KETUA PEGAWAI EKSEKUTIF/KETUA PENGARAH HASIL DALAM NEGERI
(CHIEF EXECUTIVE OFFICER/DIRECTOR GENERAL OF INLAND REVENUE)
IBU PEJABAT LEMBAGA HASIL DALAM NEGERI MALAYSIA
MENARA HASIL, ARAS 18
PERSIARAN RIMBA PERMAI
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SELANGOR

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Ruj. Tuan :
Ruj. Kami : LHDN.AL.C.600-2/2/7
Tarikh : 16 Disember 2025

Pengarah Eksekutif
Chartered Tax Institute of Malaysia (CTIM)
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50450 Kuala Lumpur

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

Pengarah Eksekutif
Malaysian Institute of Accountants (MIA)
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Unit 33-01, Level 33, Tower A, The Vertical, Avenue 3
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CPA Australia
Suite 10.01, Level 10,The Gardens South Tower
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59200, Kuala Lumpur

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

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

Presiden
Malaysian Association of Company Secretaries (MACS)
Unit A608, Block A, Tkt. 6, Kelana Square
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47301 Petaling Jaya
Selangor Darul Ehsan

Presiden
The Institute of Cooperative & Management Auditors (ICMA)
1-40-1, Menara Bangkok Bank
Berjaya Central Park
No. 105 Jalan Ampang
50450 Kuala Lumpur

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

MINIT MESYUARAT DIALOG DELIVERY SERVICE OF INLAND REVENUE (DESIRE) TAHUN 2025

Dengan hormatnya saya merujuk kepada perkara di atas.

2. Lanjutan daripada sesi Dialog DESIRE pada 27 November 2025, bersama-sama ini dikemukakan minit berkaitan untuk perhatian dan rujukan selanjutnya.

3. Kesediaan 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 2025

LEMBAGA HASIL DALAM NEGERI MALAYSIA (HASiL) BERSAMA

BADAN PROFESIONAL DAN PENGAMAL PERCUKAIAN

Tarikh: 27 November 2025 (Khamis)

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.	Encik Marsidi bin Zelika	Ketua Pegawai Operasi Cukai Sektor Operasi Cukai (SOC)
3.	Encik Mohamad Fauzi bin Sa'at	Ketua Pegawai Pematuhan Cukai Sektor Pematuhan Cukai (SPeC)
4.	Puan Norhanadia binti Samsudin	Pengarah Jabatan Percukaian Antarabangsa (JPCA)
5.	Encik Azrul Hisham bin Shamsudin	Pengarah HASiL Wilayah Persekutuan Putrajaya
6.	Encik Jafni bin Hashim	Pengarah Cawangan Pembayar Cukai Besar (CPCB)
7.	Puan Anis Sabirin binti Jaapar	Pengarah Cawangan Cukai Multinasional (CCM)
8.	Encik Syarein b Abu Samah	Pengarah Cawangan Pembayar Cukai Asing (CPCA)
9.	Encik Md. Fahmi bin Md Said	Pengarah Operasi Negeri, HASiL Selangor
10.	Puan Nooriah binti Mohd Mainuri	Pengarah Bahagian, Sektor Operasi Cukai (SOC)
11.	Puan Julie Adila binti Mat Hassan	Pengarah Bahagian, Jabatan Khidmat Korporat (JKK)
12.	Encik Azmin bin Omar	Pengarah Bahagian, Jabatan Pungutan Hasil (JPH)
13.	Puan Zanariah bt. Ahmad	Pengarah Bahagian, Jabatan Resolusi Pertikaian (JRP)
14.	Dr. Rasyidah binti Che Rosli	Pengarah Bahagian, SOC

BIL.	NAMA	JABATAN
15.	Puan Suhani binti Anuar	Pengarah Bahagian, JPCA
16.	Puan Hong Siok Sweet	Pengarah Seksyen, JPH
17.	Encik Mohammad Firza bin Ahmad	Pengarah Seksyen, SPeC
18.	Encik Mohamad Shahrul bin Mohamad Padely	Pengarah Seksyen, SOC
19.	Puan Roshida binti Daud	Pengarah Seksyen, SOC
20.	Encik Mohamad Harzani bin Tahir	Pengarah Seksyen, Jabatan Undang-Undang (JUU)
21.	Puan Nuraida Nazmi binti Othman	Pengarah Unit, SPeC
22.	Puan Haida binti Daud	Pengarah Seksyen, Jabatan Digital (JD)
23.	Puan Nor Azizah binti Ishak	Pengarah Seksyen, JD
24.	Encik Ts. Mokhtar bin Musa	Pengarah Seksyen, JD
25.	Encik Hairul Salveson bin Jaimin	Pengarah Seksyen, SOC
26.	Encik Norrizal bin Daldiri	Pengarah Seksyen, SOC
27.	Encik Mohamad Rozainy bin Mohamad Arif	Pengarah Seksyen, SOC
28.	Puan Marlinda binti Mohamed	Eksekutif Hasil Kanan I, JD
29.	Encik Mohamad Azeran bin Kasim	Eksekutif Hasil Kanan I, HASiL WP Kuala Lumpur
30.	Encik Kharisma Reza bin Kamal	Eksekutif Hasil Kanan I, Cawangan Industri Khusus (CIK)
31.	Encik Abdul Rauf bin Abdullah Sani	Eksekutif Hasil Kanan I, JKK
32.	Encik Mohd Sapawi bin Abdul Rahim	Eksekutif Hasil Kanan I, SOC
33.	Encik Huzaimi bin Che Mamat	Eksekutif Hasil Kanan I, SOC
34.	Puan Azura binti Shamsudin	Eksekutif Hasil Kanan I, SOC
35.	Puan Siti Afzan binti Che Ali	Eksekutif Hasil Kanan II, SOC
36.	Puan Mazlin binti Shaharin	Eksekutif Hasil, SOC
37.	Puan Rosnie binti Yaacob	Penolong Eksekutif Hasil, SOC
38.	Puan Mazlina binti Abdul Malik	Penolong Eksekutif Hasil, SOC

SENARAI KEHADIRAN BADAN PROFESIONAL DAN PENGAMAL PERCUKAIAN

BIL.	NAMA	ORGANISASI
1.	Encik Soh Lian Seng	CTIM
2.	Encik Harvindar Singh	CTIM
3.	Cik Agnes Wong Ling Lee	CTIM
4.	Encik Steve Chia	CTIM
5.	Encik Chandraruban	CTIM
6.	Encik Mohameed Faisal bin Syed Ibrahim	MATA
7.	Encik Amsyari Zarir bin Abdul Shakur	MATA
8.	Encik Mohamad Taufik bin Misnon	MATA
9.	Cik Suzana bin Che Saruji	MATA
10.	Encik Tai Lai Kok	MIA
11.	Encik Amarjeet Singh	MIA
12.	Encik Khor Yong Yong	MIA
13.	Puan Rafidah binti Mohd Noor	MIA
14.	Cik Lee Mi Ryoung	MAICSA
15.	Cik Soo Lay Hun	MAICSA
16.	Puan Yeo Eng Ping	MICPA
17.	Encik Khaw Wei Seng	MICPA
19.	Encik Christopher Lim	MICPA
20.	Puan Tan Yu Yin	MICPA
21.	YBhg. Dato' Shahmin Ta bin Abdullah	AIRA
22.	YBhg. Dato' Abdul Manap bin Dim	AIRA
23.	Puan Kanaga Devi A/P Shanmugam	AIRA
24.	Cik Norhayati binti Mat Kassim	AIRA
25.	Encik Wan Ahmad Allwi bin Wan Hussein	AIRA
26.	Encik Rozahi bin Roslan	ICMA
27.	Encik Mohd Nasir bin Abdullah	ICMA

BIL.	NAMA	ORGANISASI
28.	Cik Lim Phing Phing	CPA Australia
29.	Cik Francine Roy	CPA Australia
30.	Encik Koh Kheng Hwa	MACS
31.	Encik K Soorin Babu	MACS
32.	Encik Kwan Wai Kein	MACS

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 Ketua Pegawai Sektor, Pengarah-Pengarah Jabatan, Bahagian, HASiL Negeri dan wakil-wakil yang hadir ke sesi Dialog DESIRE bagi tahun 2025.

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 HASiL

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** – Isu dan Cadangan MATA
2.4. **Lampiran 4** – List of operational issues (MIA & MICPA)

3. PERKARA BERBANGKIT

Perkara berbangkit dan soalan tambahan yang dibincangkan adalah seperti di **Lampiran 5**.

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 12:45 tengah hari.

Disediakan oleh:
Sekretariat Dialog DESIRE HASiL
1 Disember 2025

Lampiran 1

MEMORANDUM ON TAX COMPLIANCE ISSUES (DESIRE DIALOGUE 1/2025)

17 October 2025

Prepared by:
Tax Compliance Committee
Chartered Tax Institute of Malaysia

Contents

Unit B-13-1 (Unit 1-5), Block B, 13th Floor, Megan Avenue II, No.12, Jalan Yap Kwan Seng, 50450 Kuala Lumpur
Tel: 03-9212 7848 Email: technical@ctim.org.my

1. **Item G7a – Disclosure of whether the company has made dividend payments to individual shareholders in the basis period**

   Item G7a of Form C for the year of assessment (YA) 2025 requires disclosure of whether dividends have been paid by a company to individual shareholders in the basis period. The basis period of a company with a non-December financial year-end would differ from that of an individual shareholder, whose basis period would be according to the calendar year. This difference can result in a mismatch in the information disclosed.

   CTIM Comments

   For YA 2025 alone, perhaps HASiL could clarify that the disclosure required in Item G7a of Form C for YA 2025 is in respect of dividends paid from 1 January 2025 until the last day of the basis period of the taxpayer for YA 2025. For example, where the taxpayer's basis period for YA 2025 ends on 30 June 2025. Then the disclosure required in Item G7a of Form C for YA 2025 is in respect of dividends paid from 1 January 2025 until 30 June 2025.

   Maklum Balas HASiL

   Susulan pembentangan Belanjawan 2025, pendapatan dividen yang diterima oleh individu melebihi RM100,000 adalah tertakluk kepada cukai pendapatan pada kadar 2% mulai Tahun Taksiran 2025. Oleh itu, syarikat yang membuat pembayaran dividen kepada pemegang saham individu dalam suatu tempoh asas syarikat, hendaklah membuat pelaporan dalam Borang C di ruang G7a, G7b dan G7c (jika berkaitan) berdasarkan tempoh asas syarikat yang membuat pembayaran dividen tersebut.

   Bagaimanapun, Seksyen 21 ACP 1967 memperuntukkan bahawa tahun asas (tahun kalendar) adalah tempoh asas bagi suatu tahun taksiran berhubung dengan taksiran suatu punca pendapatan **selain daripada** syarikat, perkongsian liabiliti terhad, badan amanah dan koperasi. Oleh itu, pendapatan dividen yang melebihi RM100,000 yang diterima oleh individu dalam tahun kalendar 2025 dikenakan cukai dalam tahun taksiran 2025.

2. **Taxpayer with Tax Clearance Letter (TCL) issued by HASiL but tax payment position (TPP) will only be updated to reflect the latest assessment upon resubmission of the income tax return form (ITRF)**

   In a leaver's case, the taxpayer was required to submit the ITRF for YA 2024 before leaving the country in 2024 (i.e., year of departure) to HASiL in compliance with the provision under Section 77 and for the purpose of Section 83(5) of the ITA. However as the prescribed ITRF for YA 2024 was not available at that time, the tax appointed tax ansbeing the appointed tax agent has obtained the ITRF from HASiL. The HASiL officer struck off the YA 2023 on the prescribed ITRF for YA 2023 and replaced with YA 2024 thereon manually. We have then assisted the taxpayer to submit the 2024 ITRF

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manually to the Assessment Branch of HASiL as part of tax clearance process which had happened in 2024 i.e., months before the submission deadline of 30 April 2025 for YA 2024.

The final assessment (i.e., advance assessment raised pursuant to Section 92 of the ITA) was reflected in the TCL but was not reflected in the TPP (taxpayer's ledger) issued by HASiL where the assessment was only up to the YA 2023. Upon our liaison with the officer from HASiL to request for an updated TPP, we were informed that the assessment will only be deemed in the TPP once we resubmit the taxpayer's ITRF for YA 2024 via e-filing when the platform is available in 2025.

CTIM Comments

In cases of leavers, their tax returns (i.e. Forms BE/B/M) for the relevant YA (i.e., the last YA in respect of the year of departure) have to be filed and assessed by HASiL for the issuance of TCL purpose, in compliance with the provision under Section 77 and for the purpose of Section 83(5) of the ITA. In our view, the officer's response i.e., resubmission of the ITRF for the relevant YA in 2025 is technically incorrect and would be misconstrued as though the leavers have not filed their ITRF where in actual fact, their assessments have already been raised by HASiL pursuant to Section 92 based on the tax returns furnished.

We would like to seek HASiL's confirmation on the compliance requirement with regard to the filing of the tax returns in respect of the relevant YA for leavers who are leaving or had left Malaysia prior to the statutory submission deadline of 30 April in the year following the relevant YA by virtue of Section 77.

Technically, it appears that Section 92(2) of the ITA requires leaver to submit the relevant ITRF electronically not later than 30 April in the year following the relevant YA by virtue of Section 77. Here is an extract of Section 92(2)(a) of the ITA:

> "Where an assessment is made under subsection (1) in respect of a person, it shall be made on the assumption that **all the provisions of this Act in force** for the year of assessment in which the assessment is made **will continue in force** for the year of assessment for which the assessment is made."

Based on the current practice of HASiL, it will not be possible for the leaver to submit the relevant ITRF electronically pursuant to Section 77 hence in practice a manual ITRF was submitted for the purpose of obtaining a TCL before the leaver leaves the country.

This issue needs revisiting as only e-filing is ultimately acceptable. Is it possible to issue and release the prescribed forms earlier (a year in advance in this case) to avoid such inefficiencies.

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Maklum Balas HASiL

Merujuk kepada Garis Panduan Operasi Bil. 2 Tahun 2024 - Prosedur Permohonan Surat Penyelesaian Cukai (SPC) Individu, jika borang nyata bagi tahun taksiran semasa masih belum disediakan oleh HASiL, borang nyata bagi tahun taksiran terakhir sebelumnya boleh digunakan dengan penyesuaian seperti berikut:

Contoh: Borang nyata bagi Tahun Taksiran 2024 masih belum disediakan oleh HASiL. Pekerja yang hendak meninggalkan Malaysia perlu menggunakan borang nyata Tahun Taksiran 2023 dengan memotong "~~2023~~" dan menulis "2024".

Taksiran Pendahuluan (Advance Assessment) yang dibangkitkan oleh HASiL semasa pengiraan tanggungan cukai adalah memadai dan akan dipaparkan pada lejar. Pembayar cukai warga asing berkenaan tidak perlu lagi mengemukakan taksiran secara e-filing pada tahun berikutnya jika tidak wujud perbezaan dalam taksiran pendapatan dan tuntutan pelepasan cukai yang dituntut.

3. Item G12 – Information on Controlled Transactions (Part A: Company Information)

Item G12 of Form C for YA 2025 requires confirmation for the following items (with a dropdown list options provided):

Item 2b: Characterization of manufacturing activity
Item 3b: Characterization of distribution activity
Item 4b: Characterization of service activity

According to the Guidebook 2024, if a taxpayer is only required to prepare a minimum Transfer Pricing Documentation ("TPD"), they should select "**Others**" for Items 2b, 3b and 4b. However, such explanations have been removed from the Guidebook 2025.

CTIM Comments

We seek confirmation on whether the explanations provided in the Guidebook 2024 still apply to the Form C for YA 2025 i.e. should taxpayers select "**Others**" for Items 2b, 3b and 4b if they are only required to prepare a minimum Contemporaneous TPD for YA 2025.

We suggest that the explanations which have been removed from the Guidebook 2025 as mentioned above be reinstated

Maklum Balas HASiL

Selaras dengan penerbitan *Malaysia Transfer Pricing Guidelines* (MTPG) 2024 pada 24 Disember 2024, semakan semula telah dibuat terhadap pelaporan maklumat transaksi

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terkawal dalam borang nyata cukai pendapatan syarikat (BN e-C) 2025. MTPG 2024 telah menggariskan beberapa perkara baharu berkaitan harga pindahan termasuklah obligasi penyediaan dokumentasi harga pindahan semasa (DHPS). Perenggan 1.5 MTPG 2024 memberikan pengecualian kepada kategori tertentu pembayar cukai untuk tidak menyediakan DHPS manakala perenggan 1.8 MTPG 2024 memberikan kelonggaran kepada pembayar cukai memilih untuk menyediakan DHPS minimum. Oleh itu, mulai TT2025, syarikat yang menjalankan transaksi terkawal dalam tempoh asas suatu tahun taksiran, perlu melaporkan sama ada mereka dikecualikan daripada penyediaan DHPS atau perlu menyediakan DHPS Penuh atau Minimum dalam ruangan yang telah disediakan seperti keratan di bawah.

Keratan skrin BN Syarikat TT 2025:

BAHAGIAN A: MAKLUMAT SYARIKAT		
1. Adakah syarikat tertakluk kepada penyediaan Dokumentasi Harga Pindahan Semasa?		1 = Dikecualikan 2 = Dokumentasi Harga Pindahan Semasa Minimum 3 = Dokumentasi Harga Pindahan Semasa Penuh

Kelayakan pembayar cukai untuk memilih untuk menyediakan DHPS Minimum adalah berdasarkan kepada jumlah amaun transaksi terkawal yang dijalankan dalam tempoh asas suatu tahun taksiran. Jika jumlah amaun transaksi terkawal tersebut tidak melebihi nilai ambang yang telah ditetapkan dalam perenggan 1.7 MTPG 2024, pembayar cukai boleh memilih untuk menyediakan DHPS Minimum. Namun jika jumlah amaun transaksi terkawal berkenaan melebihi nilai ambang yang telah ditetapkan, pembayar cukai dikehendaki menyediakan DHPS Penuh. Oleh itu, penyediaan DHPS Minimum atau Penuh tidak merujuk kepada aktiviti yang dijalankan oleh pembayar cukai, sebaliknya penyediaan DHPS tersebut adalah berdasarkan kepada jumlah amaun transaksi terkawal yang dijalankan dalam suatu tahun taksiran.

Manakala penentuan aktiviti pengilangan, pengedaran atau perkhidmatan pula ditetapkan berdasarkan kepada aktiviti sedia ada yang dijalankan oleh pembayar cukai. Pengekalan item "lain-lain" dalam ruangan 2b, 3b dan 4b bukan bertujuan untuk pembayar cukai yang menyediakan DHPS Minimum memilih item ini kerana penentuan aktiviti yang dijalankan oleh pembayar cukai tidak berkaitan dengan penyediaan DHPS. Sebaliknya, item "lain-lain" dikekalkan dalam setiap kategori aktiviti pengilangan, pengedaran dan perkhidmatan bagi membolehkan pembayar cukai memilih "lain-lain" jika menjalankan aktiviti selain daripada yang dinyatakan dalam setiap aktiviti yang berkaitan. Sebagai contoh, jika pembayar cukai menjalankan aktiviti pengilangan tetapi bukan merupakan pengilang secara tol (*toll manufacturer*), pengilang secara kontrak (*contract manufacturer*) atau pengilang secara menyeluruh (*full-fledge manufacturer*), pembayar cukai boleh memilih item "lain-lain" untuk maklumat di ruangan 2b. Perkara yang sama juga terpakai untuk perkara 3b (pengedaran) dan 4b (perkhidmatan).

Sehubungan itu, semakan semula dan penambahbaikan telah dilaksanakan ke atas BN Syarikat mulai TT2025 bagi memastikan pelaporan pembayar cukai berhubung maklumat transaksi terkawal adalah lebih tepat dan teratur. Buku panduan C 2025 akan

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ditambahbaik bagi menjelaskan maksud item "lain-lain" yang masih dikekalkan di bawah aktiviti pengilangan, pengedaran dan perkhidmatan.

4. Item H3a – Disposal of capital asset under Income Tax Act 1967

Item H3a of Form C for YA 2025 (previously Item G3a in the Form C for YA 2024) requires confirmation regarding the disposal of capital asset under the Income Tax Act 1967 ("ITA 1967"). The Guidebook 2025 provides the following explanations:

Item H3a: Disposal of capital asset under Income Tax Act 1967

Refers to chargeable asset under ITA 1967.
Fill in '1' in the box for 'Yes' if there is disposal of capital asset, and complete item H3b.
Fill in '2' for 'No' if not applicable.

Item H3b: Disposal of capital asset declared to HASiL

Fill in '1' in the box for 'Yes' if the disposal has been declared to HASiL or '2' if not. If not yet declared, contact HASiL State/branch which handles the income tax file of the disposer. Further details are available from HASiL Official Portal, https://www.HASiL.gov.my.

CTIM Comments

It is unclear what the requirements are for the following scenarios related to disposal of capital asset under the ITA 1967:

i) Disposal of shares of a company incorporated in Malaysia not listed on the stock exchange exempted under the Income Tax (Exemption) (No. 7) Order 2023 [P.U.(A) 410/2023].

ii) Disposal of shares under section 15C of the ITA 1967 exempted under the Income Tax (Exemption) (No. 2) Order 2024 [P.U.(A) 57/2024].

iii) Disposal of shares of a company incorporated in Malaysia which is not listed on the stock exchange to an acquirer company, a company resident in Malaysia where the shares shall be disposed of under a scheme for restructuring of companies in the same group to increase efficiency in the operation, exempted under the Income Tax (Restructuring of Companies Scheme) (Exemption) Order 2024 [P.U.(A) 289/2024].

iv) Disposal of shares of a company incorporated in Malaysia which is not listed on the stock exchange where the shares shall be disposed of in relation to restructuring of any company for an initial public offering, exempted under the Income Tax (Initial

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Public Offering) (Exemption) Order 2024 [P.U.(A) 290/2024].

v) Disposal of capital asset arising from outside Malaysia with a loss on disposal.

vi) Disposal of capital asset arising from outside Malaysia with a gain or profit, which is received in Malaysia, exempted under the Income Tax (Exemption) (No. 3) Order 2024 [P.U.(A) 75/2024].

vii) Disposal of capital asset arising from outside Malaysia with a gain or profit, which does not qualify for exemption under the P.U.(A) 75/2024.

viii) Disposal of shares of a company incorporated in Malaysia which is not listed on the stock exchange, where the capital gains tax ("CGT") return [Form e-CKM] is submitted in the following basis period.

For example, Cempaka Sdn Bhd (a December year end company) had signed written agreement with Mawar Sdn Bhd on 1 December 2025 to dispose of its shares in Rimba Sdn Bhd. The date of disposal for Cempaka Sdn Bhd is on 1 December 2025 and the CGT return is submitted to HASiL on 15 January 2026 (within 60 days from the date of disposal).

Clarification / confirmation required

a) We seek confirmation for the following:

(i) The declaration of disposal to HASiL under Item H3b refers to both filing of CGT return form (Form e-CKM) and the taxation of gains or profits from the disposal of capital asset arising from outside Malaysia which is received in Malaysia in the current YA Form C.

Maklum Balas HASiL

Pemahaman berkenaan adalah teratur.

(ii) If the above understanding is correct, for scenarios (i) to (vi) outlined above, Items H3a and H3b should be marked "Yes" and "No" respectively, on the grounds that no filing of Form e-CKM is required and no taxable gains or profits from the disposal of capital asset arising from outside Malaysia which is received in Malaysia that needs to be reported in the current YA Form C.

For scenario (i), (ii), (iii), (iv) and (vi) - we are required to disclose the exemption enjoy under Part D2 - claim for incentive(s) under paragraph 127(3)(b) with code 573 / 574. With such disclosure, we may seek confirmation from HASiL that Items H3a and H3b could be marked "Yes" and "Yes" respectively.

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There needs to be a column in the Form C which gives taxpayers the option to mark “exempted” or “not applicable”.

Maklum Balas HASiL

Syarikat yang mendapat pengecualian cukai masih perlu mengemukakan borang nyata CKM bagi pelupusan aset modal seperti berikut:

- Pelupusan syer tidak tersenarai suatu syarikat yang mendapat pengecualian di bawah subseksyen 127(3A) Akta Cukai Pendapatan 1967;
- Syer yang dilupuskan berhubung Skim Penstrukturan Semula Syarikat dalam kumpulan yang sama.[P.U. (A) 289/2024];
- Syer yang dilupuskan berhubung dengan penstrukturan semula mana-mana syarikat bagi suatu tawaran awam permulaan. [P.U. (A) 290/2024];
- Melaporkan status pelupusan dalam Borang C dengan menandakan pilihan ‘Ya’ di kedua-dua ruang H3a dan H3b; dan
- Melaporkan pengecualian cukai yang berkaitan dalam Borang C di Bahagian D2 – tuntutan insentif di bawah perenggan 127(3)(b) dengan kod 573 / 574

Dengan pelaporan di atas, tiada keperluan untuk menyediakan pilihan bagi menandakan “exempted” atau “not applicable” dalam Borang C.

(iii) For scenario (vii) outlined above, Items H3a and H3b should be marked “Yes” and “Yes” respectively, if there are taxable gains or profits from the disposal of capital asset arising from outside Malaysia which is received in Malaysia in the current YA which needs to be reported in the current YA Form C.

There needs to be a column in the Form C which gives taxpayers the option to mark “not applicable”.

Maklum Balas HASiL

Maklum balas seperti di atas.

(iv) For scenario (viii) outlined above, Items H3a and H3b should be marked “Yes” and “Yes” respectively although the CGT return is submitted in the following basis period.

Maklum Balas HASiL

Maklum balas seperti di atas.

b) According to the Guidebook explanation for Item H3b, if the disposal of a capital asset has not yet been declared, taxpayers are required to contact HASiL State/branch which handles the income tax file of the disposer. This implies non-compliance.

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Hence, we request a new category "Exempted" or "Not applicable" to be added in the Form C to avoid being perceived as non-compliant with the CGT compliance obligations.

Maklum Balas HASiL

Maklum balas seperti di atas.

5. Item G17 – Financial Particulars of Company (Statement of Financial Position)

The description used in the Form C Statement of Financial Position ("SOFP") has changed since Form C for YA 2024. Specifically the terms "fixed" and "long-term" have been replaced with "non-current". Despite this change of terminology, the explanations provided in the Guidebook remains unchanged.

For example:

Prior to YA 2024	**YA 2024 onwards**	**Explanations in Guidebook 2024 / 2025** (prior YA 2024)
FIXED ASSETS	**NON-CURRENT** ASSETS	-
Other fixed assets	Other **non-current** assets	Net book value as per Statement of Financial Position (Balance Sheet)
TOTAL FIXED ASSETS	TOTAL **NON-CURRENT** ASSETS	The sum of all the non-current (fixed) assets as mentioned above (from Motor vehicles to Other non-current (fixed) assets).
Total cost of fixed assets acquired in the basis period	Total cost of **non-current assets** acquired in the basis period	Only the total cost of non-current (fixed) assets acquired in the basis period is taken into account in this item. If the fixed asset is acquired through hire-purchase or finance lease, state the principal amount paid only.

CTIM Comments

We appreciate that the change in description is to align with the statutory financial statements ("SFS"). We seek confirmation on whether it is HASiL's intention to align the Item G7 disclosure for SOFP with those in SFS.

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For example, if the following are reported under the "Non-current assets" in the SOFP of SFS, the same should be reported in the SOFP under Item G17 in Form C, except for investments:

(i) Amount due from related companies;
(ii) Other receivables;
(iii) Deposits;
(iv) Prepayments;
(v) Trade receivables;
(vi) Tax recoverable;
(vii) Contract assets;
(viii) Contract cost assets;
(ix) Goodwill;
(x) Intangible assets;
(xi) Deferred tax assets ***(Note)***

Note*: Previously, HASiL confirmed that deferred tax assets should be reported under "Other current assets" in Form C via clarification provided in 2007: eMIT 33/2007 – Form C YA 2007 (Section L).*

Maklum Balas HASiL

Mulai tahun taksiran 2024, terma-terma dalam Maklumat Kewangan Syarikat, Borang C telah dikemas kini mengikut standard MFRS. Walau bagaimanapun, format Maklumat Kewangan Syarikat yang merangkumi Penyata Untung atau Rugi dan Penyata Kedudukan Kewangan masih mengekalkan format asal seperti mana dalam Borang C 2019.

Selain itu, di bawah pelaksanaan MITRS melalui seksyen 82B ACP 1967, pembayar cukai dikehendaki mengemukakan Penyata Kewangan (Beraudit / Tidak Beraudit) yang menjadi asas dalam pengiraan cukai kepada HASiL. Dengan pengemukaan dokumen melalui MITRS ini, pihak HASiL boleh membuat semakan silang berhubung keabsahan pelaporan Maklumat Kewangan Syarikat dalam Borang C.

Pihak HASiL mengambil maklum cadangan yang dikemukakan dan akan diperhalusi bagi tujuan penambaikan dalam penyediaan Borang C.

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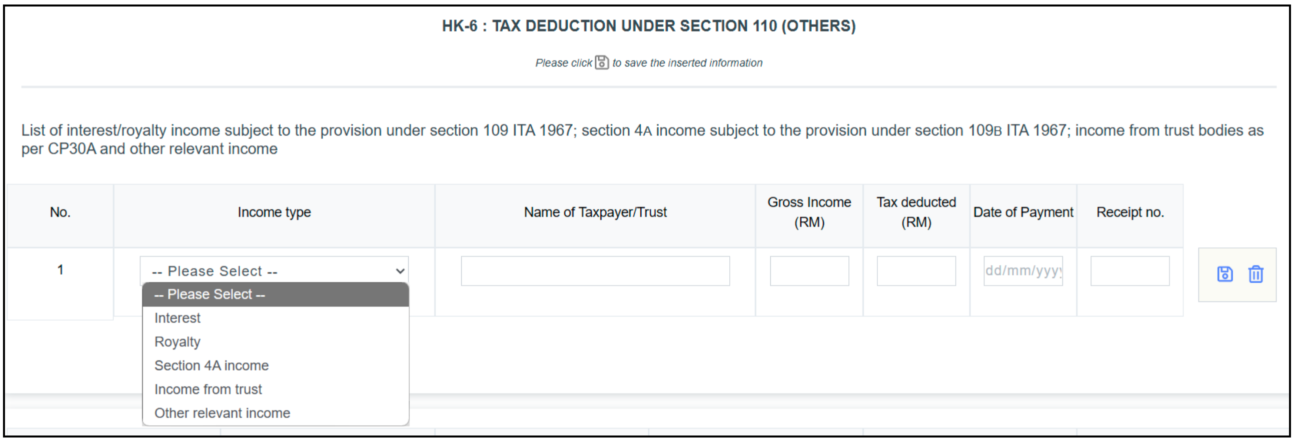
6. Appendix B8 - Section 110 tax deduction (others)



HK-6 : TAX DEDUCTION UNDER SECTION 110 (OTHERS)

Please click to save the inserted information

List of interest/royalty income subject to the provision under section 109 ITA 1967; section 4A income subject to the provision under section 109B ITA 1967; income from trust bodies as per CP30A and other relevant income

No.	Income type	Name of Taxpayer/Trust	Gross Income (RM)	Tax deducted (RM)	Date of Payment	Receipt no.
1	-- Please Select --				dd/mm/yyyy	

-- Please Select --
Interest
Royalty
Section 4A income
Income from trust
Other relevant income

CTIM Comments

Worksheet requires taxpayer to list down the income from trust bodies as per CP30A (applicable to trust bodies which file Form TA).

Hence, we would like to clarify whether unit trust/REITs distribution income should be categorised as "7-income from trust" or "8-other relevant income".

Maklum Balas HASiL

Pembayar cukai boleh memilih '8 = pendapatan lain yang berkenaan' sekiranya menerima agihan pendapatan daripada REIT. Ini bagi membezakan jenis pendapatan yang diterima daripada badan amanah (TA) melalui CP30A atau REIT (TR).

7. Company struck off under Companies Act 2016

CTIM Comments

This issue is concerning a company that was struck off under the Companies Act 2016. The company in question had submitted all necessary documents and information related to the closure of its income tax file, including the latest Form C, to HASiL in 2023. These submissions were made in accordance with the requirements for tax file closure upon the striking off of the company.

However, taxpayer recently receive a compound notice issued by HASiL, citing failure to submit Form C. Upon further investigation, it was discovered that the tax file was not closed due to the existence of a RM70 tax credit — a small refundable amount which appears to have delayed the closure process.

Taxpayer's concerns are as follows:

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a) The taxpayer had complied with all closure requirements and submitted the necessary documents. The only outstanding item was a minor tax credit, which was not within the taxpayer's control.

b) There was no notification or communication from HASiL informing the taxpayer that the file closure was incomplete or that further action was required.

c) The compound imposed appears excessive and unfair, given the circumstances and compliance on the taxpayer's part.

It seems unfair and burdensome to taxpayers who have otherwise complied with all statutory requirements. The imposition of compounds in such cases appears punitive and discouraging, especially when the delay arises from HASiL's administrative process.

Taxpayer would like to bring the above issue to HASiL's attention and to advocate greater clarity and improvements in the handling of such cases for a more transparent and equitable tax administration process in Malaysia.

The striking off process by SSM is a lot more faster and efficient, but it takes a much longer time for HASiL to process the tax refund and provide tax clearance. This timing difference causes a delay in the closure process.

We also propose that a confirmation letter from HASiL mentioning that the company has been officially closed and no subsequent tax filings are required should be issued to the taxpayer. This confirmation should be included in the same tax clearance letter

Maklum Balas HASiL

Perkara tersebut telah diambil maklum untuk tindakan lanjut. Berdasarkan penelitian terhadap maklumat yang diterima, pihak HASiL telah menjalankan semakan terperinci dan telah mengambil tindakan yang sewajarnya selaras dengan prosedur yang ditetapkan.

Bagi kes penutupan syarikat, syarikat hanya diwajibkan mengemukakan taksiran cukai bagi Tahun Taksiran yang meliputi tempoh asas tarikh penutupan syarikat. Bagi Tahun Taksiran meliputi tempoh asas selepas tarikh penutupan syarikat, tidak wujud kewajipan untuk pengemukaan BNCP dan sebarang tindakan pengenaan kompaun yang telah dilakukan akan turut dibatalkan. Amaun lebihan kredit pula akan seterusnya dibayar balik kepada pihak Suruhanjaya Syarikat Malaysia (SSM) atau *Liquidator* yang dilantik bagi menguruskan penutupan/penggulungan syarikat. Penutupan fail syarikat akan dilakukan setelah proses berkenaan diselesaikan.

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8. Malaysian Income Tax Reporting System (MITRS)

MITRS specifies that the Audited Financial Statements ("AFS") includes Directors' Report and Detailed Income Statement as prepared in accordance with any written law for the relevant year of assessment.

Reference: Filing Programme For Documents Specified Under Section 82B ITA 1967 through MITRS Lembaga Hasil Dalam Negeri Malaysia

CTIM Comments

If the Detailed Income Statement is included as part of the tax computation, taxpayers need not upload the Detailed Income Statement in a separate section through MITRS. Kindly confirm.

Recently, improvement have been made by HASiL to the MITRS platform by adding the option 'YES - Documents exist in the Income Tax Calculation Category' for document categories involving incentive claims and allowances, and charges under Schedule 3 of the ACP1967. If taxpayers choose this category, separate documents for incentives or capital allowances do not need be uploaded if the documents already exist in the tax calculation.

Maklum Balas HASiL

Buat masa ini, pembayar cukai masih dikehendaki untuk mengemukakan penyata pendapatan terperinci bersama-sama penyata kewangan beraudit melalui MITRS walaupun penyata tersebut telah dimasukkan sebahagian daripada pengiraan cukai.

Selain itu, akaun beraudit juga perlu dimuat naik pada medan akaun beraudit yang disediakan, meskipun maklumat berkenaan turut dirujuk di dalam pengiraan cukai.

Berdasarkan Program Memfail Dokumen yang Ditentukan di Bawah Seksyen 82B ACP 1967 Melalui MITRS, dokumen penyata kewangan dan pengiraan cukai adalah seperti berikut:

i. Penyata Kewangan Beraudit termasuk Laporan Pengarah dan Penyata Pendapatan Terperinci

ii. Pengiraan Cukai Pendapatan berserta pelarasan terperinci

9. Tax refund

The current practice for the tax refund is that HASiL will only refund 5%-10% of the tax refund to the taxpayer and the remaining of the tax refund will not be processed by HASiL thereafter same for those PE / branch / company that are applying for tax

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clearance.

However, it is made known that the income tax file will only be closed if the tax refund has been refunded by HASiL.

CTIM Comments

Can HASiL prioritise for those PE / branch / company that are proceeding with the tax clearance?

Maklum Balas HASiL

Bagi pembayar cukai yang memohon penyelesaian cukai, bayaran balik akan diproses sepenuhnya setelah permohonan Surat Penyelesaian Cukai didapati teratur dan lengkap.

Bagaimanapun, proses bayaran balik adalah tertakluk kepada peruntukan dana bayaran balik.

10. Withholding tax return form

HASiL no longer accepts the taxpayer to submit the withholding tax return form to the counter and all the withholding tax need to be submitted through e-WHT in the MyTax account. However, not all the company's director has MyTax account due to some directors are foreigner.

CTIM Comments

Can HASiL allow the taxpayer to submit the withholding tax return form to HASiL branch manually?

Maklum Balas HASiL

Sepertimana kita sedia maklum, HASiL sedang bergerak ke arah digitalisasi. Oleh itu, pelbagai perkhidmatan secara dalam talian telah disediakan bagi memudahkan pembayar cukai untuk akses tanpa had masa dan jarak 24 jam sehari 7 hari seminggu.

Oleh itu, sekiranya pengarah syarikat tidak mempunyai id MyTax, pengarah syarikat boleh melantik wakil pengarah yang mempunyai id MyTax untuk membuat penghantaran borang menggunakan e-WHT.

Selain daripada itu, pembayar cukai juga boleh membuat penghantaran borang dan bayaran cukai pegangan menggunakan e-TT tanpa perlu log masuk menggunakan ID MyTax.

MyTAX > Perkhidmatan ezHasil > e-TT

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Pembayar cukai boleh merujuk kepada Panduan Pengguna Sistem Electronic Telegraphic Transfer (e-TT) di MyTax.

11. Automatic waiver of underestimation penalty amounting less than RM5

In an earlier dialogue (referenced below), HASiL has clarified that underestimation penalty payable to HASiL that is less than RM5 will be automatically waived or exempted.

Reference: Item 6 of the Minutes of Dialogue with the Operations Division of HASiL held on 25 March 2003 (as snipped below).

6. Penalty

6.1 Penalty under Section 107C (10) of the ITA, 1967

During the meeting between the Operations Division of the IRB and the professional bodies held on September 30, 2002, the IRB had informed that for the Y/A 2002 and the subsequent years of assessment, the penalty under Section 107C (10) of the ITA for under estimation of tax payable should be self-computed and paid to the IRB on or before the due date for submission of the company's annual tax return, i.e., Form C.

The Institutes sought clarification from the IRB on the minimum amount of penalty that must be remitted to the IRB by taxpayers.

	RM
Tax payable per income tax computation	68.88
Less: Estimate of tax payable furnished to the IRB	0.00
Difference	68.88
30% of the tax payable (30% x RM68.88)	20.66
	48.22
Penalty on the 10% on excess (10% x RM48.22)	**4.82**

As illustrated above, the Institutes sought clarification from the IRB as to whether the taxpayer is still required to remit the penalty amounting to RM4.82 as due and payable to the IRB. Alternatively, would the IRB dispense with collecting the penalty amounting to RM4.82 as it deemed to be of minimal amount.

The IRB clarified that the minimum amount due and payable to the IRB is RM 5.00.

The IRB further clarified that any amount due and payable which is less than RM5.00 will be automatically waived / exempted.

CTIM Comments

In recent practices, it was brought to our attention that HASiL has imposed penalty on underestimation of tax payable of an amount less than RM5. In this regard, we would like to clarify with HASiL whether the previous practice of automatic waiver of underestimation penalty amounting less than RM5 has been discontinued.

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<u>Maklum Balas HASiL</u>

Untuk makluman, amaun minimum kenaikan telah ditetapkan pada kadar RM1.00. Makluman berkenaan perubahan perkara ini telah dikeluarkan kepada pengamal percukaian melalui surat HASiL bertarikh 9 September 2021.

Disertakan surat berkaitan untuk rujukan.

12. Criteria for tax refund issued by HASiL

We came to know from members that a tax refund schedule as below has been circulating around corporate tax payers recently.

PECAHAN KRITERIA BAYARAN BALIK MENGIKUT USIA

KOMPONEN	KATEGORI USIA	KETETAPAN BAYARAN BALIK	AMBANG AMAUN LEBIHAN CUKAI
CP SYARIKAT	> 4 TAHUN	100%	
	3 TAHUN	100%	< RM15,000
		RM15,000	RM 15,000 - RM 150,000
		10%	> RM150,000
	2 TAHUN	100%	< RM 10,000
		RM10,000	RM 10,000 - RM 100,000
		10%	> RM 100,000
	1 TAHUN	100%	< RM 7,000
		RM7,000	RM 7,000 - RM 70,000
		10%	> RM 70,000
	< 1 TAHUN	100%	< RM 5,000
		5%	> RM 5,000

<u>CTIM Comments</u>

a) We would like to confirm whether the above schedule is issued by HASiL to taxpayers.

b) Is the above stipulated criteria and thresholds for tax refund a new policy adopted by HASiL and its branches currently?

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c) We would like to suggest to HASiL for consideration that holding back of tax refunds does not bode well for our tax system and dampens the relationship with taxpayers and foreign investors. Businesses and individuals may face liquidity issues, especially if refunds are substantial. Held refunds could have also been used for business operations, reinvestment, expansion, or debt repayment.

Maklum Balas HASiL

a) Jadual tersebut tidak dikeluarkan kepada pembayar cukai.

b) Jadual pecahan kriteria bayaran balik mengikut usia merupakan inisiatif dalaman HASiL bagi memastikan peruntukan Tabung Bayaran Balik dapat digunakan untuk memproses bayaran balik kepada seluruh pembayar cukai yang terlibat berdasarkan keutamaan usia tunggakan bayaran balik dalam tahun 2025.

c) HASiL berusaha memastikan bayaran balik dapat diproses dan dibayar kepada semua pembayar cukai. Sehubungan itu, kriteria bayaran balik sentiasa disemak dan ditambah baik dari semasa ke semasa. HASiL juga bekerjasama rapat dengan Kementerian Kewangan bagi mencapai penyelesaian terbaik dalam meningkatkan kualiti perkhidmatan kepada pembayar cukai.

13. Dividends received and paid

a) Item G5 – Particulars of the company's major shareholders

Item G5 of Form C for the YA 2025 requires companies to complete the particulars of their major shareholders. A new column titled **"Amount of dividends received in the basis period" has been added in this section.**

CTIM Comments

We seek clarification on whether the term "dividends received" refers exclusively to dividends from ordinary shares, given that Item G5 is intended for the disclosure of ordinary shareholders only.

Maklum Balas HASiL

Selaras dengan pengenalan percukaian ke atas pendapatan dividen yang diterima oleh individu, syarikat yang membayar, mengkredit atau mengagih dividen diwajibkan untuk mengeluarkan suatu perakuan atau baucer dividen cukai kepada pemegang saham. Terma "dividen" yang digunakan dalam ACP 1967 tidak merujuk secara spesifik kepada "saham biasa", maka ia meliputi dividen daripada semua jenis saham termasuklah saham keutamaan.

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b) <u>Item G7 - Dividend payments to individual shareholders</u>

Item G7a - The company makes dividend payments to individual shareholders in the basis period

Item G7b – The company issues dividend certificates/vouchers to individual shareholders

Item G7c – The number of individual shareholders who received dividends exceeding RM100,000

<u>CTIM Comments</u>

We seek clarification on whether the term "dividends" in the above items refers to dividends from ordinary shares as well as preference shares (e.g. cumulative, non-cumulative, participating and convertible preference shares).

<u>Maklum Balas HASiL</u>

Selaras dengan pengenalan percukaian ke atas pendapatan dividen yang diterima oleh individu, syarikat yang membayar, mengkredit atau mengagih dividen diwajibkan untuk mengeluarkan suatu perakuan atau baucer dividen cukai kepada pemegang saham. Terma "dividen" yang digunakan dalam ACP 1967 tidak merujuk secara spesifik kepada "saham biasa", maka ia meliputi dividen daripada semua jenis saham termasuk saham keutamaan.

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KETUA PEGAWAI EKSEKUTIF/KETUA PENGARAH HASIL DALAM NEGERI
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Tarikh : 9 September 2021

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Tuan,

AMAUN MINIMA PENGENAAN KENAIKAN CUKAI DI BAWAH AKTA CUKAI PENDAPATAN 1967 (ACP), AKTA PETROLEUM (CUKAI PENDAPATAN) 1967(APCP), AKTA CUKAI KEUNTUNGAN HARTA TANAH 1976 (ACKHT) DAN AKTA CUKAI AKTIVITI PERNIAGAAN LABUAN 1990 (ACAPL)

Adalah saya dengan hormatnya merujuk kepada perkara di atas dan minit dialog antara Lembaga Hasil Dalam Negeri Malaysia (LHDNM) dan pihak tuan bertarikh 25 Mac 2003 adalah turut berkaitan.

2. Sila maklum bahawa suatu ketetapan pengenaan kenaikan cukai pada RM5.00 sebagai amaun minima telah dipersetujui berdasarkan kepada perenggan 2.6.1 minit dialog di atas. Penentuan adalah berasaskan kepada faktor *cost-and-benefit* pada ketika itu.

3. Sehubungan peredaran masa dan perkembangan teknologi bahawa pelaksanaan kenaikan cukai telah dibuat dengan kadar masa dan penggunaan tenaga yang lebih efisien, pengenaan kenaikan cukai di bawah ACP, APCP, ACKHT dan ACAPL masing-masing telah ditetapkan pada kadar RM1.00 sebagai amaun minima.

4. Kenaikan cukai tidak perlu dikenakan sekiranya amaun keseluruhan kenaikan cukai bagi sesuatu notis taksiran di bawah sesuatu peruntukan undang-undang yang berkaitan kurang daripada RM1.00.

5. Sehubungan itu, pelaksanaan amaun minima kenaikan cukai adalah selaras dengan peruntukan sedia ada dan dengan ini membatalkan amaun minima RM5.00 seperti yang ditetapkan sebelum ini.

6. Pihak tuan turut dipohon supaya maklumat ini disampaikan kepada ahli dan pengamal percukaian agar peringatan yang bersesuaian dapat disampaikan kepada pelanggan untuk kekal mematuhi bayaran cukai bagi mengelakkan kenaikan cukai dikenakan walaupun terdapat penetapan amaun minima.

Sekian, terima kasih.

"BERKHIDMAT UNTUK NEGARA"
"BERSAMA MEMBANGUN NEGARA"

Saya yang menjalankan amanah,

[DATUK MOHD NIZOM BIN SAIRI]
Timbalan Ketua Pegawai Eksekutif (Operasi Percukaian)
b.p. Ketua Pegawai Eksekutif / Ketua Pengarah Hasil Dalam Negeri
Lembaga Hasil Dalam Negeri Malaysia

Lampiran 2

MEMORANDUM ON TAX OPERATION ISSUES

(TAeF, MyTax, e-Invoice, e-Services & MITRS)

(DESIRE DIALOGUE 1/2025)

17 October 2025

Prepared by:
Tax Operation & Public Practice Committee (TOPPC)
Chartered Tax Institute of Malaysia

Unit B-13-2, Block B, 13th Floor, Megan Avenue II, No.12, Jalan Yap Kwan Seng, 50450 Kuala Lumpur
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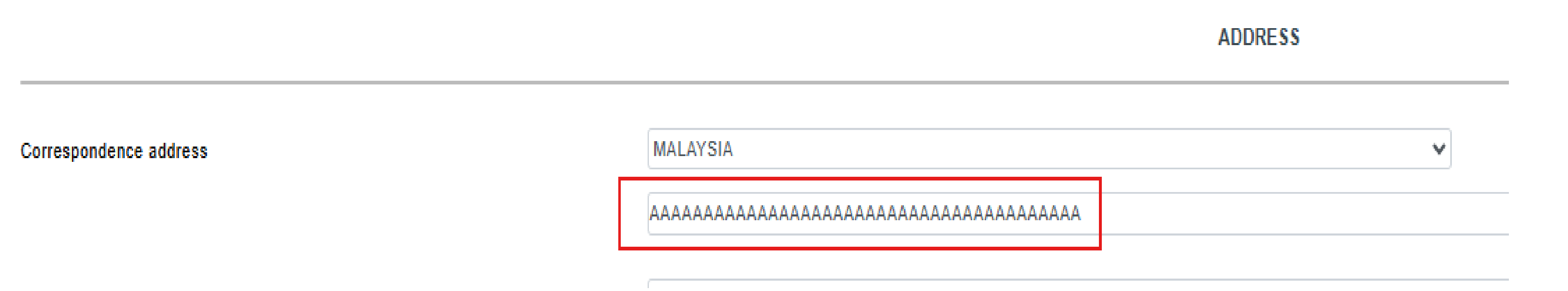
No.	Issues / Challenges	Comments / Recommendations
TAeF		
1.	**Part G: Particulars of Company (item G1 - Correspondence address)** • Currently, the number of characters for the correspondence address is restricted to 34 characters. • The companies with a tax agent would normally insert the name of the tax agent firm in the 1st line of the correspondence address so that all correspondence from HASiL will be forwarded to the tax agent. • Please see the screenshot below.	**Comments:** • The existence of character restriction would result in inconsistent disclosure being made in the Form e-C by all taxpayers, as the preparer would remove "C/O" or abbreviate Sdn Bhd as "SB" in the Form e-C if the name of the tax agent exceeds 34 characters. • The correspondent address needs to be entered every year, even if there are no changes. **Recommendations:** • Remove / Increase the character restriction for the correspondence address. • We suggest including a tick box option like **"Same as last year"** or **"No changes"** to streamline the process. If the address has changed, a **"Change of address"** option could prompt taxpayers to enter a new address only when necessary.
	 	

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<table>
<tr><th>No.</th><th>Issues / Challenges</th><th>Comments / Recommendations</th></tr>
<tr><td></td><td colspan="2"><u>Maklum Balas HASiL</u>

HASiL menggunakan piawaian yang telah ditetapkan pada Sistem Data Dictionary Sektor Awam (DDSA) merujuk kepada Pekeliling Am Bil. 2/2002 berkenaan Penggunaan Pemakaian Data Dictionary Sektor Awam sebagai standard di agensi-agensi Kerajaan. Merujuk kepada pekeliling tersebut, format alamat yang digunakan adalah seperti berikut:

Nama Elemen
Alamat surat menyurat
Keterangan Elemen
Alamat semasa yang akan digunakan oleh kerajaan sebagai maklumat perhubungan rasmi untuk tujuan komunikasi terdiri daripada Alamat, Poskod, Bandar, Negeri, Negara.
Saiz Medan
5 baris dengan 40 characters setiap baris

Pihak HASiL telah menyediakan ruangan alamat surat-menyurat pembayar cukai selaras dengan ketetapan yang dinyatakan dalam pekeliling yang berkuat kuasa.

Ruangan alamat surat menyurat di Borang e-C sepatutnya adalah dipraisi daripada borang tahun sebelum. Ejen cukai boleh membuat pindaan sekiranya alamat adalah berbeza. Bagi tujuan semakan lanjut, mohon pihak CTIM untuk mengemukakan maklumat lengkap kes berkenaan.</td></tr>
<tr><td>2.</td><td>Challenges in Disclosing Beneficial Ownership (BO) Information in Tax Return (Form e-C)

The current requirement to disclose BO information in the Form e-C has raised significant concerns among tax practitioners. This is primarily due to the duplication of disclosure, as BO</td><td>Comments:

Tax practitioners have expressed that this duplicated BO reporting not only adds to compliance costs but also creates practical challenges in acquiring the information. Company secretaries are often not permitted to release BO data to external parties like tax agents due to confidentiality concerns or internal policy restrictions.</td></tr>
</table>

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No.	Issues / Challenges	Comments / Recommendations
	details are already submitted to the Companies Commission of Malaysia (CCM) through the e-BOS system. Having to report the same BO information again in the Form e-C is repetitive, adds extra work for taxpayers, and makes things more complicated for tax agents, especially when the information is confidential or when the company's ownership structure is complex. In some instances, BO information is not readily available to tax agents due to confidentiality policies, and companies are reluctant to share such information outside of their internal teams or appointed company secretary.	Additionally, the Form e-C currently requires 5 entries for BO, which is not always applicable, particularly for companies with fewer qualifying beneficial owners or when BOs cannot be clearly identified (e.g., during liquidation or where there are layers of corporate shareholders). There is also a timing mismatch because the BO information is submitted to CCM based on the company's incorporation (anniversary) date, while tax returns are submitted based on the financial year-end. Because of this difference, the BO information may not match or may be outdated when used for tax filing. Additionally, it is not always clear who qualifies as a beneficial owner, especially in listed companies or government-linked companies (GLCs) where ownership is held through multiple layers. As a result, there is a higher risk of providing incorrect or incomplete information in the Form e-C. **Recommendations:** To streamline the process and reduce administrative burden, it is recommended that: • Allow for the BO declaration filed with CCM to be uploaded via MITRS as part of the tax return submission, instead of manually re-entering the data into Form e-C. • Make BO disclosure optional where appropriate (e.g., listed companies, companies undergoing liquidation) or permit the declaration of senior management in place of beneficial owners when the latter cannot be determined. • Remove the mandatory requirement to fill all 5 BO fields,

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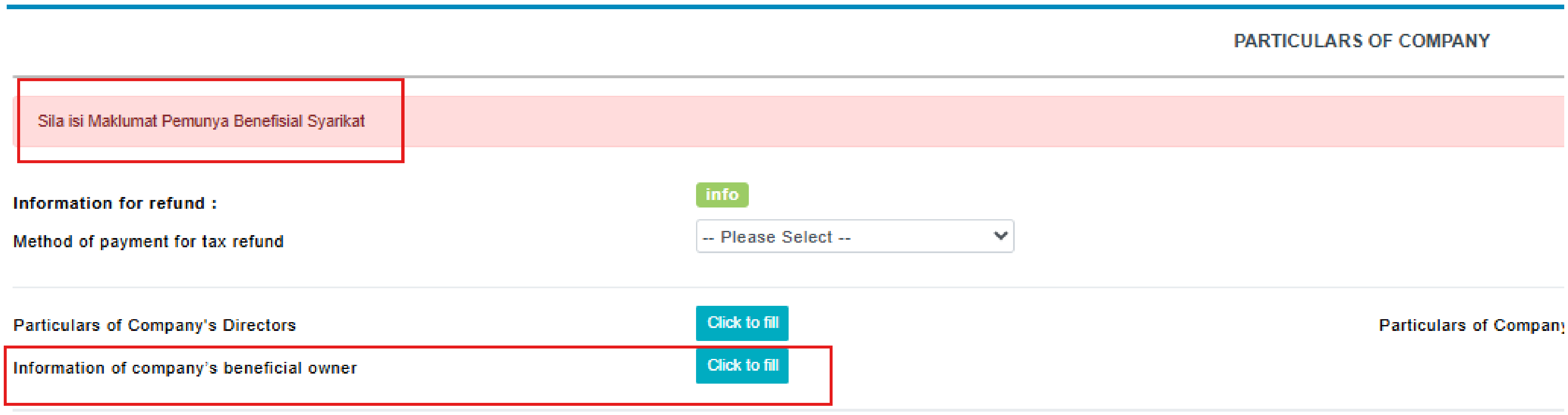
No.	Issues / Challenges	Comments / Recommendations
		especially where fewer than 5 beneficial owners exist or when information is genuinely unavailable. • Avoid penalising incomplete BO disclosures where taxpayers have acted in good faith but were unable to access the information due to confidentiality or structural challenges. • Align the BO reporting framework with CCM requirements to avoid inconsistencies and provide clear guidance on how BO data should be reported under tax law. • Consider implementing these changes as a phased approach, especially for YA 2026 onwards, and provide flexibility for early YA 2025 filings. These measures would maintain compliance integrity while easing the administrative burden on taxpayers and ensuring that reporting aligns with legal access and practical realities.
		

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<tr><td></td><td colspan="2"><u>Maklum Balas HASiL</u>

Mulai Tahun Taksiran 2025, maklumat Beneficial Ownership (BO) perlu dilaporkan dalam Borang C selaras dengan pengenalan pelaporan maklumat BO di bawah Akta Syarikat 2016. Pada masa sekarang, pelaporan maklumat BO dalam Borang C adalah mengguna pakai format yang sama seperti pelaporan maklumat pengarah dalam Borang C. Syarikat boleh melaporkan maklumat BO sekiranya mempunyai lebih daripada seorang BO [sistem tidak mewajibkan pelaporan sehingga lima (5) BO]. Selaras dengan pengenalan ruang baharu ini, pembayar cukai hendaklah mengisi ruang ini sekiranya mempunyai maklumat BO yang lengkap.

Pihak HASiL mengambil maklum cadangan yang dikemukakan dan akan diperhalusi bagi tujuan penambaikan dalam penyediaan Borang C.</td></tr>
<tr><td>3.</td><td>Financial particulars of the company (main business) (Fixed assets in the Balance Sheet)

• The subject name of the item highlighted in the actual draft Form e-C (print out in PDF) does not align with the item highlighted in draft Form e-C (completion stage) in TAeF and Form e-C guidebook YA 2025.

• Please see the screenshots below.</td><td>Comments:

• There is an inconsistency in the subject name of the item highlighted. This may consequently give rise to incorrect disclosure.

• Meanwhile, a change of the subject name of the item highlighted without further clarification would create confusion on whether “office equipment” or “other equipment” shall be disclosed in this category.

Recommendations:

• Rectify the name of the item in the actual draft Form e-C.

• Provide further clarification on the item to be disclosed as “Plant and equipment”.</td></tr>
</table>

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No.	Issues / Challenges	Comments / Recommendations
	Draft Form e-C YA 2025 (pdf): **BALANCE SHEET** **FIXED ASSETS:** Motor vehicles Plant and machinery Land and buildings Other fixed assets ***Form e-C Guidebook YA 2025:*** expenses — existing tax regulations and tax treatment. NON-CURRENT ASSETS: Motor vehicles — Net book value as per Statement of Financial Position. Plant and equipment Land and buildings Other non-current assets (Plant and equipment, Land and buildings, Other non-current assets) — Net book value as per Statement of Financial Position.	

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Tindakan kemas kini akan diambil. Untuk makluman, bahagian Maklumat Kewangan Syarikat dalam Borang C adalah merujuk kepada pelaporan berdasarkan penyata kewangan yang perlu disediakan mengikut syarat seperti yang diperuntukkan dalam undang-undang bertulis seperti yang diperuntukkan di bawah subseksyen 77A(4) ACP 1967.</td></tr>
<tr><td>4.</td><td>Information for tax deduction under Section 110 (others)
• TAeF does not allow the taxpayer to input the gross income with decimal points or gross income of less than RM 1.
• Furthermore, the companies with investment in unit trust are required to disclose all distribution receipts on a line-by-line basis, and the same information will be presented in tabular format in Form e-C.
• Please see the screenshot below.</td><td>Comments:
• Some companies might receive the distribution of less than RM 1 from unit trust investment. Without the ability to input the gross income in decimal points, the taxpayers are required to adjust rounding manually.
• Some companies may invest in several unit trust funds and receive more than 100 tax vouchers in a year of assessment. In this connection, the taxpayer would normally list down all distribution income on a line-by-line basis in the tax computation.
However, the requirement to input all distributions on a line-by-line basis may be a duplicative work for many taxpayers and increase the risk of arithmetic error.

Recommendations:
• Allow taxpayers to input gross income with decimals.
• With the requirement to upload tax computation to MITRS, we suggest to allow the taxpayer to disclose the total amount instead of line-by-line income in TAeF.</td></tr>
</table>

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No.	Issues / Challenges	Comments / Recommendations

No.	Income type	Name of Taxpayer/Trust	Gross Income (RM)	Tax deducted (RM)	Date of Payment	Receipt no.
1	Interest	XXXXXXX	11	0.50	04/04/2024	139

Maklum Balas HASiL

Pihak HASiL mengambil maklum berkenaan cadangan yang dikemukakan, pindaan logik menambah decimal point di ruangan seksyen 110 akan dibuat mulai borang Tahun Taksiran 2026.

Maklumat yang diperolehi dari dokumen yang dimuat naik di platform MITRS adalah dalam format PDF (unstructured format), manakala keperluan maklumat di e-Filing adalah berbentuk data berstruktur (structure format) mengikut jenis pendapatan. Oleh yang demikian, buat masa ini ketetapan sedia ada adalah dikekalkan.

No.	Issues / Challenges	Comments / Recommendations
5.	**Request to enable amendments for all e-Filing Forms** Currently, the e-Filing system allows amendments to Form e-CP8D to be made after submission and before the deadline. However, this functionality is not available for other income tax return forms such as Form e-C, e-B, e-BE, or e-TF. If a taxpayer identifies an error before the filing deadline, they must still submit a manual written request to amend the return, even if the change is minor or administrative. This creates an unnecessary administrative burden.	**Comments:** Taxpayers should be allowed to amend income tax return forms submitted via e-Filing if errors are found before the filing deadline. Currently, even small administrative corrections require a manual written request, which is time-consuming and inefficient. Other authorities, such as RMCD, allow amendments to SST returns, even when they involve tax, as long as changes are made before the deadline and without incurring a penalty. HASiL's current process creates unnecessary administrative burden and may discourage early filing. The suggested amendment feature should be limited to non-tax-related fields (i.e., information

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No.	Issues / Challenges	Comments / Recommendations
		that doesn't affect the tax payable) to avoid conflicting with the formal amended return process under Section 77B. It should also be integrated with systems like MITRS to allow smooth and consistent updates across platforms. **Recommendations:** It is recommended that HASiL add a feature in the e-Filing system to allow taxpayers to make changes to submitted income tax return forms, such as Forms e-C, e-B, e-BE, and e-TF, before the filing deadline, without needing to submit a manual request. This amendment feature should only apply to fields that do not affect the tax payable, such as administrative information or classifications. The system should also be linked with MITRS to ensure any updates remain consistent across platforms.
	Maklum Balas HASiL Pengemukaan CP8D tidak melibatkan pengiraan taksiran. Sebarang pindaan yang dibuat oleh pembayar cukai akan *overwrite* iaitu menggantikan pengemukaan terdahulu dengan maklumat terkini. Sementara itu, e-borang berkaitan cukai melibatkan pengiraan taksiran dan akan diproses oleh sistem secara *real time* bagi membolehkan tindakan susulan seperti pemprosesan bayaran balik dilaksanakan dengan segera. Sistem sedia ada tidak menangguhkan pemprosesan borang sehingga tarikh akhir pengemukaan. Sehubungan itu, sistem e-filing tidak membenarkan sebarang pindaan dibuat selepas penghantaran borang. Pindaan hanya boleh dilakukan oleh pegawai audit bagi tujuan pindaan taksiran setelah borang berjaya diproses. Sistem e-filing sedia ada menyediakan kemudahan draf bagi pengisian e-borang. Pembayar cukai perlu membuat semakan dan pengesahan terlebih dahulu bagi memastikan tiada kesilapan pada maklumat sebelum borang dihantar. Pembayar cukai bertanggungjawab sepenuhnya terhadap maklumat yang dihantar, selaras dengan ayat akuan yang telah ditandatangani semasa penghantaran borang.	

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No.	Issues / Challenges	Comments / Recommendations
6.	**Request to enable e-WHT and additional features in TAeF** Currently, HASiL only enables e-WHT and some other features in MyTax. However, the features are unavailable in TAeF.	**Comments:** Some clients may request for tax agent's assistance to submit withholding tax return forms or some other services. Without the features, the tax agent is required to submit the return/application in writing. **Recommendations:** Enable the same features in TAeF.
	<u>Maklum Balas HASiL</u> Penambahbaikan bagi tujuan akses kepada e-WHT melalui TAeF sedang dalam pembangunan dan peringkat pengujian. Hebahan akan dibuat sebaik sahaja fungsi tersebut sedia digunakan. Sementara itu, pembayar cukai boleh membuat penghantaran borang dan bayaran cukai pegangan menggunakan kaedah berikut : i. MyTax > log masuk ID Mytax > e-WHT ; atau ii. Mytax > Perkhidmatan ezHasil > e-TT	
7.	**The challenges encountered in the TAeF System Admin role:**	
	a) Pelantikan Ejen Cukai **Challenges:** With the mandatory online appointment of tax agents through the TAeF system starting in 2026, tax agents currently face difficulties in tracking and managing client appointments. The system does not provide a complete, downloadable	**Comments:** Tax agents currently experience challenges in tracking which clients have appointed them through the TAeF system, as there is no report available showing the list of appointments under each tax agent. While new appointments must be made online starting in 2026, existing clients who were appointed manually before this requirement may not appear in the system, causing confusion.

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No.	Issues / Challenges	Comments / Recommendations
	list of clients who have appointed a particular tax agent, and existing manually appointed clients are not fully reflected in the new system. Additionally, there is uncertainty over whether tax agents receive notifications when appointments are made or changed. This creates challenges in ensuring smooth e-Filing submissions and client management, especially for firms with multiple tax agents and clients appointed before the online system was implemented.	Some firms rely on TAeF for client lists, but the incomplete data creates administrative difficulties. There is also uncertainty about whether the system sends notifications to tax agents when clients appoint or change their appointed agents. Without clarity and proper data access, tax agents face risks of filing errors or submission under the wrong agent, especially since HASiL plans to restrict submissions only to the appointed agents in the future. **Recommendations:** It is recommended that HASiL enhance the TAeF system by enabling tax agents to download or extract reports of all client appointments under their management, including those made before the online mandate. This would improve transparency and help firms manage their client portfolios efficiently. Additionally, the system should implement automatic notifications to tax agents whenever a client appoints or changes an appointment. To ease the transition for existing manually appointed clients, HASiL could consider allowing bulk uploads of client appointment data by tax agents, rather than requiring clients to reappoint individually online. Clear guidance from HASiL regarding these processes and timelines will also help minimise confusion.

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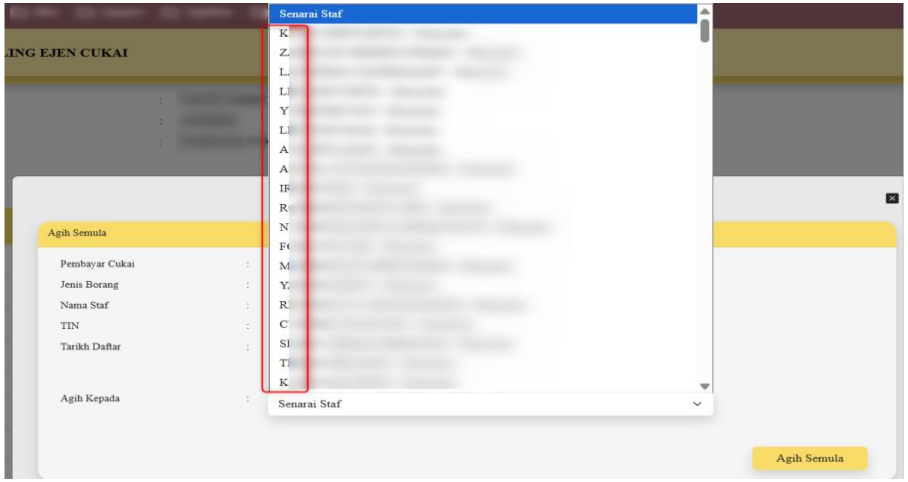
No.	Issues / Challenges	Comments / Recommendations
		
	Maklum Balas HASiL Pihak HASiL mengambil maklum cadangan notifikasi kepada ejen cukai sekiranya terdapat lantikan dan janaan laporan senarai lantikan di TAeF. Penambahbaikan dijangka akan dilaksanakan pada akhir tahun 2026 mengambil kira pembangunan yang melibatkan pindaan akta bagi pelantikan ejen cukai. Walau bagaimanapun lantikan secara pukal adalah tidak selaras dengan peruntukan seksyen sedia ada. Lantikan perlu dilakukan oleh setiap pembayar cukai (pelanggan) tersebut.	
	b) Agihan eBorang **Challenges:**	**Comments:** It is difficult to find the correct staff names to assign once forms have been registered due to the long list of TAeF users under the

No.	Issues / Challenges	Comments / Recommendations
	The “Agihan kepada” dropdown list displays names in a random order. 	same firm. **Recommendations:** Display the staff names in **alphabetical** order.
	<u>Maklum Balas HASiL</u> Pihak HASiL mengambil maklum cadangan berkenaan. Penambahbaikan dijangka akan dilaksanakan pada akhir tahun 2026 mengambil kira pembangunan yang melibatkan pindaan akta bagi pelantikan ejen cukai.	
	c) Status e-Borang menu **Challenges:** • The status e-Borang menu has limited filters and does not allow downloads. • Please see the screenshot below.	**Comments:** For tracking purposes, tax firms need to monitor and identify the list of e-Borang that have not been submitted from time to time. However, the results display too many records (up to 1,000), and only 20 records can be viewed per page. **Recommendations:** • Enable export/download functionality to facilitate filtering. • Add more filters, including “Jenis Borang,” “Nama Ejen,” and a

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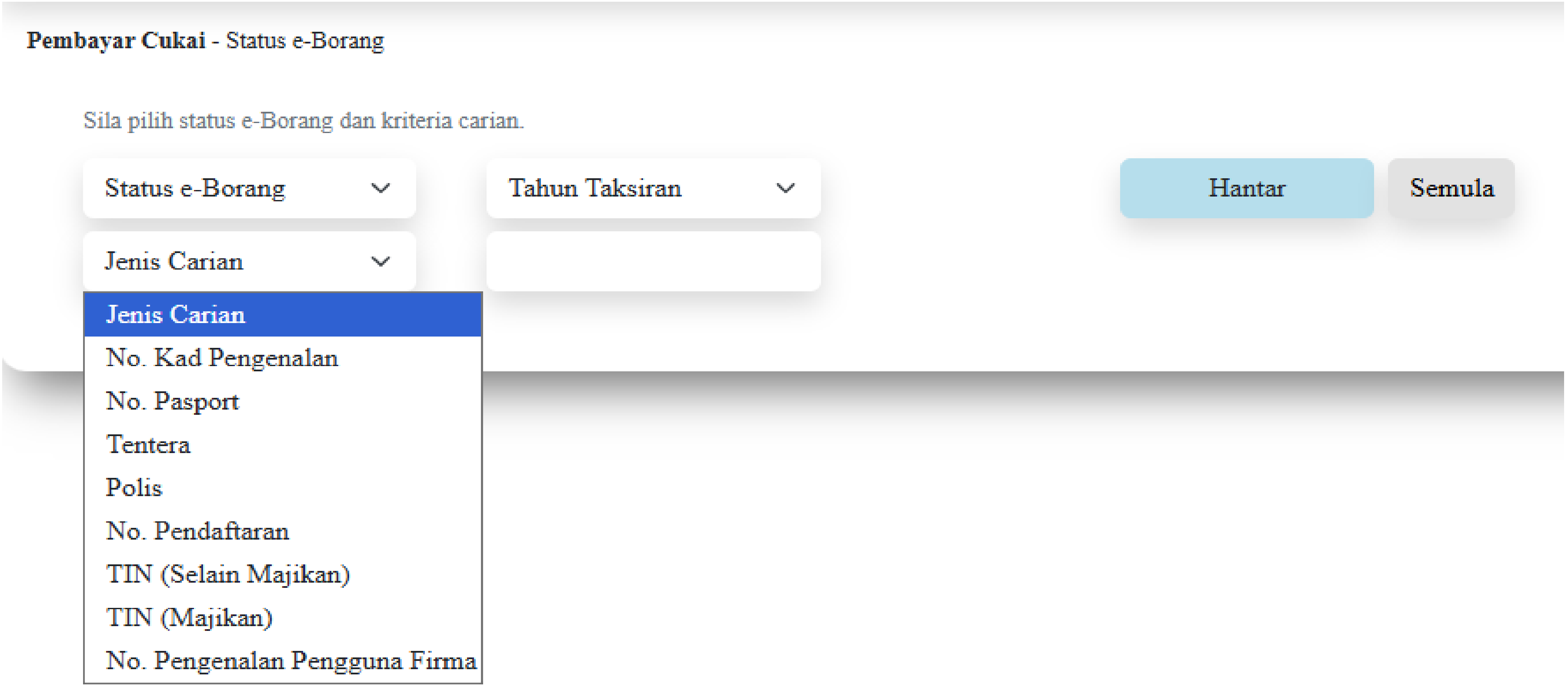
No.	Issues / Challenges	Comments / Recommendations
		range for “Tarikh Daftar.” • Increase the number of items displayed per page (currently limited to 20).
		
	<u>Maklum Balas HASiL</u> Pihak HASiL mengambil maklum cadangan berkenaan. Penambahbaikan dijangka akan dilaksanakan pada akhir tahun 2026 mengambil kira pembangunan yang melibatkan pindaan akta bagi pelantikan ejen cukai.	

No.	Issues / Challenges	Comments / Recommendations
	d) e-Dts (e-Filing mapping from in-house application to TAeF Form e-C) **Challenges:** Submission results of forms through the e-Dts function (e-Filing mapping) are inconsistent between the Production and Latihan environments.	**Comments:** The e-Dts function allows tax agents to submit Form e-C data directly from their in-house systems to HASiL's system, which should streamline the filing process. However, a significant challenge arises because submission results differ between the Production (live) environment and the Latihan (test) environment. For example, the same data submission that triggers an error in Production is accepted successfully in Latihan. This inconsistency makes it difficult to identify and troubleshoot errors accurately, as the test environment does not reliably replicate the live environment's validations and logic. **Recommendations:** It is recommended that HASiL share any new validations or conditions that are deployed to the Production environment in advance to help tax agents anticipate and prevent sudden failures. Additionally, HASiL should ensure that both Production and Latihan environments have consistent validations and conditions so that testing and troubleshooting can be done effectively and reliably.
	Maklum Balas HASiL Pihak HASiL mengambil maklum aduan berkenaan. Tindakan kemas kini logik sistem e-DTS akan diambil. Sekiranya menghadapi masalah teknikal bagi e-DTS, boleh kemukakan emel kepada helpitef@hasil.gov.my	
	e) e-CKM (CGT Returns) / CP204B forms **Challenges:** • Currently, System Admins do not have access to the	**Comments:** • Please confirm whether e-CKM/CP204B forms cannot be transferred or deleted by System Admins. Does this mean that these forms must be registered and submitted by the **same**

No.	Issues / Challenges	Comments / Recommendations
	menu **Integrasi > e-CKM / CP204B** and are unable to assign or delete e-CKM/CP204B forms. Previously, System Admins were able to assign or delete e-CKM forms through the e-Borang menu. • Previously, these forms could be managed by System Admins via the e-Borang menu, which is no longer possible due to the recent relocation of these forms under the Integrasi tab. • Without admin access, any deletion or reassignment now requires contacting HASiL. • Please see the screenshots below.	person who created them? • This poses an operational issue: typically, forms are prepared by junior staff but reviewed and submitted by senior personnel, aligning with internal controls and approval processes. • The current setup restricts that workflow and limits flexibility for firms managing these forms. **Recommendations:** • Please restore access rights to System Admins as before to facilitate the submission of e-CKM/CP204B forms, etc. • Allow for the separation of duties, enabling different users to create, review, and submit forms. • Align access rights with the multi-layered approval process used in tax reporting workflows (similar to income tax return filing). • Avoid requiring involvement from HASiL for every administrative task (e.g., form deletion), which slows down operations and creates dependency.

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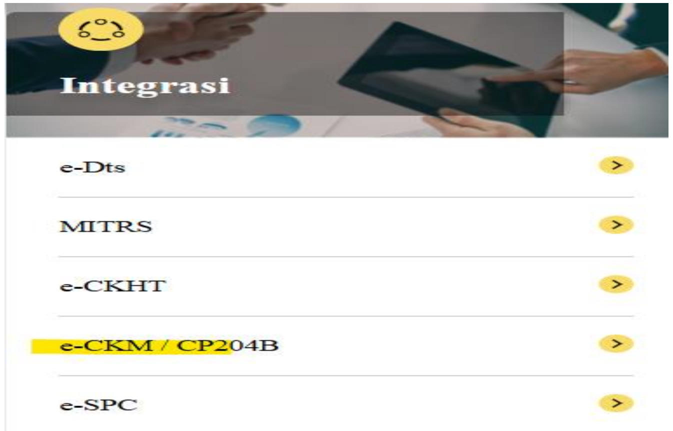
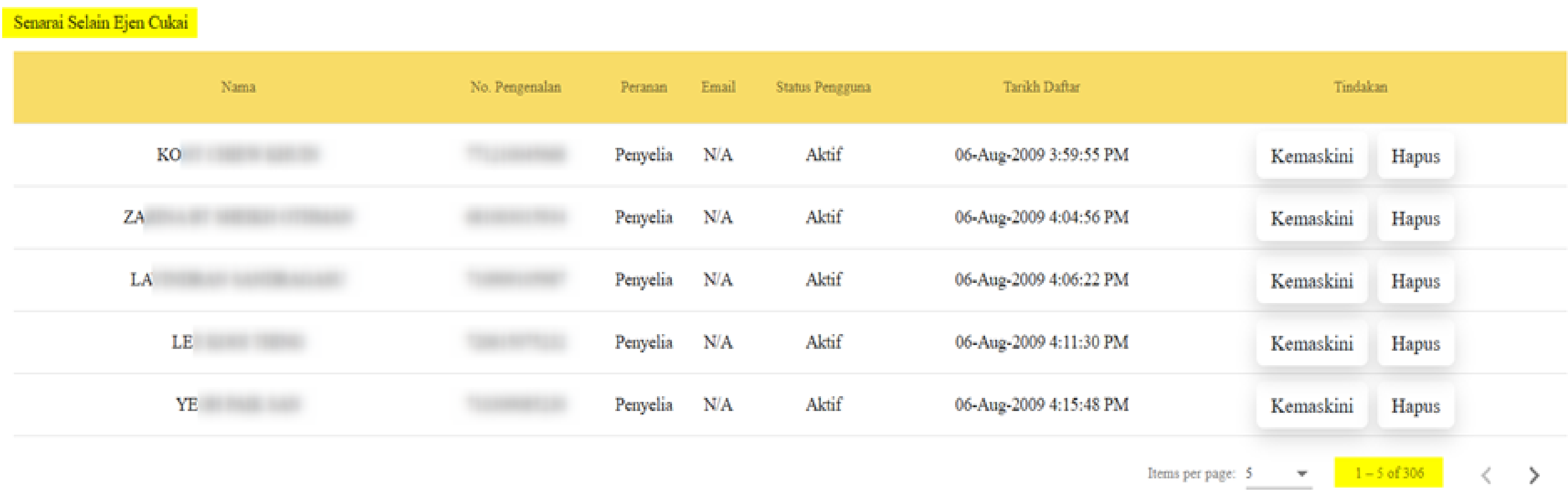
No.	Issues / Challenges	Comments / Recommendations
	Current e-CKM menu (inaccessible by System Admins):	



Previous e-Borang menu (accessible by System Admins):

Unit B-13-2 (Unit 1-5), Block B, 13th Floor, Megan Avenue II, No.12, Jalan Yap Kwan Seng, 50450 Kuala Lumpur
Tel: +603-9212 7848 Email: technical@ctim.org.my

No.	Issues / Challenges	Comments / Recommendations
	Maklum Balas HASiL Pihak HASiL mengambil maklum cadangan berkenaan. Kajian lanjut akan diambil bagi tujuan penambahbaikan yang dijangka akan dilaksanakan pada akhir tahun 2026 mengambil kira pembangunan yang melibatkan pindaan akta bagi pelantikan ejen cukai.	
	f) Daftar / Kemaskini Pengguna **Challenges:** • The list is displayed in the order of "Tarikh Daftar" and can only be searched using users' NRIC Numbers. • Please see the screenshot below.	**Comments:** This makes it inconvenient for the System Admin to search for a large number of Penyelia/Staf **without** their NRIC numbers (confidential data) as they have to check page by page with only 5/10/15 records displayed per page. **Recommendations:** Display the Penyelia/Staf names in alphabetical order and enable a search filter by "Nama".



Senarai Selain Ejen Cukai

Nama	No. Pengenalan	Peranan	Email	Status Pengguna	Tarikh Daftar	Tindakan
KO[illegible]	[illegible]	Penyelia	N/A	Aktif	06-Aug-2009 3:59:55 PM	Kemaskini Hapus
ZA[illegible]	[illegible]	Penyelia	N/A	Aktif	06-Aug-2009 4:04:56 PM	Kemaskini Hapus
LA[illegible]	[illegible]	Penyelia	N/A	Aktif	06-Aug-2009 4:06:22 PM	Kemaskini Hapus
LE[illegible]	[illegible]	Penyelia	N/A	Aktif	06-Aug-2009 4:11:30 PM	Kemaskini Hapus
YE[illegible]	[illegible]	Penyelia	N/A	Aktif	06-Aug-2009 4:15:48 PM	Kemaskini Hapus

Items per page: 5 1 – 5 of 306

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No.	Issues / Challenges	Comments / Recommendations
	Maklum Balas HASiL Tindakan telah diambil dan terhad kepada paparan sedia ada. Penambahbaikan mewujudkan *filter* berdasarkan carian nama dijangka akan dilaksanakan pada tahun 2026 dengan mengambil kira pembangunan yang melibatkan pindaan akta bagi pelantikan ejen cukai.	
	g) Hubungan Ejen **Challenges:** • As the Tax Firm System Admin, we have been unable to load the **Carian Hubungan > Hubungan Ejen** menu since the launch of TAeF 2.0 in 2023. • The page continuously loads without displaying the expected data, making it non-functional for affected users. • Please see the screenshot below.	**Comments:** • We are unable to check the relationships between Ejen, Penyelia, and Staf within the firm. • In TAeF 1.0, this function worked properly. We were able to see the hierarchy between Ejen, Penyelia, and Staf. • The problem was reported previously, but no resolution has been provided to date. • The issue seems more prominent in larger firms with many registered users (e.g., firms with over 300+ users), possibly due to data volume or system performance limitations. • It is unclear if smaller firms are also affected to the same extent, but this issue may be more common among larger firms. **Recommendations:** • Please enable the user list to load so that we can identify the ecosystem of TAeF users within the firm. • Ensure that the system can handle larger data sets, particularly for firms with hundreds of registered users.

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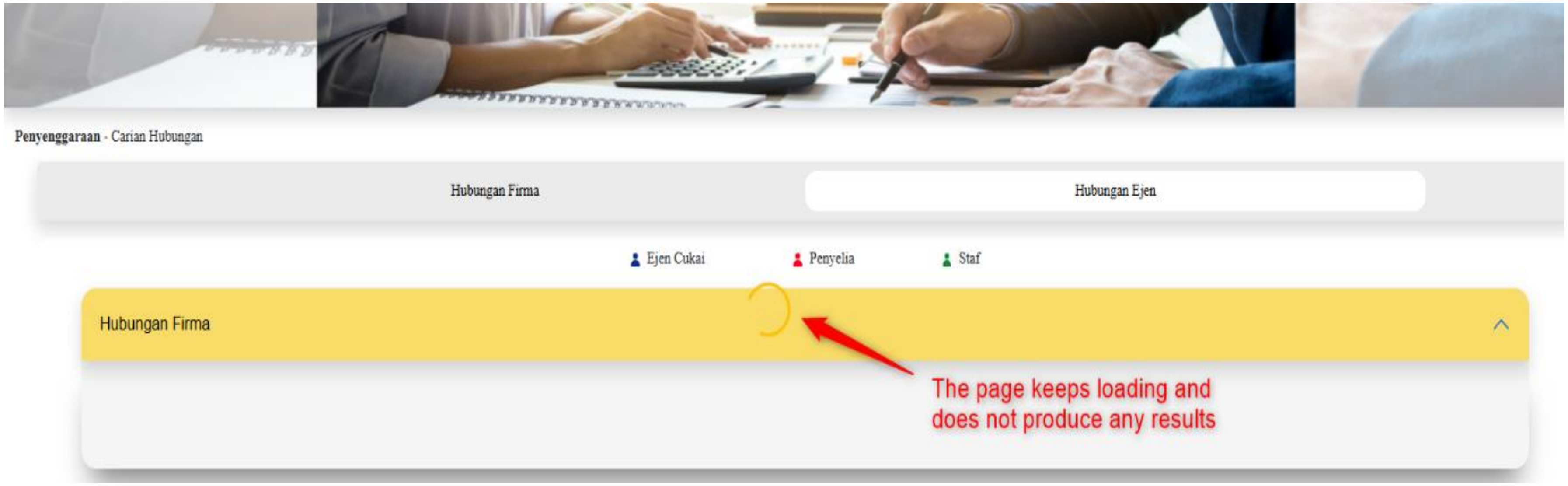
<table>
<tr><th>No.</th><th>Issues / Challenges</th><th>Comments / Recommendations</th></tr>
<tr><td></td><td colspan="2">
</td></tr>
<tr><td></td><td colspan="2"><u>Maklum Balas HASiL</u>

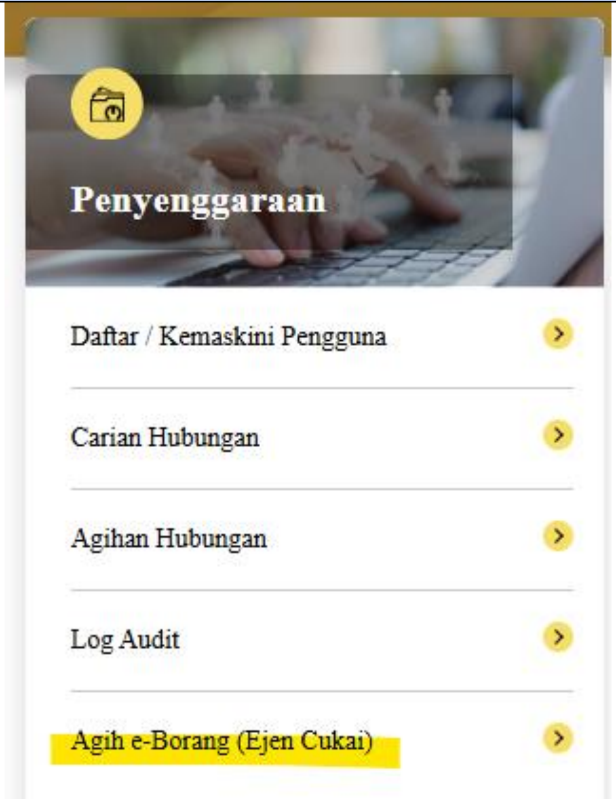
Tindakan telah diambil dan pihak PWC telah dihubungi untuk menyemak skrin berkenaan.
Berdasarkan maklum balas PWC, isu telah selesai dan skrin berkenaan berfungsi dengan baik.</td></tr>
<tr><td></td><td>h) Change of tax agent within the same firm

Challenges:

• Currently, forms registered under Tax Agent A cannot be transferred to Tax Agent B even within the same firm. If a change of Tax Agent is required, users must delete the original drafted form, register a new form, and complete it again under Tax Agent B.

• Previously, in the old TAeF V1 system, changing the Tax</td><td>Comments:

• There is a menu to “Agih e-Borang (Ejen Cukai),” but this transfers all forms registered under Tax Agent A to Tax Agent B simultaneously. Please see the screenshot below.</td></tr>
</table>

No.	Issues / Challenges	Comments / Recommendations
	Agent within the same firm was allowed for any registered forms. • In contrast, TAeF 1.0 allowed forms to be reassigned freely between tax agents within the same firm, offering more operational flexibility.	 • However, we would like to change the Tax Agent for selective forms only, one at a time. • Firms may have multiple licensed tax agents, and operational scenarios often require switching agents on a case-by-case basis (e.g., when one agent is on leave or when responsibilities shift internally). • TAeF 2.0's current approach is too rigid and does not support the real team structures or workload balancing across agents in the

No.	Issues / Challenges	Comments / Recommendations
		same firm. • It is unclear whether this limitation is intentional by HASiL or an oversight compared to the previous version. **Recommendations:** • Enable selective reassignment of forms between tax agents within the same firm, rather than bulk transfer only. • Allow multiple licensed tax agents to be appointed for a single taxpayer (e.g., for Form C), so that any of them can access and manage the form as needed. • Revert to the firm-based appointment model used in TAeF 1.0, where once a firm is appointed, forms can be handled by any registered tax agent under that firm without restriction.
	Maklum Balas HASiL Cadangan 1 - Penambahbaikan dijangka akan dilaksanakan pada akhir tahun 2026 mengambil kira pembangunan yang melibatkan pindaan akta bagi pelantikan ejen cukai. Cadangan 2 dan 3 - Cadangan ini perlu disemak dan dikaji semula. Langkah ini penting bagi memastikan ejen cukai sentiasa mematuhi Kod Etika Ejen Cukai, yang berteraskan prinsip integriti, kebertanggungjawaban, ketelusan dan kecekapan. Seorang ejen cukai bertanggungjawab untuk menghormati hak-hak pelanggannya dengan memastikan tahap kerahsiaan yang tinggi terhadap segala maklumat yang diterima dan diuruskan. Kegagalan untuk mematuhi mana-mana kod kelakuan yang telah dinyatakan di dalam Kod Etika ini boleh mengakibatkan kelulusan ejen cukai ditarik balik, ditamatkan atau tidak diperbaharui.	
	i) No. Kelulusan Ejen Cukai displayed in TAeF are not updated **Challenges:**	**Recommendations:** Update and display the same, i.e., the latest No. Kelulusan Cukai Ejen in both menus.

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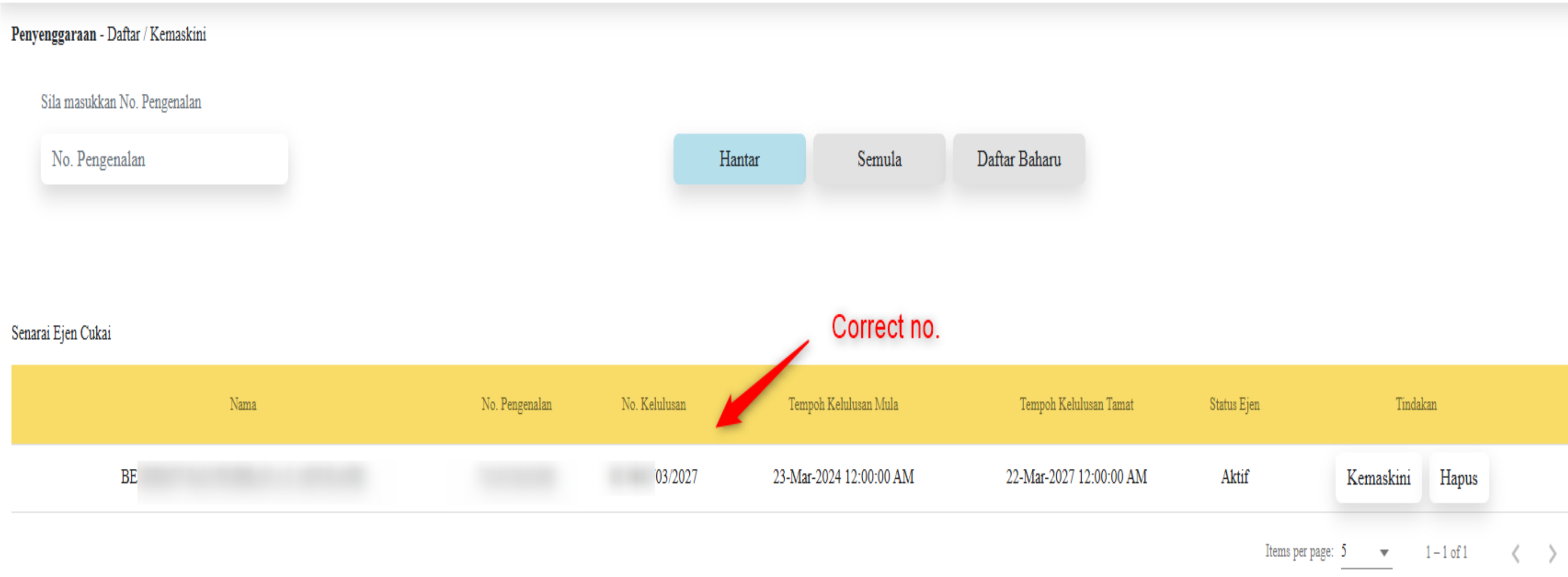
No.	Issues / Challenges	Comments / Recommendations
	• The No. Kelulusan Ejen Cukai is visible via two menus (Please see the screenshots below): i. Penyenggaraan > Daftar / Kemaskini Pengguna ii. Penyenggaraan > Agih e-Borang (Ejen Cukai) • However, the No. Kelulusan displayed in the **Agih e-Borang (Ejen Cukai)** menu is not updated accordingly.	i. In the *Daftar / Kemaskini Pengguna menu* – the latest tax agent license number is displayed correctly. ii. In *Agih e-Borang (Ejen Cukai) menu* – an outdated tax agent license number is displayed. iii. Please see the screenshots below.

Daftar / Kemaskini Pengguna



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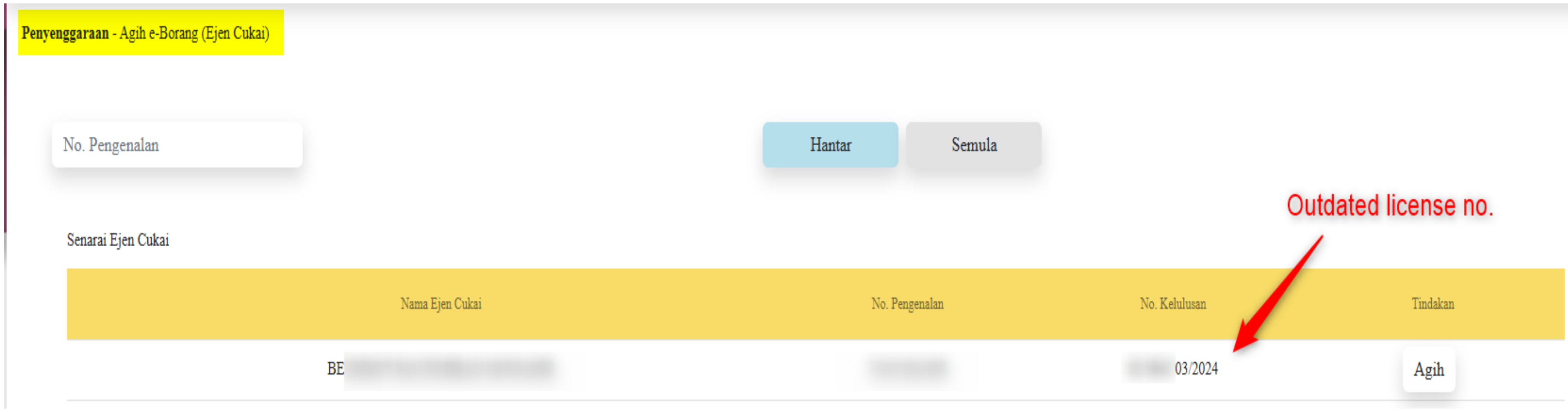
<table>
<tr><th>No.</th><th>Issues / Challenges</th><th>Comments / Recommendations</th></tr>
<tr><td></td><td colspan="2">

Agih e-Borang (Ejen Cukai)



</td></tr>
<tr><td></td><td colspan="2">

Maklum Balas HASiL

Tindakan telah diambil. Mohon semakan semula.

</td></tr>
<tr><td></td><td>

j) Inability to remove resigned staff from TAeF

- Currently, System Admins cannot fully remove or delete resigned staff from the TAeF system.
- The process of removing user access requires coordination with HASiL, which is inefficient and not practical for day-to-day operations.
- Even after marking a user as inactive, their name and associations (e.g., supervised staff or assigned forms) remain visible in the system.
- This creates risks of unauthorised access and confusion over user assignments, especially when it's unclear who

</td><td>

Comments:

- Many firms face challenges when staff resign, especially in trying to remove their access and reassign their responsibilities in the system.
- Currently, there is no clear or automated process to transfer forms or user relationships previously assigned to the resigned staff.
- This creates security risks (as former staff may still have access) and leads to operational inefficiencies, particularly in larger firms with frequent staff turnover.

</td></tr>
</table>

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No.	Issues / Challenges	Comments / Recommendations
	was under the resigned user.	**Recommendations:** • Allow System Admins to fully deactivate or remove resigned staff from the TAeF system, ensuring all system access is revoked. • Introduce a reassignment feature that enables System Admins to easily transfer all responsibilities (e.g., supervised users, assigned forms, and portfolios) from the resigned staff to another active user. • Hide deactivated users from all active lists, such as dropdown menus and user selections, to avoid confusion and maintain accurate system data.
	Maklum Balas HASiL Pihak HASiL mengambil maklum cadangan berkenaan dan kajian lanjut akan dilaksanakan.	
8.	**Limited MyTax function available in TAeF as compared to MyTax**	**Comments:** We are aware that not all features available in the MyTax portal are currently accessible through TAeF. This creates ongoing challenges for tax agents, as clients expect them to manage all tax-related matters independently, without needing access to the taxpayers' personal MyTax accounts. Based on earlier communication with HASiL, these features were expected to be integrated into TAeF 2.0. However, as progress has been limited, we kindly request greater clarity and prioritisation of their implementation to better support tax agents in carrying out their responsibilities.

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<table>
<tr><th>No.</th><th>Issues / Challenges</th><th>Comments / Recommendations</th></tr>
<tr><td rowspan="2"></td><td></td><td>Recommendations:
We suggest that HASiL prioritise the inclusion of the following key MyTax functions in TAeF:
e-Kemaskini
e-Ansuran
e-WHT
e-CP22
These features are essential for tax agents to manage clients’ tax matters efficiently and professionally, while also maintaining a clear separation between personal and business tax responsibilities.

We respectfully request that HASiL provide a clear timeline, when these features will be made available in TAeF.</td></tr>
<tr><td colspan="2"><u>Maklum Balas HASiL</u>

Fungsi di dalam TAeF:

1. e-Kemaskini

Sistem sedia ada, ejen cukai tidak dibenarkan untuk mengakses platform e-Kemaskini. Ejen cukai dibenarkan untuk mengemas kini alamat di TAeF > Pelantikan Ejen Cukai > Pembayar Cukai > Profil sekiranya dilantik dan diberikan kebenaran oleh pembayar cukai (pelanggan). Manakala tindakan kemas kini maklumat-maklumat lain perlu dilakukan oleh pembayar cukai melalui MyTax > e-Kemaskini.

2. e-Ansuran

Penambahbaikan bagi tujuan akses kepada e-Ansuran melalui TAeF sedang dalam pembangunan dan peringkat pengujian. Hebahan akan dibuat sebaik sahaja fungsi tersebut sedia digunakan.

Sementara itu, pembayar cukai boleh membuat permohonan e-Ansuran menggunakan ID sendiri dengan kaedah berikut:

MyTax > log masuk ID Mytax > Perkhidmatan ezHasil > e-Ansuran</td></tr>
</table>

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<table>
<tr><th>No.</th><th>Issues / Challenges</th><th>Comments / Recommendations</th></tr>
<tr><td></td><td colspan="2">3. e-WHT

Penambahbaikan bagi tujuan akses kepada e-WHT melalui TAeF sedang dalam pembangunan dan peringkat pengujian. Hebahan akan dibuat sebaik sahaja fungsi tersebut sedia digunakan.

Sementara itu, pembayar cukai boleh membuat penghantaran borang dan bayaran Cukai pegangan menggunakan ID sendiri dengan kaedah berikut:

a) MyTax > log masuk ID Mytax > e-WHT; atau
b) Mytax > e-Perkhidmatan > e-TT

4. e-CP22 - Kemudahan ini telah disediakan di TAeF mulai tahun 2024.</td></tr>
<tr><td colspan="3">MyTax</td></tr>
<tr><td>9.</td><td>Updating the correspondence address for terminated clients

Tax agents are unable to update the correspondence address for terminated clients, as HASiL requires the update to be made by the taxpayer through Form CP600B (with signature) or e-Kemaskini.</td><td>Comments:

• Despite submitting termination letters and notifying HASiL via the Feedback Form, tax agents continue to receive official letters and tax notices (e.g., Form J, outstanding tax notices) for clients they no longer represent, sometimes even for cases terminated years ago.

HASiL insists that address updates must be made by the taxpayer either through Form CP600B with their signature or via e-Kemaskini. However, many terminated clients are non-compliant or uncontactable, making it impossible to obtain the required signed forms or have them update their own details.

This situation creates confusion, operational challenges, and unnecessary burdens for tax agents. Although tax agents have complied with the procedures, HASiL's system updates have not reflected these changes.

• Please see the screenshots below.</td></tr>
</table>

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No.	Issues / Challenges	Comments / Recommendations
		Recommendations: We recommend that HASiL allow tax agents to update the correspondence address for terminated clients, especially for older cases, without requiring the taxpayer's involvement, provided that: • A formal termination letter has been submitted; and • A new address has previously been communicated but not updated in the system. This would help prevent unnecessary delays, reduce miscommunication, and ensure that HASiL's records are accurate.

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No.	Issues / Challenges	Comments / Recommendations

From: noreply@hasil.gov.my
Sent: Friday, 1 August, 2025 7:15 AM
To:
Subject: << Ref:1056933 >> Resolution of your Feedback

Follow Up Flag: Follow up
Flag Status: Flagged

Tuan/Puan,

Maklum balas tuan adalah dirujuk.

Permohonan untuk kemaskini alamat surat-menyurat Pembayar Cukai perlu menggunakan Borang CP600B atau sistem e-Kemaskini.

Borang CP600B adalah borang yang ditetapkan (Prescribed form) dibawah Seksyen 152, Akta Cukai Pendapatan 1967 dan perlu dihantar secara manual kerana memerlukan tandatangan asal Pembayar Cukai.

Pengemukaan Borang secara 'softcopy' adalah tidak dibenarkan. Borang tersebut boleh dihantar melalui kaunter atau pos ke LHDNM PULAU PINANG dimana fail cukai syarikat tersebut dikendalikan atau LHDNM terdekat untuk tindakan lanjut. Atau;
Sila layari https://mytax.hasil.gov.my:

- Log masuk menggunakan sijil digital individu.
- Selepas berjaya log masuk, klik perkhidmatan ezHasil > e-kemaskini > Pembayar Cukai > e-Kemaskini Borang Maklumat Individu dipaparkan.
- Lengkapkan butiran yang ingin dikemaskini dan klik seterusnya sehingga akuan.
- Pada skrin akuan klik" pada akuan, masukkan kata laluan dan klik tandatangan.
- Sekiranya berjaya , "Kemaskini Berjaya" akan dipaparkan.

Untuk sebarang pertanyaan/semakan lanjut, tuan boleh terus menghubungi Pejabat LHDNM yang mengendalikan fail cukai tuan.Maklum balas secara terus boleh dihantar melalui Direktori Pegawai Perhubungan Awam yang terdapat dalam halaman web rasmi LHDNM. Sila klik https://www.hasil.gov.my/hubungi-kami/pegawai-perhubungan-awam/ > Pilih PULAU PINANG > Klik di sini.

Sekian, terima kasih.

HASiL Contact Centre
Jabatan Khidmat Korporat
Lembaga Hasil Dalam Negeri Malaysia

Maklumat Pelanggan

Nama Pelanggan:	[redacted]
Jenis Pengenalan:	K.P. Baru
No. Pengenalan:	[redacted]
No. Telefon:	[redacted]
No. TIN:	[redacted]
E-mel:	[redacted]
Kategori Pelanggan:	Ejen Cukai
No. Penghantaran:	

2

Maklumat Pembayar Cukai

Nama:	[redacted]
Jenis Pengenalan:	SSM
No. Pengenalan:	[redacted]
No. TIN:	[redacted]

Tajuk: [redacted] - Request To Send All The Official Letters Directly To Company Address

Subjek: [redacted] - Request To Send All The Official Letters Directly To Company Address

Butiran:
We wish to inform you that we are no longer acting as the tax agent for the above mentioned company. Attached is the termination letter for your reference.

Hasil Yang Dikehendaki:
Therefore, we respectfully request that the attached letter dated 28 July 2025 and also all future correspondence, including letters and notices pertaining to the above-mentioned company, be sent directly to the company own address.
Thank you.

Lampiran:

Tarikh Penghantaran: 2025-07-31T17:39:34

Maklum Balas HASiL

Pihak HASiL mengambil maklum cadangan berkenaan dan kajian lanjut akan dilaksanakan.

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No.	Issues / Challenges	Comments / Recommendations
e-Invoice		
10.	**Updates on the Software Development Kit (SDK)**	**Comments:** Currently, updates on the SDK are not conveyed to taxpayers. Typically, one would only realise there is an update when the submission does not go through, and one has to go through the SDK in detail. **Recommendations:** Just as how HASiL is providing diligent and timely updates on guidelines and FAQs, HASiL should do the same for SDKs
	<u>Maklum Balas HASiL</u> HASiL menghargai isu yang dibangkitkan berkaitan komunikasi melibatkan kemas kini SDK (*SDK updates*). HASiL sentiasa komited menambah baik penyampaian maklumat secara berterusan dan memastikan pembayar cukai menerima sokongan yang diperlukan dalam pelaksanaan e-Invois. Untuk makluman, sebarang aktiviti pengemaskinian dan jadual penyelenggaraan sistem akan dimaklumkan melalui medium rasmi HASiL. Pada masa ini, semua pemakluman terkini berkaitan pelaksanaan e-Invois termasuk siri keluaran dan kemas kini SDK (*SDK releases and updates*) dibuat melalui saluran berikut: i. Seksyen nota siri keluaran SDK (*SDK release notes section*) di pautan https://sdk.myinvois.hasil.gov.my/release-notes/ ii. *Banner headline* hebahan pada Laman Mikro e-Invois di pautan https://www.hasil.gov.my/en/e-invoice/ iii. Platform media sosial rasmi HASiL seperti Facebook, X dan Instagram iv. Mesej pemberitahuan segera (*promp messages*) berkaitan kemas kini keperluan melalui Halaman Utama Portal MyInvois (*MyInvois Portal Homepage*) Pembayar cukai dinasihatkan untuk sentiasa melayari Laman Mikro e-Invois secara berkala bagi mengikuti perkembangan dan pengumuman terkini yang dikeluarkan oleh HASiL.	

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No.	Issues / Challenges	Comments / Recommendations
11.	**Lack of clarity on enforcement related to e-Invoice compliance**	**Comments:** There is a void in terms of how enforcement would be carried out and areas of focus. • There is currently no official guidance on how enforcement of e-Invoice compliance will be carried out or which areas will be prioritised for audit and investigation. • Penalty of not less than RM200 and not more than RM20,000 or imprisonment for a term not exceeding 6 months or both will be imposed pursuant to Section 120(d) of the ITA 1967 for any non-compliance of the e-Invoice requirements under: - Section 82C(1) - issue an electronic invoice for each transaction; - Section 82C(6) - self-billed invoice; and - Section 82C(7) - consolidated transaction invoice. • However, it remains unclear: - Whether administrative errors (e.g., incorrect or outdated SST number, incomplete customer info) will be penalised. - If technical errors or missing fields during implementation (e.g., due to system limitations or transition challenges) are considered offences. - What is the liability exposure for software providers who generate digitally signed e-Invoices on behalf of taxpayers? **Recommendations:** • HASiL should provide clear enforcement guidelines to help taxpayers and solution providers understand their obligations.

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No.	Issues / Challenges	Comments / Recommendations
		These guidelines should cover: - What types of non-compliance may result in penalties under Section 120? - Whether minor or unintentional errors (such as outdated customer information) will be considered as non-compliance. - The respective responsibilities of taxpayers and third-party software providers, especially important in cases where digital signatures are handled by the system provider. • HASiL should also outline key enforcement focus areas and thresholds, such as what may trigger an audit and what level of error or omission is considered material. This will help taxpayers carry out effective internal checks and stay compliant. • Consider introducing a grace period or warning system during the early stages of implementation. This would allow businesses time to adjust and reduce the risk of being penalised for honest mistakes during the transition to e-Invoicing.
	Maklum Balas HASiL Selaras dengan peruntukan di bawah seksyen 82C Akta Cukai Pendapatan 1967 (ACP 1967), pembayar cukai bertanggungjawab untuk mengeluarkan: ▪ e-Invois bagi setiap transaksi untuk barangan yang dijual atau perkhidmatan yang diberikan; ▪ e-Invois bil kendiri untuk transaksi tertentu sepertimana syarat yang ditetapkan di perenggan 3.6.5 dan perenggan 8.3, Garis Panduan Spesifik e-Invois; dan ▪ e-Invois disatukan (kecuali transaksi yang dinyatakan di perenggan 3.7, Garis Panduan Spesifik e-Invois) dalam tempoh tujuh (7) hari kalendar selepas akhir bulan. Tanggungjawab pematuhan ini dinilai dari perspektif pengeluaran e-Invois. Pembayar yang memenuhi nilai ambang pendapatan atau	

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No.	Issues / Challenges	Comments / Recommendations
	jualan tahunan seperti ditetapkan dalam perenggan 1.5, Garis Panduan e-Invois dikehendaki mengeluarkan dan menghantar e-Invois untuk pengesahan mengikut jadual pelaksanaan yang ditetapkan. Sekiranya berlaku ketidakpatuhan, penalti boleh dikenakan di bawah perenggan 120(1)(d) ACP 1967, iaitu denda tidak kurang RM200 dan tidak melebihi RM20,000 atau penjara tidak melebihi 6 bulan atau kedua-duanya sekali. Oleh itu, pembayar cukai hendaklah memastikan e-Invois yang dikeluarkan mematuhi syarat dan spesifikasi yang ditetapkan dalam garis panduan serta peruntukan undang-undang. Dalam keadaan di mana Sistem MyInvois mengalami gangguan akibat penyelenggaraan atau isu teknikal, dan pembayar cukai dapat mengemukakan bukti yang mencukupi mengenai usaha pematuhan mereka, HASiL akan menilai setiap kes secara berasingan (*case by case basis*). Sebagaimana disebut dalam perenggan 2.5.4, Garis Panduan e-Invois, jika justifikasi didapati munasabah, HASiL boleh mempertimbangkan untuk tidak mengambil tindakan penguatkuasaan atas ketidakpatuhan berkaitan penghantaran atau pengesahan e-Invois sepanjang tempoh yang terjejas. Selain itu, HASiL juga sedang membangunkan Rangka Kerja Semakan Pematuhan e-Invois yang akan menerangkan maklumat penting kepada pembayar cukai berkaitan: (a) Hak dan tanggungjawab pegawai pematuhan e-Invois, pembayar cukai dan ejen cukai (b) Kaedah dan prosedur semakan pematuhan e-Invois (c) Tahun taksiran yang diliputi (d) Kriteria pemilihan kes (e) Pendekatan pelaksanaan pematuhan Rangka kerja ini dijangka diterbitkan pada Disember 2025. HASiL sentiasa komited untuk terus memberikan bimbingan dan sokongan kepada pembayar cukai bagi memastikan proses pematuhan e-Invois berjalan dengan lancar.	

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No.	Issues / Challenges	Comments / Recommendations
12.	**B2B service tax exempted, not disclosed**	**Comments:** • MyInvois Portal of HASiL has its flaws pertaining to the disclosure of B2B service tax exemption details. It does not state the customer's total amount of service tax exempted, which is a statutory requirement under Regulation 10 of the Service Tax (Amendment) (No. 3) Regulations 2018. Instead, it shows only the amount exempted from tax. Amount exempted from tax and the amount of tax exempted are two different matters. • Please see the screenshot below. **Recommendations:** To disclose the total amount of service tax exempted.

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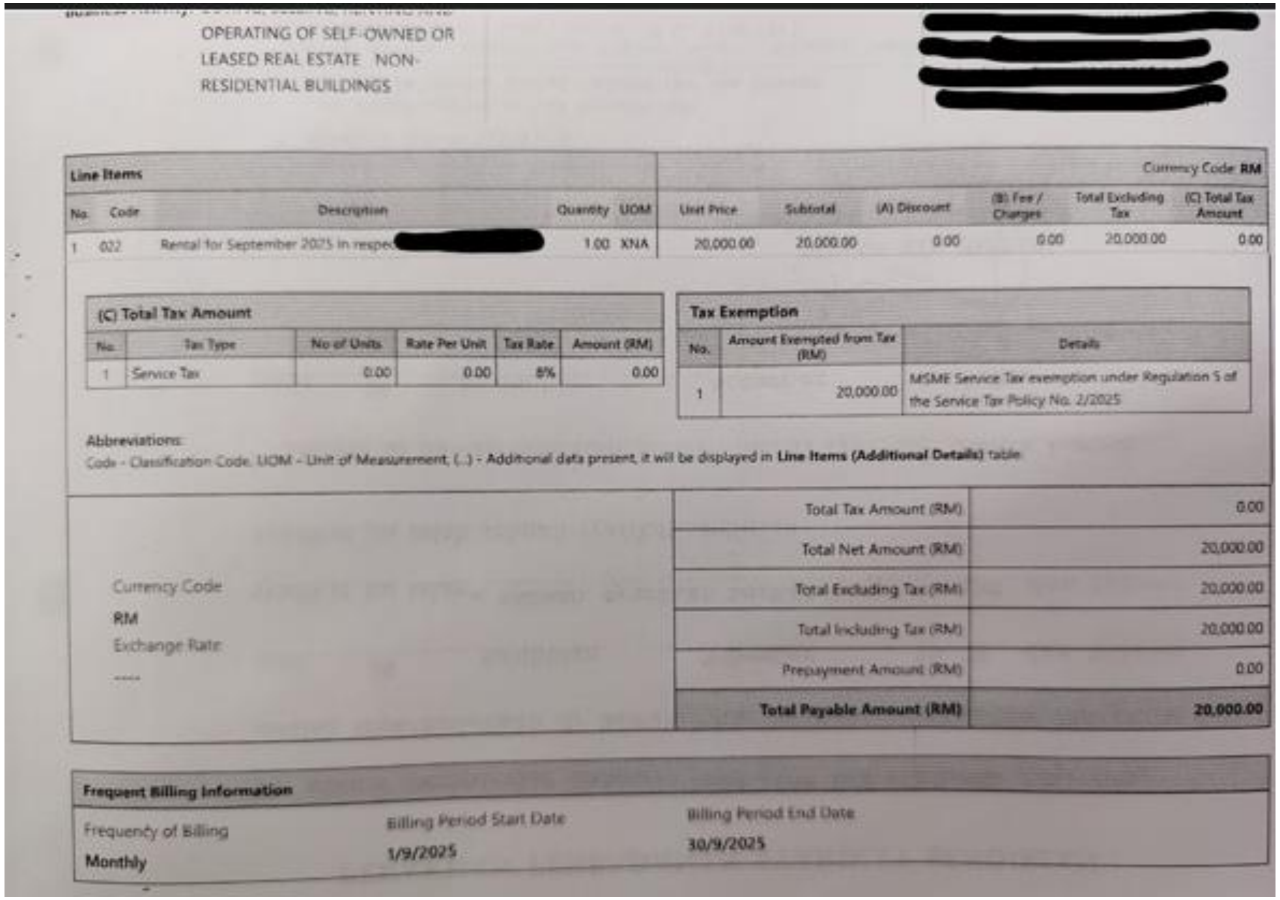
No.	Issues / Challenges	Comments / Recommendations



OPERATING OF SELF-OWNED OR LEASED REAL ESTATE NON-RESIDENTIAL BUILDINGS

[redacted]

Line Items											Currency Code RM
No.	Code	Description	Quantity	UOM	Unit Price	Subtotal	(A) Discount	(B) Fee / Charges	Total Excluding Tax	(C) Total Tax Amount	
1	022	Rental for September 2025 in respe[redacted]	1.00	XNA	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00	

(C) Total Tax Amount

No.	Tax Type	No of Units	Rate Per Unit	Tax Rate	Amount (RM)
1	Service Tax	0.00	0.00	8%	0.00

Tax Exemption

No.	Amount Exempted from Tax (RM)	Details
1	20,000.00	MSME Service Tax exemption under Regulation 5 of the Service Tax Policy No. 2/2025

Abbreviations:
Code - Classification Code, UOM - Unit of Measurement, (...) - Additional data present, it will be displayed in **Line Items (Additional Details)** table

Currency Code
RM
Exchange Rate

Total Tax Amount (RM)	0.00
Total Net Amount (RM)	20,000.00
Total Excluding Tax (RM)	20,000.00
Total Including Tax (RM)	20,000.00
Prepayment Amount (RM)	0.00
Total Payable Amount (RM)	**20,000.00**

Frequent Billing Information

Frequency of Billing	Billing Period Start Date	Billing Period End Date
Monthly	1/9/2025	30/9/2025

Maklum Balas HASiL

HASiL mengambil maklum cadangan yang dikemukakan oleh CTIM berhubung paparan visual e-Invois (*visual representation of e-Invoice*). Untuk makluman, pembayar cukai dibenarkan menggunakan apa-apa format bagi paparan visual e-Invois seperti amalan semasa, dengan syarat kod QR disertakan sebagaimana yang ditetapkan.

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No.	Issues / Challenges	Comments / Recommendations
	Pengeluaran e-Invois oleh Pembekal yang mengandungi maklumat jumlah "Amaun dikecualikan daripada cukai" dan "Amaun cukai yang dikecualikan" masih boleh dirujuk melalui paparan Dokumen Terperinci (*Document Details*) di bahagian "Jumlah Amaun Cukai (*Total Tax Amount*)". Sehubungan itu, Pembeli adalah dinasihatkan untuk merujuk maklumat melalui paparan Dokumen Terperinci, memandangkan maklumat transaksi yang dipaparkan adalah lebih menyeluruh, terperinci dan telus, tanpa hanya bergantung kepada paparan visual e-Invois bercetak yang dijana melalui Portal MyInvois. Sekiranya terdapat sebarang perkembangan baharu, HASiL akan memaklumkannya melalui Laman Mikro e-Invois sebelum sebarang tindakan kemas kini dilaksanakan.	
e-Services		
13.	**e-Rayuan for taxpayers to submit Form Q or Form N online** HASiL has recently rolled out e-Rayuan for taxpayers to submit Form Q or Form N online. Currently, e-Rayuan is only applicable to appeals against assessments under the Income Tax Act 1967, excluding appeals related to capital gains tax, withholding tax, and assessments made through investigations. The initial phase only involves files of taxpayers from the Large Taxpayer Branch and the Kuala Lumpur Federal Territory Revenue Branch. Appeals can only be submitted by individual taxpayers or persons authorized under Sections 75 and 75B of the Income Tax Act 1967.	**Comments:** This is a commendable step towards digitalisation. We hope the e-Rayuan platform will soon be extended to cover the currently excluded tax categories and be made available to all taxpayers across Malaysia. Additionally, as tax agents and lawyers play a key role in assisting taxpayers with appeals, we hope the platform will be enhanced to extend to authorised tax agents/lawyers to submit appeals on behalf of their clients. **Recommendations:** We hope the e-Rayuan platform will soon be extended: 1. To cover the currently excluded tax categories, including: • RPGT

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No.	Issues / Challenges	Comments / Recommendations
		• WHT • Investigation-based assessments 2. To be made available to all taxpayers across Malaysia. 3. To extend to authorised tax agents/lawyers to submit appeals on behalf of their clients.
	Maklum Balas HASiL Pihak HASiL mengambil maklum berhubung perkara disampaikan. Cadangan yang dinyatakan bagi tujuan peluasan pelaksanaan untuk semua pembayar cukai di bawah kategori/peruntukan akta yang lain adalah dalam perancangan. Pelaksanaan adalah dirancang secara berperingkat/berfasa dalam tahun 2026. Pembayar cukai akan dimaklumkan apabila e-Rayuan tersebut sudah boleh digunakan.	
MITRS		
14.	**Document preview function** Currently, the Malaysian Income Tax Reporting System (MITRS) does not offer a preview function for users to view uploaded documents before or after submission. Additionally, after submission, users are only provided with a Document Submission Form Section 82B and a Confirmation of Receipt of e-Document Section 82B, which only display the file names, not the actual documents (e.g., Financial Statements: XXX Sdn Bhd_Form 75 & Tax calculation: XXX Sdn Bhd_YA 2025). Please see the screenshot below.	**Comments:** The absence of a document preview function creates a risk of submitting incomplete or incorrect files, as users are unable to verify their documents before or after submission. The current confirmation method (showing only file names) does not provide sufficient assurance for the submitted content. **Recommendations:** 1. Incorporate a document preview function to allow users to view uploaded files before final submission. 2. Enable users to preview submitted documents after submission, not just see the file names. 3. Implement a "save as draft" feature, similar to what is available for tax returns and estimates, so that another user can review the uploaded documents before final submission.

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No.	Issues / Challenges	Comments / Recommendations

LIST OF UPLOADED DOCUMENT

#	Document Category	File Name
1	Financial statements	Sdn Bhd_Form 75.pdf
2	Tax calculation	Sdn Bhd FTC_YA 2025.pdf

Maklum Balas HASiL

Pembayar cukai dinasihatkan untuk memuat turun dan menyemak dokumen sebelum penghantaran dibuat. Pihak HASiL mengambil maklum cadangan penambahbaikan yang dikemukakan dan kajian lanjut akan dilaksanakan.

15. **Additional option – Claiming allowances and incentives**

- Based on the recent MITRS submission, we note that there is an additional option for selection for the following questions in the MITRS submission form.
- With this new option for selection, the taxpayer is managed to submit the MITRS form **without** uploading the capital allowances and incentives computation files **separately,** i.e**.,** the document category for both the capital allowances and incentives computation can be left blank.
- Please see the screenshot below.

Comments:

With the mentioned enhancement made to the MITRS platform, kindly confirm that the taxpayer is no longer required to split and upload the capital allowances and incentive computation files separately if the details of the computations are already included in the income tax computation file uploaded.

Kindly also advise whether HASiL will update item 10 of the FAQ dated 5 August 2025 for the above enhancement made.

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<table>
<tr><th>No.</th><th>Issues / Challenges</th><th>Comments / Recommendations</th></tr>
<tr><td></td><td></td><td>
<table>
<tr><td>10.</td><td>Sekiranya dokumen melibatkan jadual lengkap elaun modal dan kenaan jadual 3 ACP 1967 atau pengiraan lengkap insentif telah dimasukkan sebagai sebahagian daripada dokumen pengiraan cukai pendapatan, di item 5(b) di atas, adakah pembayar cukai tidak perlu memuat naik dokumen sokongan di bahagian item 5(c) atau (d) yang berkenaan?</td><td>Pembayar cukai masih perlu memuat naik semula dokumen spesifik yang berkenaan walaupun dokumen tersebut telah dimasukkan sebagai sebahagian daripada pengiraan cukai pendapatan yang telah dimuat naik di item 5(b) di atas.

Ini kerana dokumen berkenaan adalah dokumen mandatori dan kegagalan memuat naik dokumen mengikut spesifikasi yang ditetapkan akan mengakibatkan pengemukaan tidak dapat diteruskan dan akuan tidak dapat diproses.</td></tr>
</table>

Recommendations:

As the MITRS submission represents a new tax filing obligation effective YA 2025, and the system itself is still unfamiliar to many taxpayers, any changes to the MITRS system should be formally announced and reflected in HASiL's FAQ or guidelines. This would help ensure clarity and provide proper guidance to both taxpayers and tax agents.
</td></tr>
<tr><td></td><td colspan="2">
For the section below, there are 3 options available for selection:

YA
Ya - Dokumen telah wujud dalam kategori pengiraan cukai pendapatan
TIDAK

<table>
<tr><td>Menuntut elaun dan kenaan di bawah jadual 3 ACP 1967</td><td>Ya - Dokumen telah wujud dalam kategori pengiraan cukai pendapatan</td></tr>
<tr><td>Menuntut insentif</td><td>Ya - Dokumen telah wujud dalam kategori pengiraan cukai pendapatan</td></tr>
</table>
</td></tr>
</table>

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<table>
<tr><th>No.</th><th>Issues / Challenges</th><th>Comments / Recommendations</th></tr>
<tr><td></td><td colspan="2"><u>Maklum Balas HASiL</u>

Penambahbaikan telah dibuat di MITRS dan sekiranya pilihan pembayar cukai adalah seperti di bawah, dokumen berkenaan tidak perlu dimuat naik secara berasingan lagi. Pihak HASiL telah mengemaskini maklumat 10 di soalan lazim (FAQ) berkenaan yang dimuat naik di Portal Rasmi HASiL.

<table>
<tr><td>Status Perniagaan</td><td colspan="4">BEROPERASI</td></tr>
<tr><td>Tahun Taksiran</td><td colspan="4">2025</td></tr>
<tr><td>Tempoh perakaunan</td><td>Dari</td><td>01/02/2024</td><td>Hingga</td><td>31/01/2025</td></tr>
<tr><td>Tempoh asas</td><td>Dari</td><td>01/02/2024</td><td>Hingga</td><td>31/01/2025</td></tr>
<tr><td>Tarikh akhir pengemukaan Borang Nyata</td><td colspan="4">30/09/2025</td></tr>
<tr><td>Menuntut elaun dan kenaan di bawah jadual 3 ACP 1967</td><td colspan="4">Ya - Dokumen telah wujud dalam kategori pengiraan cukai pendapat</td></tr>
<tr><td>Menuntut insentif</td><td colspan="4">Ya - Dokumen telah wujud dalam kategori pengiraan cukai pendapat</td></tr>
</table>
</td></tr>
<tr><td>16.</td><td>Unable to view files uploaded into the MITRS System unless re-login
This significantly disrupts the submission process, especially when multiple documents need to be uploaded.</td><td>Comments:
The MITRS system appears to be unstable and inconsistent, particularly during peak periods.
Files sometimes fail to upload, or only appear after re-logging into the system.
For example, if three files need to be uploaded, users may have to repeat the login process three times just to confirm each</td></tr>
</table>

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No.	Issues / Challenges	Comments / Recommendations
		upload. • This not only causes operational inefficiencies but also increases the risk of incomplete or duplicate submissions. • A preview or confirmation function would be helpful to ensure that files have been uploaded correctly. **Recommendations:** • Improve file upload functionality - Ensure uploaded files appear immediately, without requiring users to log out and log back in. - Introduce a real-time confirmation or preview feature so users can verify that files have been uploaded successfully. • System stability - Improve system performance, especially during peak periods, by increasing server capacity or optimising backend processes to manage high traffic.
	Maklum Balas HASiL Isu berkenaan telah diambil tindakan. Sekiranya masih terdapat masalah teknikal mohon kemukakan e-mel kepada helpITMITRS@hasil.gov.my	

Note:

Taxpayers and tax practitioners kindly request that any changes or updates made to the above-mentioned systems be formally announced and communicated to all users. This includes providing updates to relevant guidelines, FAQs, or other reference materials. We also recommend that any updated documents clearly highlight or indicate the changes made, so users can easily identify what has been revised.

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Lampiran 3

ISU DAN CADANGAN PERSATUAN AKAUNTAN PERCUKAIAN MALAYSIA (M.A.T.A)
DIALOG DESIRE 2025

BIL.	BAHAGIAN	ISU	PENERANGAN / CADANGAN	MAKLUM BALAS
1.	Beneficial Ownership	Maklumat BO disediakan dan dikemukakan oleh setiausaha syarikat (company secretary) dan perlu diserahkan kepada SSM. Namun, proses ini berpotensi menimbulkan isu koordinasi apabila ejen cukai tidak mempunyai akses kepada dokumen yang disediakan oleh setiausaha syarikat yang tidak dapat dihubungi kerana ianya tiada di Mydata SSM. Dalam masa yang sama, perkara ini boleh menyebabkan masalah semasa proses pengemukaan borang cukai dan MITRS atau semakan maklumat pemilikan sebenar oleh pihak LHDN.	**Cadangan 1** LHDN perlu mewujudkan mekanisme perkongsian maklumat atau portal integrasi yang membolehkan ejen cukai yang dilantik oleh syarikat mengakses salinan dokumen BO yang dikemukakan oleh setiausaha syarikat. Ini akan memastikan kesinambungan data, ketelusan maklumat, dan mengelakkan ketidak selarasan antara penyata cukai dan rekod pemilikan sebenar. **Cadangan 2** Maklumat BO yang disediakan dan dikemukakan oleh setiausaha syarikat (company secretary) juga diserahkan terus kepada LHDN setiap tahun. Dalam masa sama ejen cukai dapat buat semakan melalui portal MyTax.	**Maklum Balas HASiL** Berdasarkan garis panduan yang dikeluarkan SSM, penentuan BO perlu dilakukan oleh pihak syarikat sendiri dan pemfailan akan dibuat oleh setiausaha syarikat kepada SSM. Oleh yang demikian, maklumat BO boleh diperolehi daripada syarikat berkenaan.

BIL.	BAHAGIAN	ISU	PENERANGAN / CADANGAN	MAKLUM BALAS
2.	MITRS	Kaedah pemfailan MITRS telah diwajibkan pada 1 April 2025 bagi maklumat dan dokumen sokongan percukaian bagi tahun taksiran 2025 dan seterusnya. Ramai ejen cukai dan pembayar cukai masih keliru dengan proses kaedah pemfailan MITRS ini.	Cadangan untuk mengadakan sesi penerangan dan latihan disediakan dan ditingkatkan seperti mana yang dilakukan oleh SSM dalam pemfailan Malaysian Business Reporting System (MBRS).	**Maklum Balas HASiL** Beberapa sesi penerangan dan latihan berkaitan MITRS telah diadakan seperti berikut: a) Sesi pengujian MITRS telah diadakan pada 17 hingga 19 Mac 2025 yang melibatkan CTIM, MIA dan MATA. b) Program pengemukaan dokumen yang ditentukan di bawah seksyen 82B melalui MITRS telah di muat naik ke Portal Rasmi HASiL pada 1 Disember 2024 untuk rujukan dan panduan kepada pembayar cukai. c) Kenyataan media berhubung pengemukaan dokumen seksyen 82B melalui MITRS telah dikeluarkan pada 20 Disember 2024. d) Webinar kepada ejen cukai dan ahli badan profesional percukaian pada 28 Mei 2025. e) Soalan lazim (FAQ) MITRS telah dikemas kini pada 5 Ogos 2025 dan akan dikemas kini dari semasa ke semasa.

BIL.	BAHAGIAN	ISU	PENERANGAN / CADANGAN	MAKLUM BALAS
				f) Bagi sebarang isu dan pertanyaan berhubung MITRS, pembayar cukai dan ejen cukai boleh menghubungi: i. HASiL Contact Centre : 03-8911 1000 (Dalam Negara) / 603-89111000 (Luar Negara) ii. Sistem maklumbalas pelanggan: Sila klik di sini untuk ke Borang Maklum balas Pelanggan. iii. Emel: helpITMITRS@hasil.gov.my iv. Kunjungi HASiL Negeri / Pusat Khidmat HASiL yang berdekatan.
3.	Pengecualian pengauditan mandatori penyata kewangan bagi Syarikat dengan perolehan sehingga RM3 juta setahun oleh SSM mulai 2025	Pengumuman dari SSM berkenaan pengecualian pengauditan mandatori penyata kewangan baru ini menimbulkan beberapa kekeliruan dikalangan ejen cukai an pembayar cukai. 1) Adakah penyata kewangan tersebut perlu mengikut format penyata kewangan beraudit. 2) Apakah pendekatan LHDNM dalam layanan cukai bagi penyata kewangan syarikat yang diberi pengecualian audit.	Cadangan pengeluaran garis panduan khusus bagi memastikan pematuhan pelaporan penyata kewangan dan pematuhan cukai juga selari.	**Maklum Balas HASiL** 1) HASiL berpandangan penyata kewangan tersebut masih perlu mengikut format penyata beraudit berdasarkan piawaian pelaporan yang telah ditetapkan walaupun tiada laporan juruaudit. 2) Pendekatan HASiL dalam layanan cukai bagi penyata kewangan syarikat yang diberi pengecualian audit: a) HASiL akan menerima penyata kewangan tidak diaudit yang disediakan secara wajar dan lengkap, selaras dengan prinsip perakaunan.

BIL.	BAHAGIAN	ISU	PENERANGAN / CADANGAN	MAKLUM BALAS
				b) Syarikat masih diwajibkan untuk mengemukakan Borang C dalam tempoh 7 bulan selepas tarikh tutup akaun, dan disertakan dengan penyata kewangan tidak diaudit. c) HASiL tetap akan melaksanakan audit cukai. d) Semua rekod transaksi, invois, penyata bank, dan baucar masih perlu disimpan minimum 7 tahun bagi membolehkan semakan audit cukai. e) Penyata kewangan mesti disertai Pernyataan Tanggungjawab Pengarah, mengesahkan bahawa laporan disediakan dengan jujur dan tepat. f) Sekiranya terdapat pelaporan tidak benar, HASiL berhak menilai semula cukai dan mengenakan penalti di bawah Seksyen 113(2) Akta Cukai Pendapatan 1967. Disarankan kerjasama antara HASiL dan SSM bagi mewujudkan panduan bersama

BIL.	BAHAGIAN	ISU	PENERANGAN / CADANGAN	MAKLUM BALAS
				mengenai format penyata kewangan tidak diaudit. Kerjasama diperlukan dengan SSM untuk berkongsi maklumat syarikat yang menerima pengecualian audit bagi mengurangkan risiko manipulasi pendapatan.
4.	Perkhidmatan Talian Hasil	Melalui perkhidmatan talian hasil, pihak ejen cukai dan pembayar cukai masih mengalami kesukaran untuk menghubungi pihak LHDNM untuk perbincangan dan maklum balas isu dan soalan umum berkaitan cukai. Masa menunggu untuk dapat bercakap terus dengan operator dan pegawai yang berkaitan terlalu lama. Seringkali panggilan terputus semasa sambungan talian oleh operator panggilan.	Dicadangkan agar kurangkan masa menunggu untuk mendapat panggilan dari operator dan pegawai yang berkaitan. 1) Operator dapat memberi nombor sambungan atau panggilan terus untuk pegawai/jabatan yang berkaitan. 2) Jika talian sibuk, operator/pegawai di jabatan tersebut mengambil nombor telefon penghubung untuk dihubungi semula.	<u>**Maklum Balas HASiL**</u> 1. Perkhidmatan Telefon yang disediakan oleh HASiL terdiri daripada: i. Talian HASiL Contact Centre (HCC) 03-89111000. ii. Talian am di Pejabat HASiL Negeri. 2. HASiL mencadangkan pembayar cukai atau ejen cukai untuk menghubungi HCC bagi pertanyaan umum berkaitan cukai. HCC menyediakan pelbagai saluran perkhidmatan terdiri daripada: i. Panggilan; ii. Borang Maklum Balas Pelanggan (BMP); dan iii. HASiL Live Chat. 3. Cadangan agar operator memberikan nombor sambungan terus atau menghubungkan panggilan kepada pegawai / Sektor / Jabatan yang

BIL.	BAHAGIAN	ISU	PENERANGAN / CADANGAN	MAKLUM BALAS
				berkenaan, serta mengambil nombor telefon pemanggil sekiranya talian sibuk, adalah selaras dengan tatacara layanan semasa yang diamalkan oleh pegawai HASiL. Amalan ini dilaksanakan bagi kes semakan khusus di mana pemanggil mengetahui nama pegawai, jenis kes atau Bahagian / Seksyen / Unit yang menguruskan urusan tersebut bagi memastikan pelanggan dapat dihubungi dengan lebih cepat dan mudah. HASiL sentiasa komited untuk menambah baik mutu perkhidmatan pelanggan melalui pengurusan panggilan yang lebih efisien dan mesra pelanggan. 4. Pihak HASiL akan membuat peringatan mesra kepada ejen / telefonis yang bertugas mengenai perkara ini.
5.	Pengeluaran Surat Penyelesaian Cukai (SPC) bagi PLT	Dalam portal Taef tiada pilihan untuk mendapatkan surat penyelesaian cukai secara online. Proses kelulusan dan pengeluaran SPC mengambil masa terlalu lama disebabkan	Dicadangkan agar sistem permohonan SPC bagi PLT dipertingkatkan melalui portal Taef supaya penyelesaian cukai dan penutupan entiti dapat dijalankan secara segera dan lebih efisien.	**Maklum Balas HASiL** Buat masa ini, permohonan SPC melalui e-SPC bagi PLT tidak dibenarkan dikemukakan oleh ejen cukai. Oleh itu, ejen cukai perlu mengemukakan borang SPC secara manual (borang SPC kertas).

BIL.	BAHAGIAN	ISU	PENERANGAN / CADANGAN	MAKLUM BALAS
		perlu dilakukan secara manual. Maka kelewatan tersebut menyebabkan kelewatan dalam proses penutupan PLT di SSM.		Pihak HASiL mengambil maklum cadangan berkenaan untuk disemak dan dikaji dengan lebih lanjut.
6.	Proses Tukar Nama Syarikat	Pihak LHDN mewajibkan pembayar cukai untuk mengemas kini maklumat organisasi atau syarikat jika berlaku sebarang perubahan seperti maklumat pertukaran alamat dan juga pertukaran nama syarikat. Apabila perubahan nama syarikat telah disahkan oleh SSM, perubahan tersebut tidak diselaraskan secara automatik dalam rekod LHDN. Proses semasa memerlukan kemas kini secara manual di LHDN, menyebabkan petindihan dan risiko data tidak selaras antara dua agensi.	Dicadangkan agar sistem LHDN diintegrasikan terus dengan pangkalan data SSM untuk update perubahan nama entiti dapat dipantau secara real-time oleh pembayar cukai atau ejen cukai.	**Maklum Balas HASiL** Pihak HASiL mengambil maklum cadangan tersebut untuk kajian lanjut.
7.	Proses Pindaan Borang B (Individu Perniagaan)	Proses pindaan Borang B masih terlalu manual dan memerlukan penghantaran fizikal ke cawangan. Selain itu,	Dicadangkan agar pindaan Borang B boleh dilakukan secara dalam talian melalui MyTax atau Taef	**Maklum Balas HASiL** Kajian lanjut akan dilaksanakan.

BIL.	BAHAGIAN	ISU	PENERANGAN / CADANGAN	MAKLUM BALAS
		komunikasi susulan daripada pihak LHDN selepas permohonan pindaan juga sangat perlahan (kadangkala melebihi dua bulan)	yang boleh diakses terus oleh pembayar cukai atau ejen cukai.	
8.	Duti Setem – Sistem Taksiran Sendiri	Kesukaran pengguna / pembayar cukai untuk memilih jenis surat cara yang perlu dipilih	Sesi penerangan dan latihan berkaitan dengan Sistem Taksiran Sendiri (STS) Duti Setem. Ini dapat membantu pembayar cukai untuk memilih jenis surat cara kerana klasifikasi yang tidak difahami oleh pembayar cukai yang pertama kami melaksanakan STS Duti Setem.	**Maklum Balas HASiL** Taklimat dan *Hands on training* akan diadakan dengan pengguna STSDS / pembayar duti bertujuan untuk menyebarkan maklumat yang tepat kepada pelanggan. Selain daripada itu, borang, Nota Penerangan, Garis Panduan Teknikal dan Operasi serta Soalan Lazim berkaitan STSDS akan dimuat naik di Portal HASIL untuk rujukan.

Lampiran 4

NON-TECHNICAL TAX COMPLIANCE AND OPERATIONAL ISSUES

No.	Type of Non-Technical Tax Compliance / Operational Issue (i.e., e-Filing issues, Response Time on Live Chat)	Facts and details of the issue	Suggestion / recommendation to address issues and Clarification on issues
1.	Significant delays in processing individual tax documents (e.g. tax clearance letters, Form JR/ JA etc.) by Foreign Taxpayer Branch [*Cawangan Pembayar Cukai Asing* (CPCA)] of the IRB	Since end of 2024, it was observed that major restructurings are ongoing at the IRB for individual taxpayers: (i) Previously, there were multiple branches across Klang Valley processing tax documents, this was subsequently changed into clusters based on location. (ii) However, in late 2024, this was changed once again where Malaysian taxpayers' files are distributed based on location, but non-Malaysian taxpayers' files are all placed under the CPCA in Jalan Duta. Based on our multiple engagement with IRB (calls, emails as well as physical visits), we noted that the CPCA branch is experiencing significant resource shortage – where in May 2025, there are only 3 officers in this department and there were 2,000 backlog cases for them to process, this is not to mention that new cases will come in on a daily basis. Due to this, the usual SOP at the IRB	We would suggest the IRB to: 1. Continue to hire and address this resource shortage issue as soon as possible for the CPCA as it has been long outstanding. 2. Channel more experienced officers from the Malaysian taxpayers branches to assist with CPCA until backlogs are cleared to an extent. 3. Officers should be trained to be more responsive to taxpayers' queries.

Lampiran 4

NON-TECHNICAL TAX COMPLIANCE AND OPERATIONAL ISSUES

No.	Type of Non-Technical Tax Compliance / Operational Issue (i.e., e-Filing issues, Response Time on Live Chat)	Facts and details of the issue	Suggestion / recommendation to address issues and Clarification on issues
		(i.e. 30 working days to process each tax document) was never adhered to. In fact, we have cases that are pending for up to 2 years, but no action taken until we sent in multiple escalations. Taxpayers are also frustrated with such delays, especially for tax clearance cases where their monies are being withheld for more than 3 months because their employers are not comfortable to release the monies in the absence of a tax clearance letter, although this is allowed under the law. In July 2025, we were made to understand that CPCA now has 6 officers but due to increasing workload on a daily basis, we did not see any improvement at all. In fact, due to certain clients' demanding requests, we have been sending representatives to their office on a weekly basis to follow up on the cases, to an extent where our representatives were not allowed to go in, or they managed to go in but were given several excuses and comments including:	

NON-TECHNICAL TAX COMPLIANCE AND OPERATIONAL ISSUES

No.	Type of Non-Technical Tax Compliance / Operational Issue (i.e., e-Filing issues, Response Time on Live Chat)	Facts and details of the issue	Suggestion / recommendation to address issues and Clarification on issues
		(i) Only tax agent license holders can do follow-ups, their employees are prohibited; or (ii) Only managers can do follow-ups, the working team is not allowed to. (iii) Please only follow-up via email and phone calls. However, officers rarely respond to emails or pick up telephone calls Regardless of all the challenges faced, our efforts in following-up for cases on behalf of our clients remain continuous but it would be great if the IRB look into this and find ways to improvise it as it has caused significant inconvenience to the public as well as foreign taxpayers.	
	<u>Maklum Balas HASiL</u> HASiL mengambil maklum perkara yang dibangkitkan. Penambahbaikan sentiasa diambil dari semasa ke semasa bagi memastikan layanan terbaik terus diberikan kepada pelanggan. HASiL akan mempergiatkan usaha memastikan pengeluaran SPC dalam tempoh yang ditetapkan bagi permohonan yang diterima, dengan syarat semua dokumen dan maklumat yang lengkap telah dikemukakan serta tiada isu percukaian yang berbangkit.		

Lampiran 4

NON-TECHNICAL TAX COMPLIANCE AND OPERATIONAL ISSUES

No.	Type of Non-Technical Tax Compliance / Operational Issue (i.e., e-Filing issues, Response Time on Live Chat)	Facts and details of the issue	Suggestion / recommendation to address issues and Clarification on issues
2.	Issuance of Notice of Additional Assessment (Form JA) due to rental contribution made by employee	In separate tax audits on an individual (for tax clearance) and on an employer conducted by Cheras Branch and Duta Branch respectively, the IRB noted discrepancy in the living accommodation benefit reported in the Form EA as compared to the individual tax return. The discrepancy is due to the amount of rental contribution paid by employee, which is allowable for deduction in computing the individual's adjusted income from employment, pursuant to Section 38 of the Income Tax Act (ITA 1967) and *Public Ruling No. 3/2005 Living Accommodation Benefit Provided for the Employee by the Employer*. However, the IRB officers-in-charge had directly issued a Notice of Additional Assessment (Form JA) to assess the said discrepancy as additional income and imposed a 15% penalty under Section 113(2) of the ITA 1967 on the individual.	We would like to urge the IRB to: ▪ Notify the taxpayer on any audit findings raised and allow the taxpayer the opportunity to provide feedback and clarification before issuing a Form JA. This will reinforce the effectiveness of the Tax Audit Framework issued by the IRB, as well as prevent any unnecessary time and cost to be incurred by the taxpayer to file a formal appeal (Form Q) once the Form JA is issued. ▪ Consider updating the prescribed Form EA to include

NON-TECHNICAL TAX COMPLIANCE AND OPERATIONAL ISSUES

No.	Type of Non-Technical Tax Compliance / Operational Issue (i.e., e-Filing issues, Response Time on Live Chat)	Facts and details of the issue	Suggestion / recommendation to address issues and Clarification on issues
		Upon receiving the Form JA, the tax agent explained to the IRB officer that the discrepancy relates to rental contribution paid by employee which is allowable for deduction. However, the IRB officers-in-charge disputed the tax agent's explanation and has not yet concluded the appeal nor issued a Notice of Reduced Assessment (Form JR). Subsequently, the cases were transferred to the recently setup CPCA and have been pending since then as no new IRB officer-in-charge has been allocated despite the tax agent's numerous follow-ups. We wish to highlight the following: 1. Based on the IRB's *EA & EC Guide Notes*, employers are required report the **gross** amount in the Form EA;	an additional field to account for allowable deductions from employment income, such as rental contribution paid by employee.

NON-TECHNICAL TAX COMPLIANCE AND OPERATIONAL ISSUES

No.	Type of Non-Technical Tax Compliance / Operational Issue (i.e., e-Filing issues, Response Time on Live Chat)	Facts and details of the issue	Suggestion / recommendation to address issues and Clarification on issues
		GUIDE NOTES FOR COMPLETING FORMS C.P.8A (EA) AND C.P.8C (EC) In accordance with subsection 83(1A) of the Income Tax Act 1967 (ITA 1967), the Form C.P.8A / C.P.8C must be prepared and rendered to the employees on or before **28 February 2025** to enable them to complete and submit their respective Return Form within the stipulated period. 1. If the employer is a company or a body of persons, the manager or principal officer, partner and sole proprietor, is deemed as an employer for the purpose of this return. 2. The amount to be specified is the **gross amount** paid and/or payable to the employee or on behalf of the employee in respect of his employment for the year ended 31 December 2024. 2. Pursuant to Section 38(1)(a) and the IRB's *Working Sheets HK-2*, allowable expenses related to rental contribution paid by employee are to be claimed by way of a deduction against the total gross employment income.	

Lampiran 4

NON-TECHNICAL TAX COMPLIANCE AND OPERATIONAL ISSUES

HK-2: PENGIRAAN PENDAPATAN BERKANUN PENGGAJIAN

Nama

No. Pengenalan Cukai (TIN) No. Pengenalan/Pasport

Penggajian 1 2 3 4 Tahun Taksiran

▲ *Tandakan 'X' dalam petak berkenaan*

Perkara	Amaun (RM)
A. Penerimaan di bawah perenggan 13(1)(a)	
1. Penerimaan tunai / Penerimaan yang boleh ditukar kepada wang	
2. Ganjaran	
3. Elaun cukai / cukai ditanggung oleh majikan	
4. JUMLAH (A1 hingga A3)	
B. Manfaat berupa barangan [perenggan 13(1)(b)]	
C. Manfaat / nilai tempat kediaman [perenggan 13(1)(c)]	
D. Bayaran balik daripada Kumpulan Wang Simpanan / Pencen yang tidak diluluskan (bahagian majikan sahaja) [perenggan 13(1)(d)]	
E. Pampasan kerana kehilangan pekerjaan [perenggan 13(1)(e)]	
F. **JUMLAH PENDAPATAN KASAR PENGGAJIAN** (A hingga E)	
TOLAK:	
G. Yuran kepada badan profesional	
H. Perbelanjaan keraian (terhad – seksyen 38A)	
J. Perbelanjaan perjalanan	

HK-2: ½

NON-TECHNICAL TAX COMPLIANCE AND OPERATIONAL ISSUES

K. Perbelanjaan berhubung tempat kediaman yang disediakan oleh majikan

1. Manfaat kediaman diambil kira:
   - (a) nilai manfaat dan kemudahan yang berkaitan dengan tempat kediaman [amaun B dari HK-2.4 – subseksyen 32(1)]
   - (b) nilai kediaman [amaun di C – subseksyen 32(2)]
   - (c) JUMLAH [K1(a) + K1(b)]
2. Sewa rumah dan perabot dibayar [perenggan 38(1)(a)]
3. Cukai tanah, taksiran, premium insurans & pembaikan premis [perenggan 38(1)(b)]
4. JUMLAH BAYARAN (K2 + K3)
5. Perbelanjaan boleh dituntut **K1(c) atau K4 yang mana lebih rendah** [subseksyen 38(3)]

L. JUMLAH (G, H, J dan K5)

M. Pendapatan Berkanun Penggajian (F - L)

N. **RUMUSAN PENDAPATAN BERKANUN PENGGAJIAN**

1. Penggajian 1 (amaun M bagi Penggajian 1)
2. Penggajian 2 (amaun M bagi Penggajian 2)
3. Penggajian 3 (amaun M bagi Penggajian 3)
4. JUMLAH

NON-TECHNICAL TAX COMPLIANCE AND OPERATIONAL ISSUES

No.	Type of Non-Technical Tax Compliance / Operational Issue (i.e., e-Filing issues, Response Time on Live Chat)	Facts and details of the issue	Suggestion / recommendation to address issues and Clarification on issues
		3. Based on the IRB's *Tax Audit Framework on Income Tax and Employer (effective 15 March 2025)*, the taxpayer shall be notified in writing through Case Review Findings Letter *(Surat Penemuan Semakan Kes)* on any audit issues identified whereby the taxpayer will be given the opportunity to provide feedback and clarification regarding the audit findings, before a Notice of Assessment (Form JA) is issued. However, in both cases cited, this procedure was not adhered to by the IRB officers-in-charge, who had directly issued the Form JA.	
	Maklum Balas HASiL Berdasarkan maklumat yang diberikan, perbezaan dalam manfaat tempat kediaman telah dikesan semasa audit yang dijalankan oleh HASiL ketika memproses Surat Penyelesaian Cukai (SPC). Semakan audit bagi kes SPC dijalankan melalui semakan dokumen (Borang CP21/CP22A/CP22B, Borang EA, Borang BE serta dokumen berkaitan lain) yang dilaksanakan di pejabat HASiL sahaja. Oleh itu, ia tertakluk di bawah kaedah semakan umum sebagaimana dinyatakan dalam Rangka Kerja Audit Cukai Pendapatan dan Majikan (berkuat kuasa 15 Mac 2025). Taksiran tambahan tersebut dipercayai telah dibangkitkan selaras dengan Perenggan 6.1.1(f) dan 6.7.4 Rangka Kerja		

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NON-TECHNICAL TAX COMPLIANCE AND OPERATIONAL ISSUES

<table>
<tr><th>No.</th><th>Type of Non-Technical Tax Compliance / Operational Issue
(i.e., e-Filing issues, Response Time on Live Chat)</th><th>Facts and details of the issue</th><th>Suggestion / recommendation to address issues and Clarification on issues</th></tr>
<tr><td></td><td colspan="3">Audit Cukai Pendapatan dan Majikan kerana terdapat perbezaan yang jelas antara maklumat yang dilaporkan dalam Borang EA dengan penyata cukai individu. Perenggan tersebut menyatakan seperti berikut:

<u>Perenggan 6.1.1(f)</u>
"Bagi kes di mana LHDNM mempunyai dokumen dan maklumat yang jelas sebagai asas untuk membangkitkan taksiran, Surat Memohon Dokumen dan Maklumat tidak akan dikeluarkan. Walau bagaimanapun, Notis Taksiran yang dibangkitkan akan dikemukakan kepada pembayar cukai bersama maklumat pelarasan pendapatan dan pengiraan cukai yang dikenakan."

<u>Perenggan 6.7.4</u>
"Bagi kes semakan umum di mana LHDNM mempunyai dokumen dan maklumat yang jelas sebagai asas untuk membangkitkan taksiran, Surat Penemuan Semakan Kes tidak akan dikeluarkan. Walau bagaimanapun, Notis Taksiran yang dibangkitkan akan dikemukakan kepada pembayar cukai bersama maklumat pelarasan pendapatan dan pengiraan cukai yang dikenakan."

Namun begitu, bagi mengesahkan fakta sebenar kes dan mempercepatkan proses rayuan, mohon kemukakan maklumat lanjut pembayar cukai kepada Sektor Pematuhan Cukai (HASiL).</td></tr>
</table>

Lampiran 4

NON-TECHNICAL TAX COMPLIANCE AND OPERATIONAL ISSUES

No.	Type of Non-Technical Tax Compliance / Operational Issue (i.e., e-Filing issues, Response Time on Live Chat)	Facts and details of the issue	Suggestion / recommendation to address issues and Clarification on issues
	Pihak HASiL ambil maklum berkaitan cadangan ini untuk menambah baik Borang EA yang ditetapkan bagi meningkatkan lagi mutu perkhidmatan kepada orang awam.		
3.	Labuan Foundations Tax under ITA 1067 and Form e-C	Extracted from MIA-MICPA Joint Memorandum for Budget Consultation 2025 Under the Labuan Foundations Act, 2010, Labuan foundations which invest in Malaysian properties are required to file Form C under the ITA 1967. Meaning that the Labuan foundations are treated as a Company under the ITA 1967 by the IRB. Under the ITA 1967, "company" means a body corporate and includes any body of persons established with a separate legal identity by or under the laws of a territory outside Malaysia and a business trust. As a Labuan foundation is a body corporate, thus it can be treated as a "company" under the ITA 1967 and all the provisions relating to a company should be applicable to a Labuan foundation if it has Malaysian properties and is taxed under the ITA 1967.	Based on a recent review, we note that the Form e-C for YA 2025 now includes an additional field for "Labuan Entity" which was not present in previous years' Form e-C. We would like to confirm whether this updated Form e-C is intended to be used by Labuan foundations that are treated as companies under the ITA 1967.

Lampiran 4

NON-TECHNICAL TAX COMPLIANCE AND OPERATIONAL ISSUES

<table>
<tr><th>No.</th><th>Type of Non-Technical Tax Compliance / Operational Issue
(i.e., e-Filing issues, Response Time on Live Chat)</th><th>Facts and details of the issue</th><th>Suggestion / recommendation to address issues and Clarification on issues</th></tr>
<tr><td rowspan="2"></td><td></td><td>Form e-C is currently not designed to cater to Labuan foundations. For the moment, Officers of the Labuan foundations are treated as Directors and the Beneficiaries are treated as Shareholders under Form e-C.</td><td></td></tr>
<tr><td colspan="3"><u>Maklum Balas HASiL</u>
Entiti Labuan yang dicukai di bawah ACP 1967 merupakan Syarikat Labuan berdasarkan seksyen 2 dan 3B ACP 1967.
Pindaan pada Borang C bagi Tahun Taksiran 2025 diperkenalkan bagi tujuan mengenal pasti entiti Labuan yang disenaraikan di bawah jadual Akta Cukai Aktiviti Perniagaan Labuan 1990 (ACAPL 1990) dan dicukai di bawah ACP 1967. Oleh itu, Yayasan Labuan diklasifikasikan sebagai syarikat di bawah ACP 1967 dikehendaki menggunakan borang C.
Nombor Pengenalan Cukai (TIN) bagi entiti Labuan (TIN LE) adalah digalakkan diisi sekiranya ada, namun pengisian ruangan tersebut tidak mandatori.</td></tr>
<tr><td>4.</td><td>IRB does not answer calls or respond to emails promptly</td><td>1) Lack of Response to Clarification Requests:
When we call the IRB's general line to seek clarification on specific matters, we often do not receive any response. This lack of communication creates uncertainty and delay in decision-making or action.</td><td>1) Escalate Communication through Official Channels:
Let taxpayer have the name of a specific officer in charge and the name of his superior</td></tr>
</table>

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NON-TECHNICAL TAX COMPLIANCE AND OPERATIONAL ISSUES

No.	Type of Non-Technical Tax Compliance / Operational Issue (i.e., e-Filing issues, Response Time on Live Chat)	Facts and details of the issue	Suggestion / recommendation to address issues and Clarification on issues
	Cawangan Duta, Unit Taksiran)	2) No Acknowledgment of Submitted Documents & Poor Follow-Up Communication: After submitting the required documentation to the IRB, there is usually no acknowledgment of receipt. Furthermore, when we attempt to follow up via phone to check the status, our calls often go unanswered. This results in the need for repeated attempts to contact the IRB, ultimately causing delay in processing and progress.	within the IRB Branch so that taxpayers can send correspondence directly to both of them. 2) Use Formal Written Communication with Read Receipts: When sending emails, we request the IRB to send a read receipt or delivery confirmation to us. This can serve as evidence that our email is received by the IRB. 3) Request a Confirmation Timeline or SOP: The IRB must have a taxpayer's charter that shows the standard operating

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NON-TECHNICAL TAX COMPLIANCE AND OPERATIONAL ISSUES

No.	Type of Non-Technical Tax Compliance / Operational Issue (i.e., e-Filing issues, Response Time on Live Chat)	Facts and details of the issue	Suggestion / recommendation to address issues and Clarification on issues
			procedure (SOP) and timeline for the IRB to process and respond to correspondence from the taxpayers. This sets out a clear expectation for the taxpayer to follow up after a reasonable time period has lapsed. 4) Explore Alternative Communication Channels: If phone calls and emails are not effective, we hope the IRB could offer alternative communication channel through official messaging platforms (e.g. Microsoft

Lampiran 4

NON-TECHNICAL TAX COMPLIANCE AND OPERATIONAL ISSUES

No.	Type of Non-Technical Tax Compliance / Operational Issue (i.e., e-Filing issues, Response Time on Live Chat)	Facts and details of the issue	Suggestion / recommendation to address issues and Clarification on issues
			Teams, WhatsApp Business, or a client portal).

Maklum Balas HASiL

i. Piagam Pelanggan dan Laporan Pencapaian Piagam HASiL adalah seperti yang berikut:

BIL.	ITEM	SASARAN	PENCAPAIAN
1.	Hasil Contact Centre - Panggilan telefon dijawab dalam tempoh masa 4 minit	70%	93%
2.	Borang Maklum Balas Portal Hasil - Memberi maklum balas melalui: a) Pertanyaan Am - respon dalam tempoh 7 hari bekerja b) Pertanyaan Teknikal (yang memerlukan semakan lanjut) respon dalam tempoh 21 hari bekerja	75% 80%	100% 100%

ii. HASiL mencadangkan pembayar cukai atau ejen cukai untuk menghubungi Hasil Contact Centre (HCC) bagi bantuan **pertanyaan umum berkaitan cukai.** HCC menyediakan pelbagai saluran alternatif perkhidmatan terdiri daripada:

NON-TECHNICAL TAX COMPLIANCE AND OPERATIONAL ISSUES

No.	Type of Non-Technical Tax Compliance / Operational Issue (i.e., e-Filing issues, Response Time on Live Chat)	Facts and details of the issue	Suggestion / recommendation to address issues and Clarification on issues
	a) Borang Maklum Balas Pelanggan (BMP); dan b) HASiL Live Chat. iii. HASiL dalam fasa pembangunan *Intelligent Virtual Assistant (Chat bot & Voicebot)* dan pemerkasaan Portal Rasmi.		
5.	Slow in responding to request for tax clearance (to wind up company) through e-Sijil Penyelesaian Cukai ("e-SPC") submitted by tax agents	We have encountered delays in obtaining confirmation from the Wangsa Maju Branch and the Large Taxpayers Branch on the status of acknowledgement of receipt of our letters and in approving and issuing *Surat Penyelesaian* Cukai (SPC). We understand that the IRB is supposed to give feedback and approval within 14 days from the date of the request by tax agents. Each time we follow up with the officer, the reason given is that our emails have been overlooked due to the high volume of messages or emails that the IRB receives.	Same suggestions as no. 4 above

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NON-TECHNICAL TAX COMPLIANCE AND OPERATIONAL ISSUES

No.	Type of Non-Technical Tax Compliance / Operational Issue (i.e., e-Filing issues, Response Time on Live Chat)	Facts and details of the issue	Suggestion / recommendation to address issues and Clarification on issues
	(a) Wangsa Maju Branch (b) Large Taxpayers Branch	In some cases, the IRB officers are not very approachable when we seek clarification on the procedure to apply for the SPC through a tax agent.	

Maklum Balas HASiL

i. Piagam Pelanggan dan Laporan Pencapaian Piagam HASiL adalah seperti yang berikut:

BIL.	ITEM	SASARAN	PENCAPAIAN
1.	Surat Penyelesaian Cukai (SPC) a) Individu - dalam tempoh 14 hari bekerja dari tarikh penerimaan dokumen lengkap. b) Syarikat - dalam tempoh 14 hari bekerja dari tarikh penerimaan dokumen lengkap.	80% 80%	87% 95%

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NON-TECHNICAL TAX COMPLIANCE AND OPERATIONAL ISSUES

No.	Type of Non-Technical Tax Compliance / Operational Issue (i.e., e-Filing issues, Response Time on Live Chat)	Facts and details of the issue	Suggestion / recommendation to address issues and Clarification on issues
	ii. HASiL sentiasa berusaha memastikan pengeluaran SPC dalam tempoh yang ditetapkan. Penambahbaikan sentiasa diambil dari semasa ke semasa bagi memastikan layanan terbaik terus diberikan kepada pelanggan HASiL.		
6.	Form e-PT for the YA 2024	When completing the Form e-PT for the YA 2024, we note that the "Tax Agent Particulars" section in the online form does not provide a field to input the "**Country**" of the tax agent. However, upon generating the PDF version of the Form e-PT, the "**Country**" column appears in the output.	We wish to highlight this discrepancy for system rectification purposes, if necessary.
	Maklum Balas HASiL Tindakan pembetulan cetakan e-PT 2024 telah diambil. Mohon semakan semula.		
7.	Payment of stamp duty arising from stamp duty audit	Presently, there is no directive or statutory provision that allows taxpayers to settle stamp duty liabilities arising from stamp duty audits via instalment arrangements.	The Institutes propose that a similar approach to that of income tax audit settlements should be considered by allowing instalment payments for stamp duty audit

NON-TECHNICAL TAX COMPLIANCE AND OPERATIONAL ISSUES

No.	Type of Non-Technical Tax Compliance / Operational Issue (i.e., e-Filing issues, Response Time on Live Chat)	Facts and details of the issue	Suggestion / recommendation to address issues and Clarification on issues
			liabilities. This would help ease the case flow burden on taxpayers, particularly in cases involving substantial duty assessments.
	Maklum Balas HASiL Bayaran ansuran untuk duti setem adalah tidak wajar kerana prinsip bayaran duti setem adalah asas tunai (Cash Basis).		
8.	Capital Gains Tax	Under the current process, foreign companies that are required to file a one-off capital gains tax return must register for an income tax reference number (i.e. C Number) via e-Daftar. However, the system automatically assigns an Employer's Number (i.e. E Number) upon registration.	This automatic assignment is not always appropriate, particularly where there is no intention to employ staff or submit employer-related tax filings in Malaysia. This can lead to confusion, unnecessary compliance obligations and administrative inefficiencies.

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Lampiran 4

NON-TECHNICAL TAX COMPLIANCE AND OPERATIONAL ISSUES

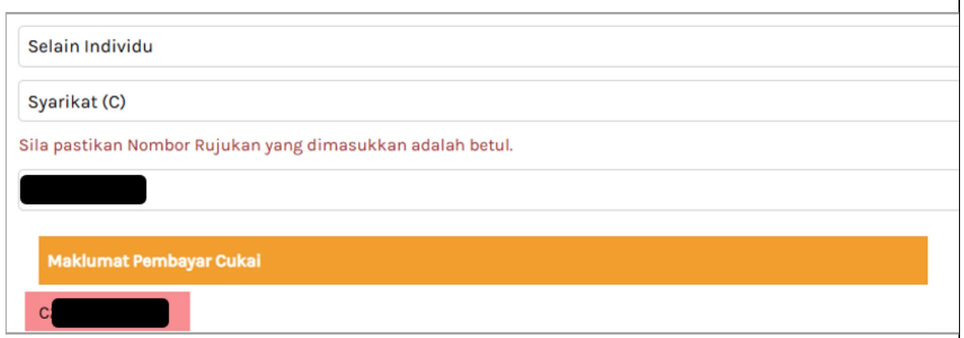
No.	Type of Non-Technical Tax Compliance / Operational Issue (i.e., e-Filing issues, Response Time on Live Chat)	Facts and details of the issue	Suggestion / recommendation to address issues and Clarification on issues
	Maklum Balas HASiL Berdasarkan prosedur semasa, pendaftaran TIN majikan (nombor E) bagi pembayar cukai kategori syarikat akan didaftarkan secara automatik sewaktu pendaftaran TIN syarikat (nombor C). Prosedur ini adalah selari dengan Program Memfail Borang Nyata yang dikeluarkan setiap tahun. Pengemukaan Borang E (penyata oleh majikan) hendaklah mengandungi SEMUA maklumat pekerja (termasuk pekerja sepenuh masa / separuh masa / kontrak dan pelatih industri) dan individu yang bertanggungjawab atau terlibat dalam pengurusan sesuatu organisasi (termasuk **pengarah syarikat**, ahli lembaga koperasi, pentadbir utama pertubuhan dan pekongsi bagi perkongsian liabiliti terhad). Cadangan diambil maklum untuk semakan semula pendaftaran TIN majikan (nombor E) secara automatik bagi syarikat luar negara.		

MALAYSIAN INSTITUTE OF ACCOUNTANTS

MICPA MALAYSIA

Lampiran 5

NON-TECHNICAL TAX COMPLIANCE AND OPERATIONAL ISSUES

No.	Type of Non-Technical Tax Compliance / Operational Issue (i.e., e-Filing issues, Response Time on Live Chat)	Facts and details of the issue	Suggestion / recommendation to address issues and Clarification on issues
1.	Enhancement of TIN Search Function	Currently, the TIN Search function, which allows taxpayers to search for the TIN of other parties to facilitate the submission of e-invoices, only requires the NRIC or business registration number to be entered. However, the search result only displays the TIN without the name of the taxpayer. We append below a sample of the search result for easy reference:- 	To minimise the risk of incorrect data being submitted for e-invoicing purposes, the Institutes suggest enhancing the function to also display the name of the taxpayer for verification purposes.

Lampiran 5

NON-TECHNICAL TAX COMPLIANCE AND OPERATIONAL ISSUES

No.	Type of Non-Technical Tax Compliance / Operational Issue (i.e., e-Filing issues, Response Time on Live Chat)	Facts and details of the issue	Suggestion / recommendation to address issues and Clarification on issues
	Maklum Balas HASiL Pindaan undang-undang yang berkuat kuasa mulai 1 Januari 2025 melibatkan peruntukan di bawah seksyen 66A Akta Cukai Pendapatan 1967 (ACP 1967) membolehkan nombor pengenalan cukai (TIN) tidak lagi diklasifikasikan sebagai maklumat sulit supaya maklumat tersebut boleh diakses oleh mana-mana pembayar cukai. Sehubungan itu, maklumat lain yang melibatkan pembayar cukai termasuk "Nama Pembayar Cukai" masih kekal diklasifikasikan sebagai maklumat sulit di bawah subseksyen 138(5) ACP 1967. Sebagai maklumat tambahan, HASiL tidak mengkategorikan "Nama Pembayar Cukai" sebagai peraturan pengesahan dokumen (*document validation rules*) bagi tujuan pengesahan (*validation requirement*) ke atas e-Invois yang dihantar kepada HASiL.		