issues / Challenges	Comments	Suggested improvements
TAeF			
1.	Option to print the Income Tax Return Form (ITRF) either in Bahasa Malaysia or Bahasa English	Currently, there is no option to change the language of the ITRF AFTER/POST submission. The new TAeF/MyTax always reverts to Bahasa Malaysia by default and it is easy to miss out on changing to Bahasa English especially when submission is done after saving it as a draft. More clients are involved in international deals and sometimes they need the ITRFs in Bahasa English for overseas use.	We kindly request that HASiL consider allowing the option to print the ITRFs in either Bahasa Malaysia or English after submission.
<u>Maklum Balas HASiL</u> Cetakan semakan pengesahan dan borang berdasarkan pilihan bahasa (Bahasa Malaysia/Bahasa Inggeris) boleh dibuat bagi kategori Individu mulai TT 2023 dan kategori Syarikat mulai TT 2024			
2.	SPC – submission through TAeF for companies and LLP	Currently, tax clearance (SPC) submission for companies and LLP (CP7 Form and related documents) needs to be submitted to the branch that handles the income tax file. Another option is for the Company itself to use the Director's role in MyTax to apply for the SPC.	We kindly request that HASiL consider making e-SPC available in TAeF for companies and LLPs, allowing tax agents to submit with attached related documents online, similar to e-CKHT
<u>Maklum Balas HASiL</u> Pengemukaan e-SPC melalui TAeF bagi syarikat masih di peringkat pembangunan. Buat masa ini, ejen cukai dibenarkan mengemukakan permohonan SPC secara manual. Fungsi pengemukaan e-SPC melalui TAeF dijangka tersedia untuk digunakan pada suku tahun pertama 2025.			

3.	SPC – submission through TAeF for CP22A and CP21	Currently, CP22A and CP21 still need to submit using the director's own MyTax or by appointing a representative to do it. However, some small companies may not have staff to handle it so they will ask tax agents to do it for them.	We kindly request that HASiL consider including the submission of CP22A and CP21 in the TAeF to expedite the submission process.
<u>Maklum Balas HASiL</u> Pengemukaan e-SPC Individu melalui TAeF masih dalam pembangunan, ejen cukai boleh menggunakan peranan individu untuk pengemukaan e-SPC. Fungsi pengemukaan e-SPC melalui TAeF dijangka tersedia untuk digunakan pada suku tahun pertama 2025.			
4.	Notification of change in accounting period (Form CP204B)	Currently, notification of a change in the accounting period must be submitted via an original signed hardcopy of Form CP204B to HASiL at Bandar Baru Bangi, KL.	We kindly request that HASiL consider allowing the online submission of CP204B.
<u>Maklum Balas HASiL</u> Pengemukaan CP204B secara dalam talian masih di peringkat pembangunan dan pengujian. Sistem dijangka siap dibangunkan pada suku tahun pertama 2025.			
5.	Notification of change in address (Form CP600B)	Taxpayers are required to submit a hardcopy of Form 600B with the original signature of the taxpayer or by updating their address in e-Kemaskini.	We kindly request that HASiL allow tax agents to submit Form CP600B via TAeF or access e-Kemaskini for updating client addresses.
<u>Maklum Balas HASiL</u> Fungsi untuk mengemaskini alamat pembayar cukai melalui TAeF telah sedia untuk digunakan. Ejen cukai yang dilantik dan diberi kebenaran oleh pembayar cukai (client) untuk akses e-Lejar dan Profil sahaja boleh mengemaskini alamat surat menyurat pembayar			

	cukai. Tindakan boleh diambil melalui menu TAeF > Pembayar Cukai > pilih tab Telah Diproses > pilih Pembayar Cukai > klik papar > klik tab Paparan Profil > klik <i>icon</i> Kemaskini Profil. Maklumat yang boleh dikemas kini terhad kepada alamat surat menyurat sahaja.	
6.	We refer to the below extract of the acknowledgement slip of the Capital Gains Tax (CGT) return form – 	i. The name shown under “<i>Pengakuan dan ditandatangani oleh</i>” does not match with the “<i>No. kelulusan ejen cukai</i>”. The name shown is the tax firm staff who made the submission, instead of the tax agent who owns the tax agent licence mentioned in the acknowledgement copy. We would appreciate it if HASiL could amend its system accordingly, to avoid mismatch and also for consistent presentation with ITRF acknowledgement slip.
	<u>Maklum Balas HASiL</u> Tindakan pembetulan telah diambil, dimana maklumat ejen cukai dan No.Kelulusan Ejen Cukai telah dipadankan seperti sepatutnya. Nama individu (staf) yang menghantar borang juga dipaparkan jika berkenaan.	
	ii. We noted that at the bottom of the acknowledgement slip, there is a space provided for “tanda tangan” for the person who made the submission to sign after filing the CGT return. We would like to clarify whether the return will be deemed incomplete if no signature is provided by the tax agent or authorised employee, especially since a declaration has already been made.	Please advise if HASiL could consider removing this signature requirement.
	<u>Maklum Balas HASiL</u> Tindakan pindaan telah diambil dimana tiada lagi medan untuk ditanda tangan seperti di lampiran. Tanda tangan adalah menggunakan sijil digital sahaja.	

	Form CGT 	iii. Further to item ii above, the sensitive personal information [i.e. Identity Card number and Tax Identification Number (TIN)] of the person who made the submission is being disclosed. We don't think such information is necessary for CGT filing purposes.	We would appreciate it if HASiL could urgently remove such sensitive personal information, as it may be in breach of the Personal Data Protection Act
		<u>Maklum Balas HASiL</u> Tindakan pindaan telah diambil, iaitu maklumat berkaitan nombor kad pengenalan tidak lagi dipaparkan.	
		iv. Form CGT is not able to switch to the Bahasa English version.	We kindly request that HASiL make the Bahasa English version of Form CGT available for e-filing submissions and for printing.
7.	e-CKHT system	Under the e-CKHT system, we found out that, as long as we have the TIN of another taxpayer, we could have access to the list of e-CKHT forms submitted under that particular taxpayer as shown below:	We believe this is in breach of the personal data protection. We kindly request HASiL to relook

		 From the extract above, you would note that there are 'info', 'view', and 'print' icons. By clicking on these icons, we can access information such as the property details that have been transacted.	into the system on an urgent basis.
	<u>Maklum Balas HASiL</u> Mulai 01 Mei 2024, tindakan penambahbaikan telah dilaksanakan dan pembayar cukai tidak dibenarkan untuk mengakses e-CKHT pembayar cukai lain.		
8.	After submission of CP204, the loading of the e-Pengesahan page takes a very long time. We have to wait a couple of minutes to download the submitted CP204.	This only happens for CP204 submissions. Form C submission is ok.	We kindly request HASiL to rectify the loading issue.
	<u>Maklum Balas HASiL</u> Masalah yang dihadapi mungkin berlaku semasa kadar akses yang tinggi bagi pengemukaan CP204 atau wujud masalah capaian rangkaian oleh penyedia perkhidmatan. HASiL tidak menetapkan sebarang had bagi capaian atau pengemukaan borang CP204.		

	Semakan yang dilakukan mendapati sistem dapat diakses dengan pantas dan proses muat turun boleh dilakukan dengan mudah. Pemantauan akan dilakukan dari masa ke masa khususnya pada tempoh puncak pengemukaan CP204 seperti pada 30 November 2024 kelak.		
9.	The loss of information/data saved in Form e-CP22 in the TAeF system before submission.	When preparing Form e-CP22 via the TAeF system, we observed that the information/data saved in Form e-CP22 tends to be lost after being "agih" to others. After the "agih" of Form e-CP22, the new form owner will only receive a blank e-CP22 with no taxpayer information/data. There were also instances where we faced the loss of data even before the e-CP22 was "agih".	We kindly request HASiL to troubleshoot and fix any bugs within TAeF, to ensure that it will maintain all the information/data in the Form e-CP22 (and all return e-Forms) until it's successfully submitted. Such instances of data loss will not just cause inconvenience to the users but also risk incorrect returns being submitted if any partial data loss caused by the system bug is not detected.
<u>Maklum Balas HASiL</u> Isu berkaitan kehilangan data telah diselesaikan dengan penambakan yang dibuat ke atas sistem berkaitan.			
10.	Form e-CP22 within the TAeF 2.0 system has a direct connection to the Employer's / Employer Representative's MyTax account.	We observed that the information entered by the Employer / Employer Representative via MyTax is also visible and can be edited/submitted by the tax agent via TAeF 2.0, and vice versa. This may result in Form e-	We kindly request HASiL to segregate the Forms e-CP22

		CP22 which is incomplete/incorrect (i.e. still in draft status) being accidentally submitted by either party. It also raises concerns relating to the security and privacy of sensitive data. Furthermore, both the MyTax system as well as TAeF 2.0 restrict the submission of e-CP22 to a combined daily quota only one submission can be done for one Form CP22 per Employer per day, regardless of whether this Form CP22 is submitted by a Tax Agent (via TAeF) or by the Employer (via MyTax). In this regard, if either the tax agent or the Employer had submitted a Form e-CP22 on a given day, no further submission can be made by the other user until the following day. This limitation may lead to inadvertent delays and/or late submissions.	which are prepared by the Employer / Employer Representative using MyTax, and the Forms e-CP22 prepared by tax agents using TAeF 2.0. Additionally, we request the removal of the restriction limiting submissions to one per day.
	<u>Maklum Balas HASiL</u> Penambahbaikan sistem telah dibuat dimana borang CP22 yang berstatus draf tidak lagi boleh dilihat oleh pengguna daripada aplikasi yang berbeza. Sebagai contoh, sekiranya draf CP22 telah diisi oleh Majikan/Wakil Majikan melalui MyTax, pengguna TAeF tidak akan boleh melihat draf CP22 berkenaan. Buat masa kini, sistem akan “reset” maklumat draf CP22 tersebut jika pengguna TAeF akses kepada CP22 berkenaan. Walaubagaimanapun pihak HASiL sedang mengkaji bagi membolehkan pada masa hadapan borang berstatus draf tersebut kekal untuk dilihat dan diambil tindakan oleh pengguna yang asal. Pada masa kini, pengemukaan e-CP22 adalah terhad kepada satu (1) penghantaran borang sahaja bagi hari yang sama. Cadangan ini diambil maklum untuk penambahbaikan pada masa hadapan.		

11.	TAEF page - request for Bahasa English option 	Currently, the TAEF page is available only in Bahasa Malaysia, and there is no option to switch to Bahasa English, even if we change the MyTax setting to Bahasa English before accessing TAEF	We kindly request HASiL to consider adding a Bahasa English option for accessing the TAEF page.
Maklum Balas HASiL HASiL mengambil maklum perkara yang dibangkitkan. Pembangunan TAEF dalam bahasa Inggeris akan dibangunkan dalam fasa berikutnya.			
MyTax			
12.	Dual tax agent appointments under the MyTax system.	A suggestion on the MyTax system for HASiL's consideration. Currently, based on our understanding, the MyTax system only allows a taxpayer to appoint one tax agent. However, there may be instances where Company A has appointed Tax Agent DEF for the filing of annual ITRF via the MyTax system, and at the same time, approaches Tax Agent XYZ for the filing of CGT return for a particular year of assessment. In this regard, Company A is unable to appoint Tax Agent XYZ in the current MyTax system to authorise Tax Agent XYZ to file the CGT return on behalf of the Company.	We kindly request HASiL to relook into the MyTax system to allow the dual appointment of tax agents, given that, it can be a common practice for a taxpayer to appoint different tax agents for filing of different tax returns. Otherwise, as an

			alternative solution, kindly advise if Tax Agent XYZ in the scenario is allowed to submit the tax agent appointment letter together with Form CP55 (authority to file returns electronically under Section 152 of the ITA 1967) to the HASiL branch that handles Company A's tax file.
	<u>Maklum Balas HASiL</u> Cadangan berkaitan diambil maklum untuk penambahbaikan sistem.		
13.	The ITRF release for the new year of assessment	Every year, e-filing for ITRF is only made available on 1 st March, and system providers are only able to release it later than this date.	We kindly request HASiL that the e-Filing system be made available on 1st January for the below returns: • Employers • Individuals, Partnerships, Associations, Deceased Persons' Estate, and Hindu Joint

			Families Limited Liability Partnerships, Trust Bodies, and Co-Operative Societies It allows sufficient time for ITRF preparation.
	<u>Maklum Balas HASiL</u> Sistem e-Filing disediakan setelah semua pindaan di dalam borang nyata dimuktamadkan dan Akta Kewangan telah diwartakan. Proses pindaan borang nyata perlu melalui beberapa proses semakan sebelum ianya diluluskan oleh Ketua Pengarah Hasil Dalam Negeri. Pembayar cukai dan ejen cukai adalah dinasihatkan untuk menggunakan sistem e-Filing yang disediakan oleh HASiL bagi memastikan pengemukaan borang nyata adalah teratur mengikut peruntukan undang-undang percukaian.		
14.	e-Ledger	e-Ledger is only available for 5 years.	We kindly request HASiL to extend the availability to a longer period, say for 10 years.
	<u>Maklum Balas HASiL</u> Buat masa kini, e-lejar memaparkan paparan rekod transaksi selama 5 tahun. Sekiranya pembayar cukai memerlukan paparan melebihi lima (5) tahun, pembayar cukai boleh menghubungi seksyen pungutan di negeri yang mengendalikan fail pembayar cukai.		
15.	Log in to TAeF through MyTax	Currently, when tax practitioners log in to TAeF through MyTax, the personal information on the individual (tax payable, submission, etc.) is displayed before the selection of TAeF from the menu. This leads to privacy issues.	We would like to suggest to HASiL that the personal information is to be hidden from the screen.
	<u>Maklum Balas HASiL</u> Setiap pengguna TaeF (termasuk staf) perlu dilantik dan didaftarkan oleh pentadbir sebelum boleh mengakses TAeF menggunakan MyTax individu itu sendiri. Maklumat yang dipaparkan di Dashboard MyTax adalah mengikut ID pengguna berkenaan. Ejen cukai		

	dinasihatkan tidak berkongsi ID / kata laluan bagi menjaga privasi maklumat percukaian peribadi.		
16.	WHT forms	Currently, submission of WHT forms through the e-WHT portal can only be done through the director's or representative's MyTax. <u>Maklum Balas HASiL</u> Akses melalui TAef adalah sebahagian daripada penambahbaikan e-WHT bagi membolehkan agen cukai yang telah dilantik untuk membuat pengemukaan borang cukai pegangan dan dijangka tersedia untuk digunakan pada 2025. e-WHT - Login to a draft form saved previously to amend the figure, then proceed with submission without saving the draft form again, but the system proceeded with the previously saved figure instead of the updated one. Need to save the updated form after editing before proceed submission. Issue encountered in July 2024.	We kindly request HASiL to allow the appointed tax agent to submit WHT forms through TAeF to help expedite the entire process. We kindly request that HASiL: i. Prevent taxpayers from proceeding with submission without saving amendments; - or ii. Ensure that the system submits the latest figures from the online form to avoid incorrect submissions when taxpayers wish to proceed directly after amending

			figures without saving the updated draft.
		<u>Maklum Balas HASiL</u> Pembayar cukai perlu klik pada butang ‘Kemaskini’ setiap kali pindaan maklumat dibuat sebelum diteruskan dengan janaan nombor bil. Sistem tidak akan menyimpan sebarang pindaan jika butang ‘Kemaskini’ tidak diklik. Nombor bil hanya akan dijana berdasarkan maklumat sebelumnya. Walau bagaimanapun, LHDNM mengambil maklum terhadap isu dan cadangan yang dibangkitkan serta akan membuat penambahbaikan bagi memastikan pembayar cukai mengikut proses yang sepatutnya.	
17.	The need to go through MyTax to access MyInvois Portal	e-Invoicing is a routine finance-related process within an organisation. However, the current system design is that, for a particular employee to have access to the Company’s MyInvois Portal to handle e-invoicing matters, this employee must first be authorised as a “Director Representative” in the Company’s MyTax Portal. By having such access to MyTax Portal, this employee will also have access to the Company’s tax profile.	We hope that HASiL could incorporate more specific access role(s) in MyTax Portal, when granting any user, access to the Company’s respective modules, e.g. MyInvois Portal, corporate tax returns/obligations, employer’s tax returns/obligations, etc.
	<u>Maklum Balas HASiL</u> Penambahbaikan lantikan wakil pengarah berdasarkan fungsi seperti dibawah sedang dalam pembangunan: a) Melaksanakan Fungsi Cukai Pendapatan		

	b) Melaksanakan Fungsi MyInvois c) Melaksanakan Fungsi Cukai Pendapatan dan MyInvois		
e-Invoice			
18.	Viewing submitted records limited to 1 month	We can only check our submitted records as early as 1 month from the day we log in.	We kindly request HASiL that the records be kept in the system at least for a year.
<u>Maklum Balas HASiL</u> Portal MyInvois telah ditambah baik pada 12 Oktober 2024 bagi memudahkan carian dokumen dalam tempoh masa tertentu. Bagi mengoptimumkan prestasi Portal MyInvois, pembayar cukai kini boleh membuat carian dokumen melalui kaedah seperti berikut:- 1. Carian Semua Dokumen - Pembayar cukai boleh membuat carian ke atas semua dokumen dalam tempoh 2 tahun kebelakang. Setiap carian adalah terhad kepada julat 31 hari. 2. Carian Dokumen Terkini - Pembayar cukai boleh membuat carian ke atas dokumen terkini dalam tempoh 31 hari dari tarikh atau dokumen semasa. Setiap carian adalah terhad kepada julat 10 hari.  MyInvois Portal FAQ EN BM  JIHAN ZAHIAH BINTI JC Documents Period 04/11/2024 - 14/11/2024   Apply Cancel Reject  Clear  Export All  Submitted  Received  Search All Documents  UUID / e-Invoice Code / Number Date And Time Received  Date And Time Issued Request for rejection date  Type / Version Currency Total Amount Supplier			
19.	Individuals located outside Malaysia and who do not have a TIN number, are not able to access MyTax/MyInvois Portal	This is applicable for MNCs with a shared service centre located outside Malaysia, whereby the finance function may be outsourced and supported by individuals located	We kindly request HASiL to design the MyTax/MyInvoi

		outside Malaysia and who do not have a TIN number. With the implementation of e-Invoicing where only individuals with Malaysian TIN can access the MyInvois Portal, these individuals would have to apply for a TIN in order to access MyTax/MyInvois portal if they need to continue to support our taxpayers, but the potential implication to these individuals would be an unnecessary filing of tax returns in Malaysia.	s Portal to cater for such access by individuals without TIN, or to allow special TIN meant for MyInvois but without any other tax obligations such as filing of tax returns, etc.												
	<u>Maklum Balas HASiL</u> Perkhidmatan Portal MyTax dan Portal MyInvois boleh diakses secara percuma oleh pembayar cukai yang berdaftar dan mempunyai nombor pengenalan cukai (TIN). Pengarah atau wakil Pengarah bukan warganegara Malaysia yang ingin menggunakan kemudahan ini dikehendaki menyemak kewujudan TIN terlebih dahulu atau membuat pendaftaran TIN secara dalam talian di e-Daftar. Pautan ke e-Daftar: https://www.hasil.gov.my/en/individual/individual-life-cycle/registration/online-e-daftar/ <table border="1"> <thead> <tr> <th>NO.</th><th>INDIVIDUAL CATEGORY</th><th>FILE TYPE</th><th>SUPPORTING DOCUMENTS</th></tr> </thead> <tbody> <tr> <td>1.</td><td>Non-citizen or non-resident</td><td>IG</td><td>Copy of passport / related document such as a copy of the social visit pass, UNCHR card and others for non-citizen or non-resident</td></tr> <tr> <td>2.</td><td>Temporary resident</td><td>IG</td><td>Copy of Temporary Resident Identification Card (MyKAS)</td></tr> </tbody> </table>			NO.	INDIVIDUAL CATEGORY	FILE TYPE	SUPPORTING DOCUMENTS	1.	Non-citizen or non-resident	IG	Copy of passport / related document such as a copy of the social visit pass, UNCHR card and others for non-citizen or non-resident	2.	Temporary resident	IG	Copy of Temporary Resident Identification Card (MyKAS)
NO.	INDIVIDUAL CATEGORY	FILE TYPE	SUPPORTING DOCUMENTS												
1.	Non-citizen or non-resident	IG	Copy of passport / related document such as a copy of the social visit pass, UNCHR card and others for non-citizen or non-resident												
2.	Temporary resident	IG	Copy of Temporary Resident Identification Card (MyKAS)												
20.	Changes made by HASiL in the Software Development Kit ("SDK") without Release Notes being issued on a timely manner or some changes were omitted from the release notes.	We observed that HASiL has been making changes in SDK periodically. However, such changes made from time to time were not being notified via a timely release note, or some changes were left out totally in any release notes. Without timely and accurate release notes, it is very difficult to monitor and detect any updates throughout the whole SDK of which the contents are growing.	We kindly request HASiL to communicate all SDK updates more clearly and promptly.												

	<u>Maklum Balas HASiL</u> Pihak HASiL ambil maklum untuk tindakan sewajarnya pada masa hadapan.		
21.	The HASiL had in August 2024 updated the SDK FAQs that, intermediaries will only be allowed to view and access e-Invoices that they have submitted on behalf of taxpayers. Intermediaries are not permitted to access or retrieve e-invoices submitted independently by taxpayers or e-invoices received by taxpayers.	This was introduced by HASiL at a very late stage. This has hindered all intermediaries from being able to retrieve e-invoice data from HASiL on behalf of taxpayers. The expectation from our clients is that the intermediary middleware tool that they are subscribing to, shall be able to assist them with all the necessary e-invoice-related tasks. This includes the retrieval of e-invoices data from HASiL in order for them to perform reconciliation and analysis to ensure full compliance. Typically, most taxpayers would want to use middleware software to download e-invoice data where they are the Receiver (i.e. e-invoices issued by others to them).	We suggest that instead of restricting Intermediaries from being able to perform the download of e-invoices that were not submitted by them, MyInvois should provide a function to Taxpayers via their MyInvois Portal to authorise/grant permissions to the appointed Intermediary to access/retrieve e-Invoices submitted independently by taxpayers or e-Invoices received by taxpayers from others.
	<u>Maklum Balas HASiL</u> Sistem MyInvois dibangunkan berdasarkan ketetapan dan dasar sedia ada selaras dengan undang-undang yang berkuat kuasa. HASiL tertakluk di bawah seksyen 138 Akta Cukai Pendapatan 1967, yang memperuntukkan bahawa semua maklumat pembayar cukai adalah		

	rahsia, termasuk data elektronik. Sehubungan itu, bagi menjaga integriti dan melindungi hak privasi pembayar cukai, perantara tidak dibenarkan untuk mengakses atau mendapatkan e-Invois yang bukan dikeluarkan oleh mereka atau e-Invois yang diterima secara terus oleh pembayar cukai bagi memastikan kerahsiaan maklumat terus terpelihara.		
22.	The need to include “UUID and Internal Invoice Number of the original e-invoice” in a Credit/Debit/Refund Note – this requirement is too challenging when it comes to “Consolidated” CN/DN/RN.	A Consolidated CN/DN/RN will contain up to 100 or more CN/DN/RN receipts, of which the corresponding “original sales receipts” could have been reported to HASiL previously via multiple “original Consolidated e-Invoices”. To trace the “UUID” of such “original Consolidated e-Invoice” where a particular “original receipt” resides, will be technically challenging. In addition, the need to include every single “UUID of the original Consolidated e-Invoice” for each of the individual CN/DN/RN into one Consolidated CN/DN/CN, will be overwhelming too (and have an impact on the file size limit of 300KB per invoice).	We kindly request HASiL to consider the exemption for Consolidated CN/DN/RN to include the “UUID and internal invoice number of the original e-Invoices”.
	<u>Maklum Balas HASiL</u> Pembetulan ke atas e-Invois yang telah dihantar boleh dibuat melalui pengeluaran e-Invois Nota Kredit, Nota Debit dan Nota Bayaran Balik. Sekiranya pembayar cukai ingin mengeluarkan satu e-Invois Nota Kredit untuk membetulkan beberapa e-Invois asal terdahulu, pembayar cukai perlu merujuk kepada Nombor ID Unik bagi setiap e-Invois yang ingin diselaraskan. Nombor ID Unik ini perlu dimasukkan ke dalam medan “Nombor Rujukan e-Invois Asal”. Sekiranya pelarasan ingin dibuat ke atas transaksi sebelum pelaksanaan e-Invois, pembayar cukai boleh memasukkan “NA” ke dalam medan “Nombor Rujukan e-Invois Asal”. Sebagai alternatif, pembayar cukai juga digalakkan untuk mengeluarkan e-Invois bagi setiap transaksi berbanding e-Invois yang disatukan.		
23.	Maximum file size limit per invoice of 300KB – this is not practical for businesses with huge volumes of transactions.	To stay safe below this limit of 300KB per invoice, it is very challenging, particularly for the scenarios listed below: a) 100 receipts in one Consolidated e-Invoices will result in a high number of Consolidated e-Invoices needed b) One normal transaction invoice with more than 200	We kindly request HASiL to increase the “file size limit per invoice”, so long as the submission size is below the 5MB limit per payload

		Line Items – this is not possible to be submitted	submitted.
<u>Maklum Balas HASiL</u> Bagi menangani isu saiz fail yang melebihi had maksimum 300KB, HASiL menasihatkan pembayar cukai untuk menggunakan teknik ‘minification’. Teknik ini merupakan proses mengecilkan saiz fail atau kod tanpa mengubah fungsi asal dokumen. Proses ini melibatkan penghapusan ruang kosong (<i>unnecessary whitespace</i>), komen dan format yang tidak diperlukan, seterusnya mengurangkan saiz fail dengan ketara. Langkah-langkah untuk mengecilkan saiz dokumen XML/JSON: • <i>Remove Unnecessary Whitespace: Eliminate spaces, tabs and line breaks that are not required for the document's structure.</i> • <i>Remove Comments: Strip out any comments that do not affect the document's functionality.</i> • <i>Optimize Formatting: Ensure that the document is formatted in the most compact way possible.</i> Dengan mengikuti langkah-langkah ini, dokumen XML/JSON dapat disimpan dalam had saiz 300KB yang ditetapkan.			
e-Services			
24.	Payment of income tax	To ease taxpayers to settle income tax payments, more payment channels should be made available.	We kindly request HASiL to make available more channels for payment of income tax e.g. credit card, App payment (Sarawak Pay, Grab Pay, etc), without any charges to taxpayers.
<u>Maklum Balas HASiL</u> HASiL terus berusaha memperluas pilihan perkhidmatan bayaran cukai bagi memudahkan pembayar cukai melaksanakan			

tanggungjawab mereka dengan menyediakan pelbagai saluran bayaran seiring dengan teknologi dan keperluan semasa. Pelaksanaan tertakluk kepada Arahan Perbendaharaan yang dikeluarkan oleh Kementerian Kewangan. Pada masa ini saluran bayaran yang disediakan adalah:

1. Portal e-Perkhidmatan HASiL

a) Perkhidmatan ByrHASiL di pautan <https://byrhasil.hasil.gov.my/>

Bayaran melalui Financial Process Exchange (FPX)

b) Kaunter Pusat Pengurusan Terimaan Hasil Kuala Lumpur

- Cukai Keuntungan Harta Tanah (CKHT) – Pegangan Oleh Pemeroleh Di bawah Seksyen 21B ACKHT 1967/ Cukai Pendapatan Penghibur Awam (Seniman Kembara)/ Cukai Pegangan/ Kompaun/ Komisyen Seksyen 107D
- Cukai Pendapatan – Bayaran melalui Kad Kredit/Kad Debit yang dikeluarkan di Malaysia.

2. Bank komersial yang dilantik oleh HASiL

a) Kaunter bank

b) Portal perbankan internet

c) Automated Teller Machine (ATM)

3. Bayaran melalui Telegraphic Transfer (TT)/ Electronic Fund Transfer (EFT) / Interbank Giro (IBG) menggunakan nombor Virtual Account (VA) janaan e-TT di pautan <https://ett.hasil.gov.my/>

4. Kaunter Pos Malaysia

HASiL akan turut melaksanakan penambahbaikan bayaran *Financial Process Exchange* (FPX) kepada *Real-time Retail Payments Platform* (RPP) yang dijangka akan mula dilaksanakan dalam tahun 2026 menggunakan DuitNow Online Banking/Wallets (DOBW) yang membolehkan pengguna melakukan transaksi bayaran dalam talian secara lebih lancar dan selamat termasuklah penggunaan e-wallet.

HASiL juga terbuka untuk memperluas skop perkhidmatan terimaan bayaran cukai dengan agensi penyedia pembayaran dalam talian serta meneroka saluran bayaran baharu seperti melalui Pos Automated Machine (PAM) dengan Pos Malaysia dan penyedia perkhidmatan e-wallet lain. Caj bayaran bagi seluruh pembayaran secara dalam talian termasuklah kad kredit dan kad debit adalah ditanggung oleh Kerajaan.

25.	e-Temujanji	The appointment was made via e-Temujanji but were informed by the ticketing officer in the new Penang office that we still have to take a number and wait for our turn (nearly 1 hour wait during personal tax filing period). The objective of using e-Temujanji is to fix an appointment time to avoid queuing up.	We suggest to bypass the queue number and for the specific officer to be available for the meeting as fixed via e-Temujanji.
<u>Maklum Balas HASiL</u> Layanan perkhidmatan melalui Sistem e-JanjiTemu HASiL memberikan kemudahan kepada pembayar cukai untuk membuat janji temu mengikut tarikh dan masa yang dipilih tanpa perlu menunggu lama di kaunter. Berdasarkan arahan pelaksanaan, Pembayar cukai yang membuat e-temujanji tidak perlu menunggu dalam <i>queue system</i> sepertimana pembayar cukai yang hadir terus ke kaunter. Berdasarkan semakan, ia merupakan kes terpencil dan tidak melibatkan isu berkaitan sistem / operasi HASiL. Sebagai penambahbaikan, HASiL akan membuat teguran dan pemakluman semula kepada negeri khususnya melibatkan pegawai <i>front office</i> berkaitan perkara ini demi memastikan layanan yang terbaik diberikan kepada pembayar cukai.			
26.	HASiL Livechat	Currently, there is no queue/waiting number such as "you are number xx in the queue" like some other chatbots of banks or even Telekom. Currently, users have no idea how long is the queue to estimate waiting time or when it will be their turn.	We would like to suggest showing the queue waiting number so users can gauge whether to exit and do other work or continue to wait.
<u>Maklum Balas HASiL</u> HASiL ambil maklum berkaitan cadangan ini dan akan memperhalusi cadangan penambahbaikan maklumat <i>queue number</i> dalam pembangunan sistem <i>live chat</i> yang akan datang.			
27.	Challenges in communicating with HASiL	It is very hard to get the officer in charge by phone and sometimes there is no e-mail provided for us to reply to HASiL. As such, we tried to use the Customer Feedback System Form to reach out to HASiL. However, so far for all the feedback forms that we have submitted over the years, we have never gotten a reply.	We kindly request HASiL that a dedicated officer being appointed to review Customer Feedback Form that has been received and

			provide a response within 7 to 14 working days.
<u>Maklum Balas HASiL</u> Piagam Pelanggan HASiL berkenaan Borang Maklum Balas Pelanggan (BMP) adalah seperti berikut: 1. Pertanyaan Am – Dalam tempoh 7 hari bekerja 2. Pertanyaan Percukaian – Dalam tempoh 21 hari bekerja. Maklum balas dan semakan lanjut perlu dibuat sekiranya terdapat isu BMP yang tidak dijawab oleh HASiL. Mohon berikan Nombor Penghantaran BMP/CFF untuk semakan susulan HASiL sewajarnya.			
MITRS			
28.	Challenges for smaller tax firms	This will be compulsory from YA 2025. Many smaller tax firms are still using Excel for tax computations. It would be a lot of extra work for them to fill up the MITRS worksheets manually from data that is already available from the tax computation unless they invest in tax software.	We kindly request HASiL to auto-populate the worksheets from data that is available from Form C as much as possible and also from data from prior years. i. We would like to know when linked to Form C, where possible, only the relevant/compulsory worksheets will appear to be filled up with pre-populated

			data. ii. Is it possible to still delay the implementation to only make it compulsory for certain cases under audit/investigation? The worksheets have been there since the start of self-assessment, but a few years after that, it was not compulsory as long as the same data was available from the tax computation.
<u>Maklum Balas HASiL</u> Program Memfail bagi Dokumen Yang Ditentukan Di Bawah Seksyen 82B ACP 1967 melalui MITRS dijangka akan dikeluarkan kepada awam pada awal Disember 2024. Untuk makluman, pelaksanaan pengemukaan dokumen sokongan ini akan dibuat secara berperingkat bermula dengan kategori syarikat (C) dan Perkongsian Liabiliti Terhad (PLT) mulai tahun taksiran 2025. Dokumen sokongan yang ditentukan perlu dimuat naik melalui MITRS dan tiada keperluan untuk mengisi helaian kerja seperti sebelum ini. Untuk permulaan dokumen sokongan yang perlu dimuat naik adalah penyata kewangan dan maklumat berkaitan pengiraan cukai. Platform MITRS versi terkini dijangka boleh diakses melalui Portal MyTax mulai 1 April 2025, selari dengan penyediaan e-Filing C dan PLT TT 2025. Maklumat lanjut boleh dirujuk apabila program memfail dikeluarkan pada Disember nanti.			
Any System Related			
29.	Phone connectivity issues in the Penang office	Currently, Penang office officer's phones are directly linked to the officers' laptops. If the officer is not in	We would like to suggest that the

		the office, once you dial the extension, the line will immediately cut off without any ringing tone.	phone system have a customisable standard automated answering machine to inform if the officer is away and when he/she will be back to work so that users don't have to keep trying every day to call/reach that officer.
	<u>Maklum Balas HASiL</u> HASiL dalam usaha ke arah pelaksanaan penggunaan sistem yang lebih menjimatkan masa dan kos untuk menambahbaik sistem telefon di peringkat negeri. Cadangan CTIM untuk mewujudkan sistem telefon yang mempunyai mesin menjawab secara seragam dan automatik dilihat sebagai satu pilihan yang baik kepada HASiL dan pembayar cukai. Alternatifnya, pembayar cukai disaran untuk menggunakan saluran e-mel pegawai (sekiranya tahu nama dan emel pegawai) atau menggunakan saluran Borang Maklum Balas Pelanggan (BMP) bagi kes umum.		
30.	HASiL SDK API, API call X-Rate-Limit-Limit (e-invoice)	The current limit of 2,000 transactions per minute is insufficient for high-volume cases and for intermediary providers. This resulted in multiple IP addresses required and additional costs incurred by the intermediary providers which will be passed down to the taxpayers.	We kindly request HASiL to remove the limitation.
	<u>Maklum Balas HASiL</u> X-Rate-Limit adalah satu tajuk HTTP yang digunakan untuk menunjukkan jumlah maksimum permintaan yang boleh dibuat oleh klien ke API dalam tempoh masa yang ditetapkan (contohnya, 1 minit) bagi membantu untuk mengelakkan beban berlebihan pada pelayan. Had yang dibenarkan untuk panggilan API bergantung pada persekitaran (Sandbox atau Production) dan panggilan API tertentu. Sebagai contoh: a) Had kadar untuk 'Login as Taxpayer System' adalah 1 permintaan sesaat di Sandbox dan 7,500 permintaan seminit di Production. b) Had kadar untuk 'Get Document Details' adalah 2 permintaan sesaat (per ID klien) di Sandbox dan 7,500 permintaan seminit di		

	Production. Had-had ini dilaksanakan untuk mengoptimumkan prestasi sistem. Pembayar cukai dinasihatkan untuk sentiasa menyemak amalan integrasi yang disyorkan di 'https://sdk.myinvois.hasil.gov.my/integration-practices' bagi memastikan integrasi ERP mereka selaras dengan amalan ini dan mengikuti pola integrasi yang optimum.		
31.	As of today, the MITRS microsite (https://www.hasil.gov.my/pautanpantas/perkhidmatan/mitrs/) published by HASiL has not been updated with the latest documentation. While these reference documents are no longer found on the Bahasa Malaysia website, but they can still be found on the Bahasa English website. We noted that the MITRS Technical Document was dated back to the year 2020, while the Taxonomy and Data Model for YA2024 have not been published. Based on an email reply from HASiL's MITRS working team back in March 2024, we were informed that HASiL is in the midst of reviewing and finalising the new MITRS submission method. Therefore, the previous MITRS test environment is no longer available.	As this MITRS under Section 82B of the ITA 1967 will take effect from YA2025, the first batch of taxpayers impacted will be those with January financial year-end where their YA2025 MITRS will be due in September 2025. Hence, it is very crucial that these specifications to be made available as soon as possible, to allow adequate preparation time for all stakeholders, since the tax return preparation work for January year-end taxpayers will begin from February 2025 onwards.	We kindly seek HASiL's support to urgently provide the MITRS specifications via a detailed SDK as well as the Sandbox test environment, to enable all software providers to develop and integrate their systems with HASiL's MITRS.
	<u>Maklum Balas HASiL</u> Program Memfail bagi Dokumen Yang Ditentukan Di Bawah Seksyen 82B ACP 1967 melalui MITRS dijangka akan dikeluarkan kepada awam pada awal Disember 2024. Untuk makluman, pelaksanaan pengemukaan dokumen sokongan ini akan dibuat secara berperingkat bermula dengan kategori syarikat (C) dan Perkongsian Liabiliti Terhad (PLT) mulai tahun taksiran 2025. Dokumen sokongan yang ditentukan perlu dimuatnaik melalui MITRS dan tiada keperluan untuk mengisi helaian kerja seperti sebelum ini. Untuk permulaan dokumen sokongan yang perlu dimuat naik adalah penyata kewangan dan maklumat berkaitan pengiraan cukai. Platform MITRS versi terkini dijangka boleh diakses melalui Portal MyTax mulai 1 April 2025, selari dengan penyediaan e-Filing C dan PLT TT 2025. Maklumat lanjut boleh dirujuk apabila program memfail dikeluarkan pada Disember nanti.		

Others			
32.	Unable to use the search function	There are some publications such as public rulings which were uploaded in image/scanned pdf format instead of the normal searchable pdf format. This causes inconvenience as it is difficult to refer to when we wish to search keywords instead of reading the whole publication. Example: PR 02/2024.	We kindly request HASiL to upload all publications/notes (i.e. Public Rulings, Media Release, Guidelines, etc.) in the normal searchable PDF format.
<u>Maklum Balas HASiL</u> Tindakan pembetulan telah diambil dan KU 2/2024 telah dimuat naik semula dalam bentuk PDF searchable.			

Lampiran 3

NON-TECHNICAL TAX COMPLIANCE AND OPERATIONAL ISSUES

No.	Type of NonTechnical 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.	Revision of Estimate of Tax Payable (ETP) in the 6 th month of the basis period and Issuance of Notice of Instalment Payment ["Form CP205"] by the Inland Revenue Board ["IRB"] to Reinstate the Original Tax Estimate.	Based on the IRB's recent practice, we notice that the IRB has rejected few submissions of lower ETP in the 6 th month of the basis period of year of assessment (YA 2024) as permitted under Section 107C(7) ¹ of the Income Tax Act 1967 ["ITA 1967"]. This rejections were made pursuant to Section 107C(8) ¹ of the ITA 1967. Thereafter, Forms CP205 were issued by the IRB to reinstate the original initial ETP which set forth the same instalment scheme issued previously.	In the past, the IRB has applied the provision of Section 107C(8) of the ITA 1967 to issue a directive ('Form CP205') requiring a company to comply the instalment scheme in situations where there was a failure to furnish an initial ETP or change of accounting period which is deemed to be necessary. The same was also provided in the Operational Guidelines No. 1/2021.

¹ Section 107C(7) of the ITA 1967 provides that a company, limited liability partnership ["LLP"], trust body or co-operative society may in the sixth month, the ninth month or the eleventh month, or in all three months of the basis period for a year of assessment furnish to the Director General of Inland Revenue a revised estimate of its tax payable for that year in a prescribed form and –

- (a) where the revised estimate exceeds the amount of instalments which is payable in that year prior to that revised estimate, the difference shall be payable in the remaining instalments in equal proportion; or
- (b) where the amount of instalments which is payable in that year prior to that revised estimate exceeds the revised estimate, the remaining instalments shall cease immediately.

¹ Section 107C(8) of the ITA 1967 provides that notwithstanding subsections (1), (3), (4), (5), (6) and (7), the Director General may direct such company, LLP, trust body or cooperative society to make payment by instalments on account of tax which is or may be payable by that company, LLP, trust body or co-operative society for a year of assessment at such times and of such amounts as the Director General may direct and such account of tax shall be deemed for the purpose of subsection (10) to be the revised estimate of tax payable by that company, LLP, trust body or co-operative society for that year of assessment:

Provided that, where the direction is made before the ninth month of the basis period for that year of assessment, that company, LLP, trust body or co-operative society may furnish a revised estimate of its tax payable for that year of assessment in accordance with subsection (7).

NON-TECHNICAL TAX COMPLIANCE AND OPERATIONAL ISSUES

No.	Type of NonTechnical 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
	A copy of the letter from IRB is attached for your reference (Appendix 1).	The reason given was that based on the IRB's observation, the companies have recorded good business performance for the first quarter of the year 2024. Based on the verbal conversation with the IRB officer, it is unlikely that appeals by the taxpayers will be considered favourably by the IRB at this point in time. We understand that there are many taxpayers facing the same issue.	However, in the recent cases on the issuance of Form CP205 under Section 107C(8) of the ITA 1967, we are of the opinion that it is not supported with any justifiable ground. There is no availability of the business performance of such companies for the first quarter of the year 2024 in public domain or requested by the IRB. In view of this, the reason given by the IRB stating that the companies have achieved good business performance and rejection of the taxpayers' submission of revision of ETP in the 6th month of the basis period is implausible. In practice, revision of ETP is made based on the latest management accounts and/or projections for the remaining period of the year. It is noteworthy that the mere reason of an overall improvement of the business performance of an industry does not by itself mean that all companies within that industry will record good profits. This directive by the Director General will badly affect a company's cashflow as there is a

NON-TECHNICAL TAX COMPLIANCE AND OPERATIONAL ISSUES

No.	Type of NonTechnical 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
			mismatch of income and tax payments. Not to mention, any overpayment of tax as a result of such directive will take some time to be refunded by the IRB. If Section 107C(8) of the ITA 1967 is allowed to be unjustly applied to reject submission of ETP in the 6th month (a statutory revision), there is no guarantee that the same will not apply to the 9th and 11th month revisions. The spirit of Section 107C of the ITA 1967 in general is to ensure that taxpayers pay their taxes based on the pay-as-you-earn mechanism under the self-assessment system regime. In the spirit of fair and equitable tax system, the provisions under Section 107C(7) of the ITA 1967 should be respected, whereas Section 107C(8) of the ITA 1967 should not be loosely applied to avoid it being wrongly perceived as misuse of power in the eyes of taxpayers.

NON-TECHNICAL TAX COMPLIANCE AND OPERATIONAL ISSUES

No.	Type of NonTechnical 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
			Afterall, Section 107C(10) of the ITA 1967 has been put in place to deter taxpayers from underestimating the estimate of tax payable by no more than 30% of the actual tax payable. In view of the above, we are of the opinion that the IRB should not apply Section 107C(8) of the ITA 1967 on the revision of ETP in the statutory months (i.e. 6th, 9th & 11th) of the basis period.
	<u>Maklum Balas HASiL</u> Pindaan anggaran cukai oleh Ketua Pengarah HASiL berdasarkan pindaan anggaran cukai yang dikemukakan syarikat bagi bulan ke-6 dan ke-9 telah dikeluarkan di bawah subseksyen 107C(8) ACP 1967 kepada beberapa syarikat berdasarkan kriteria berikut: a) Syarikat tersenarai di BSKL yang menunjukkan prestasi lebih baik pada suku pertama dan kedua tahun 2024 b) Syarikat yang didapati mempunyai trend mengemukakan anggaran cukai asal rendah dan mengemukakan pindaan menurun pada bulan ke-6 tanpa mengambilkira prestasi sebenar perniagaan c) Syarikat yang berada dalam sektor ekonomi yang merekodkan pertumbuhan KDNK yang tinggi pada Suku Pertama dan Kedua Tahun 2024. Panggilan telefon dan soal selidik telah dilakukan terhadap beberapa syarikat sebelum pindaan dikeluarkan. Syarikat yang terlibat juga mempunyai hak untuk mengemukakan rayuan bagi membatalkan pindaan anggaran cukai dengan mengemukakan alasan dan dokumen sokongan bagi pertimbangan HASiL.		

No.	Type of NonTechnical 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 sedia menerima sebarang rayuan anggaran Cukai yang dikemukakan oleh pembayar cukai. Pertimbangan rayuan boleh diberikan berdasarkan merit kes yang dinyatakan oleh pembayar cukai. HASiL juga bersedia untuk mengadakan pertemuan dengan pembayar cukai khusus bagi meneliti secara lanjut rayuan yang dikemukakan.		
2.	MyTax TAeF 2.0	We would like to request that the IRB includes the option for TAeF users to access the CP22 and e-SPC. We believe that this will simplify the tax declaration process and increase transparency and efficiency for taxpayers and tax agents.	To enable tax agents to e-file the documents for CP 22 and e-SPC.
	<u>Maklum Balas HASiL</u> e-CP22 telah tersedia untuk digunakan oleh ejen cukai mulai 14 Ogos 2024. Walau bagaimanapun, e-SPC Individu dan Organisasi bagi TAeF masih dalam pembangunan. Ejen cukai akan dimaklumkan setelah fungsi berkenaan telah sedia untuk digunakan.		

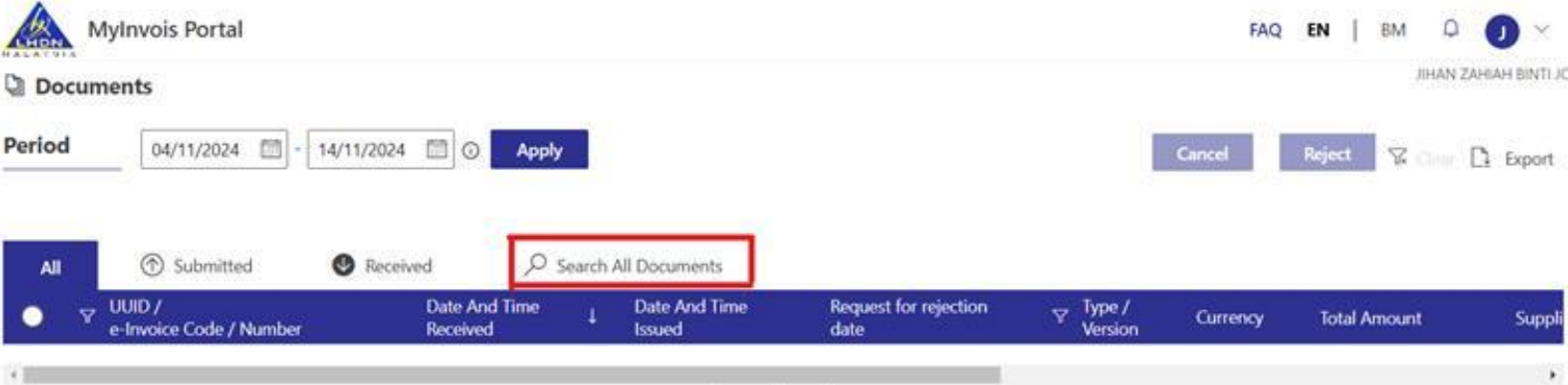
NON-TECHNICAL TAX COMPLIANCE AND OPERATIONAL ISSUES

No.	Type of NonTechnical 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.	Application process for stamp duty relief pursuant to Section 15 and Section 15A of the Stamp Act 1949	According to the IRB's recent practice, taxpayers must adjudicate their instruments and pay the relevant stamp duties before submitting their stamp duty relief applications. This requirement has extended the overall process to between 6 to 9 months. Further, it's worth noting that the initial payment of stamp duty can create a financial burden for some taxpayers. Even if relief is eventually granted, the refund will only be processed a few months after the approval is given. Some supporting documents requested by the Stamp Officer were not explicitly outlined in the guidelines issued by the IRB on 1st March 2022. As a result, this has led to additional delays in the stamp duty relief application process.	In the past, the IRB accepted stamp duty relief applications without requiring adjudication of the instruments. We propose that the IRB or the Stamp Collector's office should continue this practice by accepting taxpayers' applications and reviewing the cases for approval. Taxpayers would still need to adjudicate their documents and pay the relevant stamp duties if their application is disapproved. Ultimately, this approach would benefit both parties by avoiding unnecessary delays and facilitating a more efficient resolution of the matter. We hope the guidelines will be revised or updated accordingly to clearly specify all the relevant supporting documents required by the Stamp Officer for processing relief applications, in order to prevent delays in the process.
<u>Maklum Balas HASiL</u> Garis panduan permohonan seksyen 15 dan 15A yang telah dimuat naik ke Portal Rasmi LHDNM pada 24 Mac 2022 adalah bertujuan untuk memperjelaskan peruntukan Akta sedia ada dan menyeragamkan prosedur permohonan relif di bawah Seksyen 15/15A Akta Setem.			

No.	Type of NonTechnical 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
	Isu Application process for stamp duty relief pursuant to Section 15 and Section 15A of the Stamp Act 1949 ini juga sedang dibincangkan dalam Technical Working Group on Taxation (TWGT) Meeting dan kini dalam semakan Bahagian Cukai, Kementerian Kewangan Malaysia.		
4.	Submission of Form Q	Recently, one of our members encountered the rejection of their submission of Notices of Appeal to the Special Commissioners of Income Tax ["Forms Q"] by the IRB. The reason given by the IRB officer was that the Forms Q <u>cannot be stapled or have punched holes</u>. A similar issue occurred in the year 2022, where another IRB officer rejected the submission because the signatory on the Forms Q <u>did not use a black ballpoint pen</u>.	To prevent similar incidents in the future, we would appreciate it if we could clarify with your Board whether such actions could result in the rejection of Forms Q submissions. We also kindly request that your Board consider updating these requirements in the Guide to Filing a Notice of Appeal (Form Q).
	<u>Maklum Balas HASiL</u> Ini bukan merupakan amalan pihak HASiL untuk menolak Borang Q atas alasan-alasan yang dinyatakan seperti di atas. Walau bagaimanapun, HASiL mengambil maklum mengenai isu yang dibangkitkan ini. Pihak HASiL percaya bahawa ini adalah kes yang terpencil. Keutamaan pihak HASiL semasa penerimaan Borang Q adalah dipastikan bahawa borang tersebut diisi dengan maklumat yang lengkap dan kandungannya boleh dibaca untuk diterima oleh pihak PKCP nanti.		

NON-TECHNICAL TAX COMPLIANCE AND OPERATIONAL ISSUES

No.	Type of NonTechnical 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.	Retrieval of Validated E-Invoice Data from MyInvois Portal	We note that the MyInvois portal currently allows taxpayers to retrieve validated e-invoice data with a maximum search window of 10 days. Please find the screenshot in Appendix 2 for easy reference. Taxpayers are facing challenges in downloading the data for their internal reconciliation and verification purposes.	The Institutes propose expanding the search window period from 10 days to 31 days.
<u>Maklum Balas HASiL</u> Portal MyInvois telah ditambah baik pada 12 Oktober 2024 bagi memudahkan carian dokumen dalam tempoh masa tertentu. Bagi mengoptimumkan prestasi Portal MyInvois, pembayar cukai kini boleh membuat carian dokumen melalui kaedah seperti berikut:- 1. Carian Semua Dokumen - Pembayar cukai boleh membuat carian ke atas semua dokumen dalam tempoh 2 tahun kebelakang. Setiap carian adalah terhad kepada julat 31 hari. 2. Carian Dokumen Terkini - Pembayar cukai boleh membuat carian ke atas dokumen terkini dalam tempoh 31 hari dari tarikh atau dokumen semasa. Setiap carian adalah terhad kepada julat 10 hari.			

No.	Type of NonTechnical 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
	 The screenshot shows the MyInvois Portal interface. At the top, there's a header with the LHDN logo, 'MyInvois Portal', and navigation links for FAQ, EN, BM, and a user profile icon labeled 'JIHAN ZAHIAH BINTI JC'. Below the header, the 'Documents' section is visible. It includes a 'Period' filter with date pickers for '04/11/2024' and '14/11/2024', an 'Apply' button, and 'Cancel' and 'Reject' buttons. A search bar labeled 'Search All Documents' is highlighted with a red box. Below the search bar, there are tabs for 'All', 'Submitted', and 'Received'. At the bottom, a table header is visible with columns: 'UUID / e-Invoice Code / Number', 'Date And Time Received', 'Date And Time Issued', 'Request for rejection date', 'Type / Version', 'Currency', 'Total Amount', and 'Suppli'.		



SEKSYEN PENGURUSAN REKOD DAN MAKLUMAT PERCUKAIAN
JABATAN OPERASI CUKAI
MENARA HASIL BANGI
NO. 3, JALAN 9/10, SEKSYEN 9,
43650, BANDAR BARU BANGI, SELANGOR
TELEFON : 03-8913 3800

No. Rujukan : [REDACTED]
[No. Pendaftaran]
No. Pengenalan Cukai : [REDACTED]
Tarikh : [REDACTED]

Pengurus Cukai



Tuan,

PINDAAN ANGGARAN CUKAI KENA DIBAYAR (CP204) BAGI TAHUN TAKSIRAN 2024

Adalah saya dengan hormatnya merujuk kepada perkara di atas serta pindaan anggaran cukai yang telah dikemukakan menerusi medium e-CP204A pada 13/06/2024 juga adalah turut berkaitan.

2. Berdasarkan pemerhatian Lembaga Hasil Dalam Negeri Malaysia (LHDNM), prestasi syarikat tuan mencatatkan rekod perniagaan yang memberangsangkan bagi suku tahun pertama tahun 2024 berbanding tahun sebelumnya.
3. Sehubungan itu, pindaan menurun anggaran cukai yang telah dikemukakan pada bulan ke-6 tempoh asas bagi Tahun Taksiran 2024 adalah diselaraskan semula dengan mengikut anggaran asal yang telah dikemukakan sebelum pindaan bulan ke-6 tersebut.
4. Pelaksanaan pelarasan semula jadual anggaran cukai (CP205) mengikut anggaran asal adalah bersandarkan kepada peruntukan Akta Cukai Pendapatan 1967

.../2

-2-

(ACP) yang masih memberikan kuasa kepada Ketua Pengarah Hasil Dalam Negeri (KPHDN) di bawah subseksyen 107C(8) untuk mengarahkan sesuatu syarikat, perkongsian liabiliti terhad, badan amanah dan koperasi untuk membuat bayaran anggaran cukai bagi suatu tahun taksiran mengikut amaun tertentu walaupun pindaan anggaran cukai di bawah subseksyen 107C(7) ACP telah dikemukakan.

5. Oleh itu, syarikat tuan hendaklah membuat bayaran ansuran bulanan mengikut amaun CP205 terkini yang dilampirkan bersama-sama surat ini. Sekiranya ansuran bulan Julai 2024 telah dibuat mengikut amaun pindaan menurun, perbezaan antara amaun tersebut dengan CP205 terkini hendaklah diselesaikan sebelum 31 Julai 2024. Kenaikan di bawah subseksyen 107C(9) ACP juga tidak akan dikenakan di atas kelewatan membuat bayaran ke atas amaun perbezaan tersebut.

6. Sila maklum bahawa peruntukan sedia ada untuk membuat pindaan pada bulan ke-9 dan ke-11 tempoh asas adalah masih dibenarkan seperti yang diperuntukkan di bawah subseksyen 107C(7) ACP.

Sekian, terima kasih.

“ MALAYSIA MADANI ”

“ BERKHIDMAT UNTUK NEGARA ”

“ BERSAMA-SAMA MEMBANGUNKAN NEGARA ”

Saya yang menjalankan amanah,



(NOR ANASFAHMI BIN MOHD ANAS)

Pengarah

Seksyen Pengurusan Rekod dan Maklumat Percukaian

Jabatan Operasi Cukai

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

Lembaga Hasil Dalam Negeri Malaysia

-3-

Salinan kepada : Pengarah
Jabatan Operasi Cukai
:
Pengarah
Jabatan Pungutan Hasil

Appendix 2

The Submission date range should not exceed the maximum allowed search window of 10 days.

Period

10/10/2024

-

21/10/2024

Apply

Cancel

Reject

Clear

Export

All

Submitted

Received

Search All Documents

UUID / e-Invoice Code / Number

Date And Time Received

↓

Date And Time Issued

Request for rejection date

Type / Version

Current

No records to show

**SOALAN/ISU TAMBAHAN
MESYUARAT DIALOG DESIRE TAHUN 2024
LEMBAGA HASIL DALAM NEGERI MALAYSIA (HASiL) BERSAMA
BADAN PROFESIONAL DAN PENGAMAL PERCUKAIAN**

BIL.	PERKARA BERBANGKIT	BADAN PROFESIONAL	MAKLUM BALAS HASiL
1.	Soal selidik trend anggaran cukai syarikat.	CTIM	HASiL mengambil maklum perkara ini dan telah menghubungi LHDNM Negeri berkenaan untuk memastikan tiada kekeliruan dan tidak berulang pada masa hadapan. Siri soalan panduan berkenaan adalah untuk rujukan dalaman sahaja dan tidak sepatutnya dikemukakan secara langsung kepada syarikat.
2	Fungsi Carian <i>Tax Identification Number</i> (TIN).	MIA	Aplikasi berkaitan carian kepada pembayar cukai sedang dibangunkan dan dijangka akan boleh digunakan mulai Januari 2025. Pembukaan aplikasi carian TIN kepada awam adalah tertakluk kepada kelulusan pindaan akta yang dibentangkan di dalam Bajet 2025.

BIL.	PERKARA BERBANGKIT	BADAN PROFESIONAL	MAKLUM BALAS HASIL
3.	Keperluan Dokumen di Bawah Seksyen 514 Akta Syarikat bagi Permohonan Surat Penyelesaian Cukai (SPC) bagi Syarikat. Berdasarkan garis panduan semasa, permohonan SPC Syarikat bagi kes pembubaran secara sukarela ahli perlu dikemukakan bersama-sama Penyata Penyelesai di bawah seksyen 514(1). Walau bagaimanapun terdapat senario pembubaran yang diselesaikan kurang dari enam (6) bulan di mana penyata oleh penyelesai belum difailkan kepada Suruhanjaya Syarikat Malaysia (SSM) dan SPC diperlukan bagi mengadakan mesyuarat terakhir.	Ex-Revenue	Bagi senario ini, HASiL akan menyemak semula keperluan pengemukakan penyata penyelesai S514 dalam situasi proses pembubaran yang diselesaikan kurang dari tempoh enam (6) bulan.