

**MINIT MESYUARAT
PENGEMUKAAN BORANG TAHUN TAKSIRAN 2007**

Tarikh: 4 Februari 2008 (Isnin)
Masa: 11.00 pagi
Tempat: Bilik Gerakan
Blok 9, Tingkat 16
Kompleks Pejabat Kerajaan
Jalan Duta, Kuala Lumpur

Kehadiran:

1.	Y. Bhg. Dato' Hasmah Bt. Abdullah	Ketua Pegawai Eksekutif / Ketua Pengarah Hasil Dalam Negeri (Pengerusi)
2.	Y. Bhg. Dato' Dr. Mohd. Shukor Bin Hj. Mahfar	Timbalan Ketua Pengarah (Operasi)
3.	Encik Sabin @ Sapilin Bin Samitah	Pengarah Negeri Wilayah Persekutuan Kuala Lumpur
4.	Encik Mohd. Idris Bin Mamat	Pengarah Jabatan Pematuhan
5.	Encik Sait @ Mohammad Sait Bin Ahmad	Pengarah Jabatan Pengurusan Hasil
6.	Encik Abd. Aziz Bin Hashim	Pengarah Negeri Pulau Pinang
7.	Puan Asriah Bt. Shaari	Pengarah Negeri Selangor
8.	Cik Puteh Mariah Bt. Harun	Pengarah Bahagian Operasi, Jabatan Pengurusan Hasil
9.	Cik Ramlot Bt. Keli	Pengarah Cawangan Pungutan
10.	Encik Mohammed Noor Bin Ahmad	Pengarah Jabatan Pemprosesan
11.	Cik Halijah Bt. Bulat	Pengarah Jabatan Teknikal
12.	Puan Mariam Bt. Mohd.	Timbalan Pengarah Jabatan Teknologi Maklumat
13.	Encik Sani Bin Mohd. Taib	Pengarah Bhg. Aplikasi E-Services, Jabatan Teknologi Maklumat
14.	Puan Salamattunnajan Bt. Besah	Pengarah Pusat Khidmat Pelanggan
15.	Cik Norhayati Bt. Mat Kassim	Timbalan Pengarah Bhg. Operasi, Jabatan Pengurusan Hasil

16.	Encik Md. Seniman Bin Selamat	Ketua Penolong Pengarah Bhg. Operasi, Jabatan Pengurusan Hasil (Urusetia)
17.	Puan Norfaizah Bt. Mat Idris	Pembantu Khas Ketua Pegawai Eksekutif / Ketua Pengarah Hasil Dalam Negeri
18.	Cik Saw Guat Eim	Penolong Pengarah Bhg. Operasi, Jabatan Pengurusan Hasil (Urusetia)
19.	Dr. Veerinderjeet Singh	Malaysian Institute of Taxation (MIT)
20.	Encik Lai Soon Ean	MIT
21.	Encik Lim Kah Fan	MIT
22.	Encik Johnson Kandasamy	MIT
23.	Puan Maslinda Masseri	MIT
24.	Puan Sakaya Johns Rani	MIT
25.	Encik Lim Kok Seng	MIT
26.	Y. B. Dato' Raymond Liew Lee Leong	Malaysian Institute of Accountants (MIA) / MIT
27.	Puan Heather Khoo	MIA
28.	Puan Noor Azlina Abu Bakar	MIA
29.	Encik Beh Tok Koay	Malaysian Institute of Certified Public Accountants (MICPA) / MIA
30.	Cik Theresa Goh Lee Hwa	MICPA
31.	Encik Tang Chin Fook	MICPA
32.	Puan Melissa Teoh	MICPA
33.	Encik Danial Badderon	Malaysian Association of Tax Accountants (MATA)
34.	Encik Mohamed Zamani Bin Ismail	MATA
35.	Encik Mohd. Awaludin Bin Marsuk	MATA
36.	Encik Muhammad Zulkhibri Abdul Rashid	MATA

37.	Encik Peter Lim Thiam Kee	Malaysian Institute of Chartered Secretaries and Administrators (MAICSA)
38.	Puan Devi Krishna	MAICSA
39.	Encik Lau Haw Chong	Malaysian Association of Company Secretaries (MACS)
40.	Tuan Hj. Osman Ujang	MACS
41.	Encik Mohammad Salimi Ahamad	MACS

1. Pendahuluan

- 1.1 Y Bhg Dato' Pengerusi mengalukan kedatangan wakil-wakil dari MIT, MIA, MICPA, MATA, MAICSA dan MACS ke mesyuarat ini dan memperkenalkan pegawai-pegawai LHDNM yang hadir. Wakil-wakil dari persatuan / institusi tersebut memperkenalkan diri selepas itu.
- 1.2 Mesyuarat ini diadakan untuk memaklumkan berkenaan program pengemukaan borang nyata bagi tahun 2007.
- 1.3 Y Bhg Dato' Pengerusi menyarankan supaya ejen cukai menggunakan sistem *e-Filing* sama ada untuk memfail borang nyata sendiri atau pelanggannya. Sistem *e-Filing* bagi tahun taksiran 2007 diperluaskan kepada individu bukan pemastautin, perkongsian dan majikan. Sistem *e-Filing* bagi majikan dijangka dapat digunakan mulai 1 Mac 2008. Selaras dengan pindaan ACP 1967, modul *e-Filing* disediakan untuk membolehkan ejen cukai memfail borang bagi pihak pelanggan. Ejen cukai digalakkan mengguna kemudahan *e-Filing* untuk mempercepatkan proses bayaran balik bagi pelanggan mereka. Antara 60% – 70% daripada pembayar cukai memfail pada saat-saat terakhir. Ini akan menyukarkan LHDNM untuk memproses bayaran balik dalam tempoh yang ditetapkan.
- 1.4 Semua borang nyata perlu dihantar ke Pusat Pemrosesan Pandan Indah (PPPI). Sebagai kelonggaran, Puan Pengerusi membenarkan ejen cukai yang berpejabat selain daripada Lembah Kelang memfail Borang B/BE Tahun Taksiran 2007 sahaja di kaunter cawangan LHDNM tetapi *grace period* 14 hari tidak dibenarkan lagi. Sebelum memfailkan di kaunter cawangan LHDNM, ejen cukai dikehendaki mengasingkan borang-borang nyata mengikut kategori iaitu:-
 - Bayaran balik: Seksyen 110
 - Cukai terlebih bayar
 - Ada baki cukai kena dibayar
 - Tidak kena cukai / tiada baki

Setiap kategori hendaklah dikumpulkan sejumlah maksimum 20 borang dalam setiap kelompok. Senarai borang yang dihantar hendaklah disediakan dalam dua (2) salinan. 'Akuan terima tanpa prejudis' hanya akan diberikan atas permintaan.

Grace period 14 hari masih dikekalkan untuk borang nyata yang dihantar melalui pos.

- 1.5 Pihak persatuan meminta supaya dimaklumkan lebih awal berkenaan sebarang perubahan dalam prosedur, pindaan borang atau perkembangan baru yang membawa kesan ke atas ejen cukai. Ini akan membolehkan pihak Persatuan memaklumkan ahli-ahlinya supaya membuat persediaan.
- 1.6 Y Bhg Dato' Pengerusi menasihatkan ahli-ahli persatuan terutamanya dari Johor Bahru agar masalah/isu-isu yang dengan LHDNM dirujuk kepada LHDNM dan bukannya terus kepada Menteri.

2. Perkara-Perkara Berbangkit

BIL.	ISU	CATATAN LHDNM
1.	<p>Form E for 2007</p> <p>There are substantial changes in terms of quantity of information required by the 2007 Form E.</p> <p>(i) What is the rationale for including the monthly balances and numbers of payment receipts? All the data is with the LHDNM when taxpayers submit the monthly PCB Forms. The requirement to now include more information creates unnecessary compliance burdens.</p>	<p>Mesyuarat dimaklumkan bahawa Borang E dipinda bagi Tahun Saraan 2007 untuk tujuan audit PCB.</p> <p>Pihak persatuan memaklumkan bahawa disebabkan ahli-ahlinya hanya mendapat tahu apabila menerima borang tersebut, maka sistem yang menggunakan format lama tidak sempat diubahsuai selaras dengan kehendak LHDNM. Disebabkan kesulitan mencari maklumat yang banyak dan mengeksport maklumat yang dikehendaki dari sistem perakaunan majikan serta isu kesuntukan masa, maka pihak persatuan meminta kelonggaran supaya dibenarkan mengisi jumlah tahunan sahaja untuk tahun ini. Ini akan memberikan masa kepada pihak persatuan untuk cuba mengatasi masalah tersebut dalam tahun ini.</p> <p>Atas budi bicara Y Bhg Dato' Pengerusi, kelonggaran diberikan di mana hanya ruangan 'jumlah' bagi ruang-ruang B1 hingga B5 di Bahagian B dalam Borang E Tahun Saraan 2007 perlu diisi sekiranya majikan menghadapi masalah mengisi kesemua ruang di Bahagian B. Kelonggaran ini hanya diberikan untuk Borang E bagi Tahun Saraan 2007 sahaja. Dengan</p>

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	<p>(ii) Please confirm whether there will be an extension of time for the submission of Form E beyond 31 March 2008.</p> <p>(iii) It appears that all companies are deemed to be employers by the LHDNM automatically even though the companies have no employees and / or are dormant. Since the company has an E file number, it is expected to file a Form E. Compound notices for failure to file Form E are sent. For example, a LHDNM Branch (in Johore) has refused to cancel the compound notices for a particular company even where the facts show that there are no employees in the company. In this regard, the company was deemed to have committed an offence.</p> <p>The Institutes would suggest that a more reasonable approach be adopted in handling such cases and situations.</p> <p>(iv) Will there be an electronic format (static PDF) of Form E? If so, when will this electronic format be released? An electronic format would facilitate the compliance as software providers can incorporate the requirements into their systems. This will also maximise the use of IT (particularly in view of the last minute issuance of an amended form) and reduce costs of compliance.</p> <p>(v) The Institutes urge that the LHDNM in future do give prior notice to and hold discussions with the professional bodies on any proposed new changes in compliance procedures. The professional bodies can help in disseminating the correct information and defuse disputes arising out of confusion, thereby relieving the tax practitioners from unnecessary compliance constraints.</p>	<p>pemberian kelonggaran tersebut, maka permohonan bagi lanjutan masa untuk memfail Borang E Tahun Saraan 2007 tidak dibenarkan.</p> <p>Pihak persatuan berpendapat bahawa maklumat yang diminta itu adalah penduaan maklumat (<i>duplication of information</i>) sekiranya maklumat bayaran PCB sudah ada dalam sistem LHDNM. Atas pertanyaan tentang rasional untuk keperluan mengisi nombor resit padahal resit dikeluarkan oleh LHDNM, Y Bhg Dato' Pengerusi menjelaskan bahawa keperluan itu disebabkan oleh kes-kes pecah amanah oleh majikan dan aduan daripada pekerja-pekerja di mana PCB dibuat tetapi tidak diremitkan ke LHDNM. Disebabkan itu, Y Bhg Dato' Pengerusi memaklumkan bahawa sistem LHDNM akan dikaji untuk memadankan jumlah bulanan PCB yang diterima oleh LHDNM dengan jumlah bulanan PCB yang dilaporkan. Sejurus itu, pihak persatuan mengingatkan LHDNM tentang bayaran bonus misalnya bonus untuk tahun 2007 yang dibayar dalam tahun 2008 akan dilaporkan dalam Borang E Tahun Saraan 2007.</p> <p>Y Bhg Dato' Pengerusi tidak menggalakkan penggunaan format PDF dan berpendapat bahawa <i>software providers</i> harus maju ke hadapan dan tidak bergantung kepada format PDF untuk membangunkan perisian (<i>software</i>) mereka.</p> <p>Format PDF Borang E akan disediakan.</p> <p>Pihak persatuan memaklumkan kesediaan membantu untuk menguji sistem <i>e-Filing</i> bagi Borang E yang dibangunkan dan juga mencadangkan supaya <i>software providers</i> juga dipanggil untuk mendapatkan maklum balas. Perkara ini akan diberi perhatian. Y Bhg Dato' Pengerusi bertanyakan sama ada <i>software providers</i> diwakili oleh mana-mana persatuan. Pihak MIT akan cuba mendapatkan maklumat <i>software providers</i> melalui ahli-ahlinya.</p>

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2.	<p>YA 2007 filing programme</p> <p>We were informed that the YA 2007 returns forms will be released in stages from 3 December 2007 till February, 2008. E-Filing System for Return Forms B and BE will be available only on 15 February 2008.</p> <p>The Institutes would also like to seek confirmation that all tax return forms can also be downloaded from the website of the LHDNM throughout the year. The existence of this facility will be useful especially if there are difficulties faced in e-filing due to a heavy traffic of transactions.</p> <p>In addition, what is the status of the PDF format of the tax return forms? The Institutes would suggest that all modes of obtaining tax return forms should be maintained for now.</p> <p>The Institutes would urge LHDNM to plan ahead for early releases of the filing programme in future, in particular with respect of e-filing system. The tax practitioners may need to test run the system first to ensure everything is in order. Should there be a major problem, there would thus still be time for LHDNM to resolve the problem.</p>	<p>Mesyuarat dimaklumkan penggunaan borang format PDF tidak digalakkan kerana kesukaran untuk memproses borang-borang tersebut. Ini kerana kebiasaannya borang yang dicetak tidak mematuhi spesifikasi untuk pemrosesan secara imbasan.</p> <p>Pihak persatuan meminta format PDF atas alasan bahawa masih ramai pembayar cukai/ejen cukai yang menghadapi masalah menggunakan system <i>e-filing</i> LHDNM kerana ejen cukai telah mempunyai sistem komputer untuk penyediaan borang mereka sendiri. Diharap borang format PDF dapat dibekalkan pada tahun ini kerana ejen cukai memerlukan masa bagi membuat penyesuaian untuk menggunakan sistem e-Filing LHDNM.</p> <p>Y Bhg Dato' Pengerusi memaklumkan <i>e-Filing</i> kini diperluaskan kepada borang-borang selain Borang B dan BE dan tidak mahu pihak persatuan menggunakan alasan tersebut untuk meminta format PDF setiap tahun kerana borang dan sistem akan diubah setiap tahun selaras dengan pindaan akta.</p> <p>Atas budi bicara Y Bhg Dato' Pengerusi, format PDF akan dibekalkan untuk kali terakhir iaitu bagi Borang-borang B, BE, M, P, TP, TF dan TJ Tahun Taksiran 2007 dan Borang E Tahun Saraan 2007 sahaja.</p> <p>Walau bagaimanapun, ejen cukai/pembayar cukai yang ingin menggunakan format PDF dikehendaki mematuhi syarat-syarat spesifikasi borang seperti berikut:-</p> <ul style="list-style-type: none"> (a) Jenis Kertas – Plain A4 (210mm x 297mm) / 80 gsm (minimum) (b) Orientasi Kertas – Potrait (c) Teknologi Cetakan – Laser (d) Warna Cetakan – Pure Black / Monochrome (e) Kualiti Cetakan – Single sided / 1 sheet per page / 300 dpi

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	<p>It is suggested that a specific time frame/targets be set for next year's filing programme with the view of finalising it by say mid December 2008. A Joint Task Force could be set-up between the LHDN and the tax profession to oversee this and to ensure that targets are met.</p>	<p>Borang yang tidak memenuhi spesifikasi di atas akan dikembalikan kepada pembayar cukai sebagai belum diterima.</p> <p>Format PDF borang nyata boleh dimuat turun dari laman web LHDNM tidak lama lagi.</p> <p>Y Bhg Dato' Pengerusi bersetuju dengan penubuhan <i>Joint Task Force</i> yang dicadangkan dan LHDNM akan menetapkan tarikh untuk membincangkan skop dan sebagainya.</p>
<p>3.</p>	<p>Tax Agents e-Filing Module</p> <p>A prototype was previously introduced late in last year, in respect of which the Institutes had submitted comments to LHDNM. A small working group was set up to discuss the operational issues relating to this. However, there were no test runs carried out by using various tax agents to test the system before implementing it. Some practitioners recently received a seminar flyer from LHDN Branches on the TAX AGENT E-FILING MODULE workshop to be held on 21 February 2008 in JB and at different days in other States..</p> <p>It is suggested that trial runs should be conducted over a period of time with tax agents in various locations to see if the system is user-friendly and that it works effectively as this can lead to further refinements of the system. The launch of the Tax Agents e-filing system in late February is too close to the filing period for the year of assessment 2007. Practitioners will have little time to adapt and this does not augur well for the system.</p>	<p>Modul <i>e-Filing</i> bagi ejen cukai dijangka boleh digunakan mulai 15 Februari 2008. Wakil persatuan akan dijemput untuk membuat ujian sistem sedikit masa lagi.</p> <p>Pihak persatuan inginkan perwakilan yang lebih ramai dan berkesan. Oleh itu, ia meminta supaya tugas memanggil wakil-wakil diserahkan kepadanya.</p> <p>Mesyuarat dimaklumkan bahawa sistem <i>e-Filing</i> melalui ejen cukai mempunyai sedikit perbezaan, di mana akuan oleh ejen cukai telah dimasukkan selaras dengan keperluan seksyen 152A ACP1967.</p>
<p>4.</p>	<p>E-Filing</p> <p>The Institutes understand that LHDNM is working towards introducing an e-filing facility for all types of tax returns as well as on the package to allow tax agents to file tax returns for their clients by using a special PIN. The Institutes welcome the introduction of a PIN for tax agents to file their clients' Income Tax Returns electronically.</p>	<p>Sistem <i>e-Filing</i> bagi Borang B, BE, M, P Tahun Taksiran 2007 dan Borang E Tahun Saraan 2007 akan siap tidak lama lagi.</p> <ul style="list-style-type: none"> • <i>e-Filing</i> bagi Borang BE Tahun Taksiran 2007 dijangka siap pada 15 Februari 2008. • <i>e-Filing</i> bagi Borang B, M, P Tahun Taksiran 2007 dan Borang E Tahun Saraan dijangka siap pada 1 Mac 2008.

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	<p>The Institutes would like to enquire on the following:</p> <ul style="list-style-type: none"> i) What is the current status of the e-filing system for all tax returns other than Form BE? The Institutes would like to request that these be expedited so that returns can be filed as soon as possible. ii) When is the tax agent PIN expected to be issued? What is the procedure for a PIN application? Is there a specific format in which a PIN should be applied for? How long would it take to issue a PIN? Would the PIN applications be accepted at all LHDNM branches? iii) When will a sample authorisation letter from a taxpayer to the tax agent authorising him to file the tax return on the taxpayer's behalf be available? iv) Is the facility for online revision of tax return forms submitted available? What if the revision is done by way of a hardcopy form? v) Can the static PDF/Excel spreadsheet be retained for year of assessment 2007 in view of the late launch of the e-filing system? 	<p>Kini, sistem <i>e-Filing</i> lebih mudah digunakan (<i>more friendly</i>) kerana menggunakan <i>Roaming Digital Certificate</i> sebagai ganti <i>Active-X</i>.</p>
5.	<p>Changes to Return Forms and Explanatory Notes</p> <p>The Institutes noted that there are changes made to the format and content of tax return forms as well as to the Explanatory Notes occasionally due to various circumstances, etc.</p> <p>The Institutes would like to request the LHDNM to highlight these changes to the professional bodies as well as via the website so that everyone is made aware of the changes immediately. This could also be done by listing latest updates, specific changes, etc. on the website and writing to the Institutes.</p>	<p>Y Bhg Dato' Pengerusi memaklumkan perkara ini akan diberi perhatian bagi membantu ejen cukai/pembayar cukai.</p>

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6.	<p>Prescribed Form for Dividends paid during year of assessment 2008</p> <p>Pursuant to Section 45 of the Finance Act 2007, a statement in a prescribed form is to be submitted to the DGIR notifying the DGIR of any dividends paid from YA 2008 onwards. In view of the LHDNM letter dated 18 January 2008, this requirement is no longer required (by way of a concession) for dividends paid on or after 1 January 2008. For dividends paid from the first day of the basis period for YA 2008 till 31 December 2007, an extension of time to file the statement has been given till 29 February 2008.</p> <p>The Institutes would like to enquire</p> <p>(i) When will the prescribed form be issued? Is Form R31 the prescribed form? Why is it necessary to issue a new form i.e. can the existing Form R be used?</p> <p>(ii) Will there be a PDF-format which will allow software providers to incorporate the necessary details into tax software to facilitate the compilation of the S108 balances?</p> <p>The Institutes hope that IRB will post any new changes on the website and issue copies to professional bodies well ahead of launching it so to provide advance notice and enhance implementation.</p>	<p>Mesyuarat dimaklumkan bahawa 'Penyata Baki 108 Pada 31 Disember 2007' belum dikeluarkan kerana terdapat beberapa isu perundangan terutama mengenai konsesi yang diberikan.</p> <p>Pihak persatuan minta supaya dipertimbangkan tarikh pengemukaan penyata tersebut memandangkan bahawa tarikh terakhir pengemukaan borang nyata syarikat adalah 7 bulan selepas tamat tempoh perakaunannya. Perkara ini diambil perhatian oleh Pengarah Jabatan Teknikal.</p> <p>Persatuan akan dimaklumkan apabila borang telah disediakan.</p>
7.	<p>Transitional Provisions for Dividend Payment under the Single Tier System</p> <p>Under Section 49 of the Finance Act 2007, a penalty will be imposed on payment of dividends in excess of the Section 108 balance. Most companies have a dividend policy whereby they declare a specific percentage each year. The issues raised below relate to a company where the Section 108 balance of the company has been fully utilised and the company would need to pay the balance of its dividends under the single tier system. For example, a company declares a net dividend of RM20 million. It has</p>	

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	<p>sufficient Section 108 balance to pay a net dividend of RM12million and plans to pay the balance under the single tier system. The LHDNM has recently issued a sample of a dividend voucher which combines dividends issued by utilising the Section 108 account, dividends from exempt account and dividends under the single tier system. A copy of the prescribed Form Borang R50 (Declaration on election to forego utilisation of Section 108 Balance) has also been released.</p> <p>(i) In view of the above, would the company be required to inform LHDNM that it is issuing a combined dividend due to insufficient Section 108 credit being available? The Institutes are of the view that as we are in a self-assessment system, the company should take the necessary steps to ensure that all the Section 108 credit is fully utilised. The Company would thus be free to issue single tier dividends accordingly in the same dividend voucher without a need to inform the LHDNM. The Institutes would like to confirm that this approach is acceptable to the LHDNM.</p> <p>(ii) In the Post Budget Dialogue held on 14 December 2007, it was indicated that the Section 110 credit in respect of dividends received up to Budget Day (i.e. 7 September, 2007) would be creditable to the Section 108 account. The Institutes would like to seek clarification as to how this would be implemented administratively and what procedures / processes would a taxpayer need to adhere to.</p> <p>(iii) The Institutes note that the Single Tier Dividend is stated as an exempt dividend in the sample dividend voucher and under the "Income Tax (deemed deducted) Column", it is indicated as exempt. Technically, it is suggested that this is not consistent with the law. It is suggested that for a Single Tier</p>	<p>(i) Pihak persatuan dimaklumkan bahawa terdapat catatan pada contoh baucar dividen yang dipaparkan dalam laman web LHDNM di mana telah dinyatakan bahawa jenis-jenis dividen yang berlainan boleh dinyatakan dalam baucar dividen yang sama asalkan tarikh bayarannya sama.</p> <p>(ii) Perkara ini telah diambil kira dalam Penyata Baki 108 Pada 31 Disember 2007.</p> <p>(iii) Pindaan akan dibuat ke atas contoh baucar dividen di laman web LHDNM.</p>

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	<p>Dividend, there is no entitlement to deduct tax and perhaps the wordings in the voucher could be modified accordingly.</p>	
<p>8.</p>	<p>Guidelines on Submission of Tax Returns for Companies under Liquidation</p> <p>Based on item 4 of the LHDNM letter dated 28 March 2007, tax returns for companies under liquidation are to be submitted to the Assessment Branch concerned for their immediate action. The Assessment Branch concerned will raise the assessment and issue tax clearance letter to the tax agents / taxpayer. However, we were informed by certain LHDNM officers that they are not in the position to raise any assessment until and after the assessment has been recorded in the LHDNM's system by the Processing Centre. Thereafter, a tax clearance letter will be issued by the respective Assessment Branch. The officers claimed that they were not aware of any instruction as has been stated in the LHDNM letter dated 28 March 2007.</p> <p>The Institutes would like to seek confirmation from the LHDNM that the procedures for filing of tax returns of companies under liquidation as advised in the letter dated 28 March 2007 are still valid and that all Assessment Branches are informed of such procedures.</p>	<p>Isu ini dibangkitkan kerana pihak persatuan inginkan kepastian tentang prosedur yang dinyatakan dalam surat LHDNM tersebut. Pihak persatuan diminta menyatakan cawangan mana dan nama pegawai berkenaan.</p> <p>Penjelasan akan diberikan semasa Majlis Dialog Operasi Bil. 1/2008 yang akan diadakan pada 25 Februari 2008.</p>
<p>9.</p>	<p>Extension of Time for Filing Form C & R</p> <p>In view of the huge volume of tax returns involved, the LHDNM had in the past allowed companies with March and December year-ends to submit their tax returns on or before 14 days after the stipulated deadline without imposing late filing penalty. The Institutes welcome the flexible approach adopted by LHDNM. The Institutes would like to request that the above administrative concession for both March and December year end companies should continue to apply in 2008 on an automatic basis without the need for the Institutes to apply for specific extensions i.e no penalty will be imposed on taxpayers if the Forms C and R of the March and December year- end companies are received by</p>	<p>Y Bhg Dato' Pengerusi bersetuju melanjutkan konsesi tersebut ke tahun 2008.</p>

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	<p>the LHDNM on or before 14 November or 14 August respectively. This concession will also apply to payments of tax under section 103(1) of the Income Tax Act 1967.</p> <p>Instead of applying for the concession annually, we would also like to propose that the concession be granted for an indefinite period. Advance notice should be given to taxpayers if the concession is to be withdrawn.</p>	

3. Hal-Hal Lain

3.1 Pengesahan Baki Akaun Pengecualian

Mengikut Akta Penggalakan Pelaburan 1976, syarikat dikehendaki mendapatkan pengesahan baki akaun pengecualian daripada LHDNM sebelum membuat bayaran dividen yang dikecualikan daripada cukai.

Pihak persatuan tanyakan sama ada syarikat masih perlu berbuat demikian di bawah Sistem Taksir Sendiri. Isu ini pernah dibangkitkan beberapa kali tetapi belum lagi menerima sebarang jawapan daripada LHDNM.

Y Bhg Dato' Pengerusi memaklumkan bahawa jawapan kepada pertanyaan ini akan diberikan semasa Majlis Dialog Operasi Bil. 1/2008 pada 25 Februari 2008.

4. PENUTUP

Y Bhg Dato' Pengerusi mengucapkan terima kasih kepada semua yang hadir dan mesyuarat ditangguhkan pada pukul 12.50 tengahari.