

**MINIT MESYUARAT *WORKING GROUP* LHDNM DENGAN PERSATUAN
AKAUNTAN DESIRE - BIL. 4/2009**

Tarikh: 06 Oktober 2009 (Selasa)
Masa: 9.30 pagi
Tempat: Dewan Perdana
Tingkat 16, Blok 9
Kompleks Bangunan Kerajaan, Jalan Duta,
Kuala Lumpur

Kehadiran:

PEGAWAI LHDNM		
1.	Y. Bhg Dato' Dr. Mohd.Shukor Bin Hj.Mahfar	Timbalan Ketua Pengarah (Operasi Percukaian) (Pengerusi)
2.	Encik Mahmood Bin Daud	Pengarah Pejabat Negeri Wilayah Persekutuan PutraJaya
3.	Tuan Hj. Mohd Idris Bin Mamat	Pengarah Jabatan Pematuhan Cukai
4.	Encik Mohammad Sait Bin Ahmad	Pengarah Jabatan Operasi Cukai
5.	Puan Mariam Binti Mohd	Pengarah Jabatan Teknologi Maklumat
6.	Cik Puteh Mariah Bt. Harun	Pengarah Jabatan Pungutan Hasil
7.	Encik Sani Bin Mohd Taib	Pengarah Bahagian Aplikasi e-Services Jabatan Teknologi Maklumat
8.	Puan Salamattunnajan Bt Besah	Pengarah Jabatan Pemprosesan Maklumat
9.	Puan Umi Kalsom Bt Harun	Pengarah Bahagian Pembangunan Jabatan Pungutan Hasil
10.	Puan Dayang Halimah Bt Awang Ahmad	Pengarah Bahagian Ketetapan Umum Jabatan Dasar Percukaian

11.	Puan Norhayati Mat Kassim	Pengarah Bahagian Pembangunan Operasi Jabatan Operasi Cukai
12.	Encik Azizan Bin Saari	Penolong Pengarah Jabatan Khidmat Korporat
13.	Encik Ahmad Sauqi Bin Ishak	Penolong Pengarah Jabatan Teknologi Maklumat
14.	Puan Haida Bt. Daud	Penolong Pengarah Jabatan Teknologi Maklumat
15.	Puan Hasmiza Bt Yob	Penolong Pengarah Jabatan Teknologi Maklumat
16.	Puan Wan Saodah Bt Wan Abu Bakar	Pengarah Bahagian Pengurusan Pelanggan Jabatan Operasi Cukai (Urus setia)
17.	Puan Ooi Chooi Peng	Penolong Pengarah Bahagian Dasar & Operasi, Jabatan Operasi Cukai (Urus setia)
18.	Puan Muzlifah Bt.Musa	Pegawai Hasil Jabatan Teknologi Maklumat (Urus setia)
19.	Puan Norhan Jaafar	Penolong Pegawai Hasil Jabatan Operasi Cukai (Urus setia)
20.	Puan Bavani Joseph	Penolong Pegawai Hasil Jabatan Operasi Cukai (Urus setia)
WAKIL DIGICERT		
21.	Encik Amir Suhaimi Hassan	
22.	Encik Mohd Diah A Karim	
23.	Encik Nik Kariman Nik Ismail	
WAKIL PERSATUAN AKAUNTAN & PENYEDIA PERISIAN		
24.	Encik Lim Kah Fan	Chartered Tax Institute of Malaysia (CTIM)
25.	Cik Sim Pei Sheng	CTIM
26.	Puan Lim Gim Kim	CTIM

27.	Encik Lim Kok Seng	CTIM
28.	Puan Heather Khoo	Malaysian Institute of Accountants (MIA)
29.	Puan Woon Yoke Lee	MIA
30.	Puan Cheong Li Wei	MIA
31.	Puan Tong Siew Choo	Malaysian Institute of Certified Public Accountants (MICPA)
32.	Cik Theresa Goh	MICPA
33.	Encik Beh Tok Koay	MIA & MICPA
34.	Encik Mohamed Zamani Bin Ismail	Malaysian Association of Tax Agents (MATA)
35.	Encik Salihin Bin Abang	MATA
36.	Puan Haslinda Bt. Azman	MATA
37.	Encik Lau Haw Chong	Malaysian Association of Company Secretaries (MACS)
38.	Tuan Haji Osman Bin Ujang	MACS
39.	Puan Zalina Binti Dato' Haji Mohd Sahir	ICMA
40.	Puan Junainah Binti Mohd usuf	ICMA
41.	Encik Peter Lim Thiam Kee	Malaysian Institute Of Chartered Secretaries And Administrators (MAICSA)
42.	Encik Ong Whee Tiong	MAICSA
43.	Cik Junaidah Bintin Jalal	MAICSA

1. PENDAHULUAN

Y.Bhg. Dato' Pengerusi mengucapkan selamat sejahtera dan Selamat Hari Raya Aidilfitri serta mengalu-alukan kehadiran ahli mesyuarat dari wakil Persatuan Akauntan, Digicert dan juga pegawai LHDNM dari pelbagai Jabatan dan Bahagian.

2. PENGESAHAN CATATAN MINIT MESYUARAT BIL. 3/2009

Minit mesyuarat Bil. 3/2009 disahkan dengan pindaan berikut:

- **Perenggan 3.14**
JPD dipinda kepada **JDP**.

3. PERKARA-PERKARA BERBANGKIT

3.1 Perkara 3.11 Borang R50 – Pilihan Untuk Mengabaikan Baki 108 / Baki 108 Tersemak

Maksud 'tarikh pengemukakan Borang R 50' ialah tarikh Borang R50 dihantar ke LHDNM.

3.2 Perkara 4.1 Timeline e-Filing

Persatuan akauntan berharap agar timeline ini dapat dipercepatkan.

LHDNM memaklumkan bahawa timeline e-Filing dirancang berdasarkan ucapan belanjawaan tahun ini yang dijadualkan pada 23 Oktober 2009, iaitu 2 bulan lebih lewat berbanding dengan tahun-tahun lepas. Bagaimanapun, di mana boleh, LHDNM akan mempercepatkan tarikh timeline ini.

4. PERBINCANGAN

Isu Yang Dibangkit Oleh CTIM

I 2009 General Filing Issues

4.1 Perkara 1.0 SUBMISSION OF TAX RETURNS

We would like to seek clarification on the Appendix B, Item 13(ii) of the minutes of Post 2009 Budget Dialogue held on 12 December 2008.

(a) Commencement of Business

Per the Appendix B, for a company commencing its business, the filing deadlines for the relevant years of assessment are as follow:

Accounts Period	Basis Period	(Y/A) Filing Deadline	
		By Requirements	IRB Concession
26.6.2001 - 30.4.2002	26.6.2001 – 31.12.2001	(YA 2001) 30.11.2002	
	1.1.2002 – 31.12.2002	(YA 2002) 30.11.2002	None *
1.5.2002 - 30.4.2003	1.5.2002 - 30.4.2003	(YA 2003) 30.11.2003	

This is different from IRB letter dated 9 June 2003 [ref. LHDN.01/32/345/8]. Example1 of the said letter is summarised as follows:

Accounts Period	Basis Period	(Y/A) Filing Deadline	
		By Requirements	IRB Concession
26.6.2001 - 30.4.2002	26.6.2001 – 31.12.2001	(YA 2001) 31.12.2002	
	1.1.2002 – 31.12.2002		(YA 2002) 30.11.2003
1.5.2002 - 30.4.2003	1.5.2002 - 30.4.2003	(YA 2003) 30.11.2003	

The above decision was further confirmed by Item 2.11 of the minutes of Operations Dialogue held on 4 April 2007, which indicated that where a company commences its business in May 2004 and closes its accounts on 30 June 2005, the filing deadlines for the relevant years of assessment are summarised as below:

Accounts Period	Basis Period	(Y/A) Filing Deadline	
		By Requirements	IRB Concession
May 2004 - 30.6.2005	May 2004 – 30.12.2004	(YA 2004) 31.1.2006	
	1.1.2005 – 31.12.2005		(YA 2005) 31.1.2007
1.7.2005 - 30.6.2006	1.7.2005 - 31.6.2006	(YA 2006) 31.1.2007	

(b) Change of Accounting Dates

Per the Appendix B, for a company which changes its financial year-end from 31 December to another date, the filing deadlines for the relevant years of assessment are as follow:

Accounts Period	Basis Period	(Y/A) Filing Deadline	
		By Requirements	IRB Concession
1.1.2001 - 31.3.2002	1.1.2001 – 31.12.2001	(YA 2001) 31.10.2002	
	1.1.2002 – 31.12.2002	(YA 2002) 31.10.2002	None *
1.4.2002 - 31.3.2003	1.4.2002 - 31.3.2003	(YA 2003) 31.10.2003	

This is different from Item 5 of Section B of the minutes of Technical Dialogue held on 13 November 2001 and Item 2 of the minutes of Operations Dialogue held on 21 November 2001 have both clarified that where a company changes its accounting year-end from December 31 to March 31 and prepares its accounts in the following manner, the filing deadlines for the relevant years of assessment are summarised as below:

Accounts Period	Basis Period	(Y/A) Filing Deadline	
		By Requirements	IRB Concession
1.1.2000 - 31.3.2001	1.1.2000 – 31.12.2000	(YA 2000) 30.11.2001	
	1.1.2001 – 31.12.2001		(YA 2001) 30.09.2002
1.4.2001 - 31.3.2002	1.4.2001 - 31.3.2002	(YA 2002) 30.9.2002	

The above decision was further modified by IRB letter dated 9 June 2003 [ref. LHDN.01/32/345/8]. Example 2 of the said letter is summarised as follows:

Accounts Period	Basis Period	(Y/A) Filing Deadline	
		By Requirements	IRB Concession
1.1.2001 - 31.3.2002	1.1.2001 – 31.12.2001	(YA 2001) 30.11.2002	
	1.1.2002 – 31.12.2002		(YA 2002) 31.10.2003
1.4.2002 - 31.3.2003	1.4.2002 - 31.3.2003	(YA 2003) 31.10.2003	

(c) Issues arises

- (i) The explanations given in Appendix B for (a) and (b) above are that no concession on filing deadline was given for the year of assessment 2002 because in the example the taxpayer can self-amend for YA 2002. It has one month after the close of account to ascertain the actual profits.

The professional bodies wish to reiterate that taxpayers are unable to finalise their within one month, and that is the reason why tax return forms have to be submitted in the 7th month after the year end. In other word, self-amendment will not be available to the taxpayers in practice for these taxpayers. Further, if the final tax is lower due to losses in the second basis period, then self-amendment is also not available.

In addition, self-amendment will also come with penalty for understatement of tax. The professional bodies would like to request the IRB to reconsider the above practice.

As such, the professional bodies would propose that the concession given in the past be continued, i.e. the taxpayers are allowed to submit their tax returns within seven months from the end of the second accounting period, when there is a case of commencement of business or a case of change in the accounting year-end.

- (ii) However, if the request in item (i) above is not considered by the IRB, the professional bodies would then wish to further clarify on the following:

Since the minutes of Post 2009 Budget Dialogue was delivered to the professional bodies on 27 April 2009,

- When will the Appendix B guidelines be effective?

- What is the position of those taxpayers who have filed or will be filing the tax returns based on previous guidelines (where the filing of tax return for the second accounting period is not due yet)? Will they be considered as late filing now upon tax audit?

LHDNM

Adalah disahkan bahawa, dalam kes permulaan perniagaan dan pertukaran tempoh perakaunan, syarikat dibenarkan untuk mengemukakan borang nyata cukai pendapatan (BNCP) dalam tempoh 7 bulan selepas tarikh penutupan perakaunan yang kedua (rujuk surat kepada persatuan akauntan bertarikh 9 Jun 2003 dan minit Dialog Operasi Bil. 1/2007).

Syarikat dikehendaki untuk mengisi tempoh perakaunan dengan betul dalam BNCP bagi menentukan tarikh akhir pengemukakan borang dan dengan itu, mengelakkan daripada dikenakan penalti di bawah subseksyen 112(3). Semasa audit dijalankan, syarikat tidak akan dianggap sebagai lambat mengemukakan borang dalam kes-kes seperti ini.

Surat pengesahan ke persatuan akauntan dengan salinan kepada Jabatan Pematuhan Cukai akan dikeluarkan oleh Timbalan Ketua Pengarah (Operasi Percukaian).

Tindakan: Jabatan Operasi Cukai

II	YA2009 Form e-C
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4.2 Perkara 1.0 YA2009 Form e-C

The Institute were informed on 17 September 2009 that there are cases where e-C 2009 were signed and filed, the status of e-borang showed that the returns have been submitted (i.e. under the "Hantar" status listing) but a request for the acknowledgements (via "Semakan Pengesahan" function) showed that "Tiada rekod penerimaan melalui e-filing".

The tax agents were advised to re submit the e-C when they contacted the IRB Call Centre. According to the software service provider, there is a similar problem in e-Latihan earlier and has subsequently been fixed. The fact that it reappears in e-Production causes some concern over the change management process.

The problem has not been fixed as at the date this memorandum is drafted.

LHDNM

Isu telah diselesai dan dimaklumkan pada 30 September 2009. Masalah dikenal pasti berpunca daripada kesilapan teknikal.

III Other Issues

4.3 Perkara 1.0 HOST-TO-HOST INTERFACE

We have been briefed during the SPTA meeting held on 19 August 2009 that the IRB is in the process of gathering information on systems requirements for the development of host to host interface. The briefing was only at conceptual level and no further details of the system were made available. It appears that there may be some issues which need to be ironed out.

We understand that some of the major users were not consulted on the requirements. We are concerned that the information gathered may not be reflective of the actual situation. Further, based on the timeline provided during the last meeting, the next briefing and discussion with the service providers will only be held on 27 November 2009. One week later, the system will be deployed on e-Latihan. This means that the IRB has already developed the main structure of the system which may have a significant impact on the modus operandi of the users.

The professional bodies, learning from the past experience on e-filing management design, would like to request for an early meeting with the IRB to understand the proposed host to host framework and give timely feedback before the main structure is finalised. This will provide a truly two-way communication. Once the main structure is finalised, only minor changes are possible or otherwise, it will cost a lot of taxpayers' money.

The CTIM has initiated a brainstorming session on the issues. Participants have reservations on the outcome of the host to host interface. The main concern is on the control once the data is uploaded to the system. Taxpayers/tax agents are unable to do a final checking on the draft form before submission. Tax agents are also concerned about the fact that they cannot verify the status of filing immediately and may risk late filing if there were technical glitches in the eleventh hour.

In view of the above and to facilitate the reception of the new development, the professional bodies would like to request for more timely information dissemination and an early meeting with the IRB on the development of the host to host interface. We would suggest that a SPTA meeting be held on the first week of October 2009

The professional bodies would like to reiterate that a mutual understanding of the detailed requirements between the users and the system developer is crucial for the success of the project. Users's involvement is critical to a successful elaboration/elicitation of requirements. In this respect, we would propose the following for the IRB's consideration:

- Presentation by the vendor Digicert on overall architecture and scope – This has been done on 18 August 2009.
- Joint discussions between the IRB (together with Digicert) and the service providers and tax agents (SPTA) should be conducted to agree on the system requirements.
- A Proof of Concept (PoC) to be developed and demonstrated by Digicert to the IRB and SPTA. This PoC will cover key aspects of the architecture and design elements to ensure that they are in line with the user expectations.
- User Interface prototypes should then be jointly discussed and screen mockups should be prepared and presented by Digicert to the IRB and SPTA.
- Digicert to organise periodic application review sessions with the IRB and SPTA. Such discussions on the partially developed application will provide each party (i.e. the IRB and SPTA) an understanding of the application particularly in getting comfortable with the functionality & User Interface. Any changes can be made immediately before it is too late.

LHDNM

LHDNM mengambil maklum semua cadangan yang diberikan dan, dari semasa ke semasa, akan memaklumkan perkembangan kepada persatuan akauntan.

SUPPLEMENTARY ISSUES FOR 4/2009 DESIRE MEETING

II YA 2009 e-Filing Issues

4.4 Perkara 1.0 Problem in Accessing e-Form in Northern region

The professional bodies have been informed that during the last week of September, 2009, a number of members in the northern region were unable to access e-Borang C. When the user opens the 2009 eBorang C

(or in some cases the eBorang R), the user will see only a blank page. It is particularly unfortunate that this had happened at the end of the month when many people are rushing to do the filing.

One of the users spoke to the Processing Centre of LHDN, and was told that this was not a LHDN problem. The problem was instead at the TM data centre, and that the LHDN had received numerous reports from people in the northern region. The Processing Centre suggested that they may be able to arrange with the Penang Branch to allow the user to use the Branch computers to do the filing. When the user contacted the Penang branch, she was told that the Branch had not been instructed to allow Tax Agents to use their system for filing and suggested that she should subscribe to an alternative Service Provider. As the user did not have a connection to other service providers in the office, she had to resort to sending some staff home in order to gain access through alternative service provider.

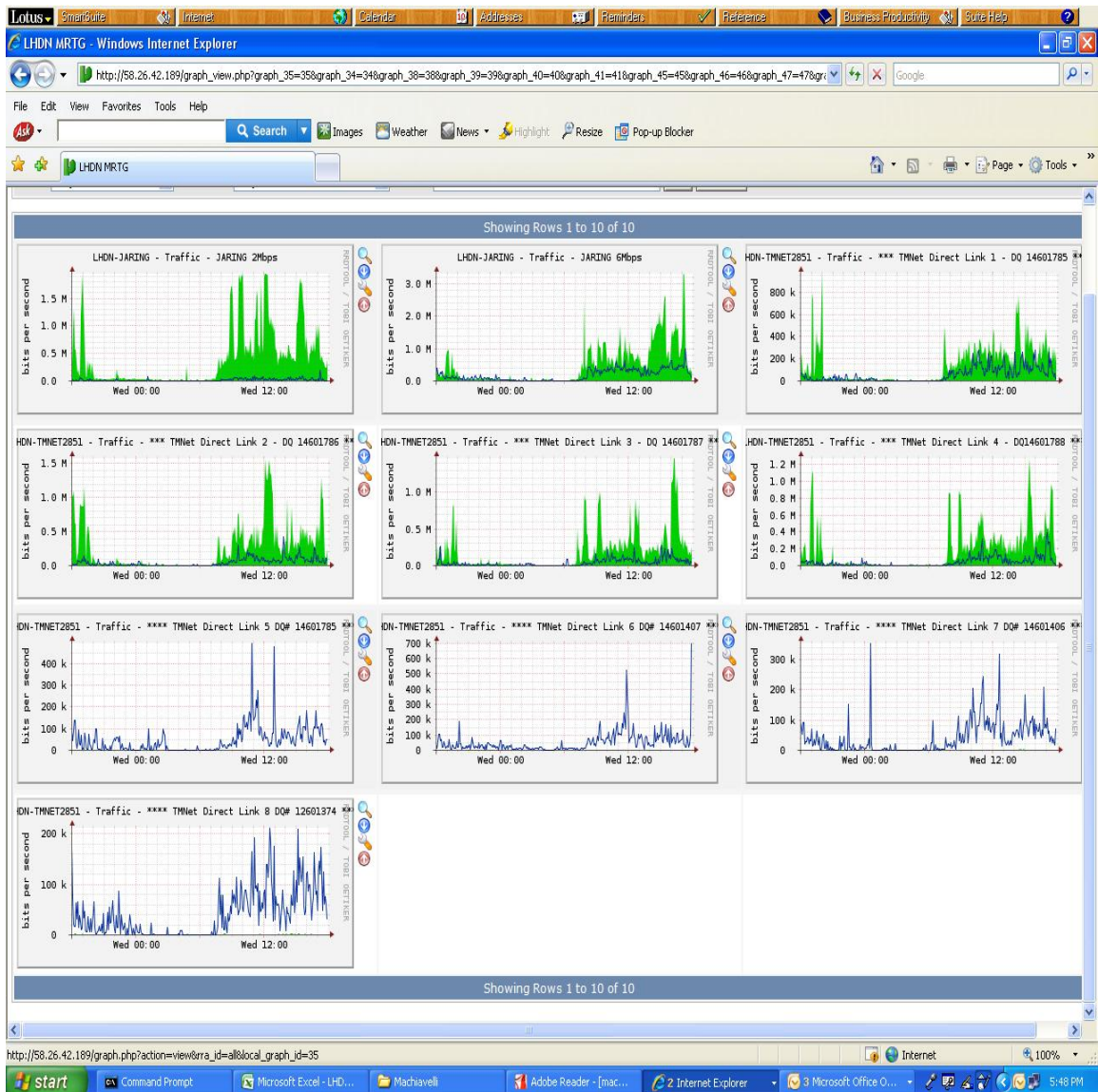
It appears that there is dependence on external data centres. Is there any form of Service Level Agreement between the LHDN and the service provider to ensure the availability of the service and operation of the e-Filing? The professional bodies are concerned that this problem was known by LHDN but was apparently allowed to continue for more than 48 hours without notifying the public.

Although tax agents wanted to use the e-filing, and it was not during a peak period, they were being turned away from the branches when help was sought. This highlights the problem faced by many tax professionals to comply with the LHDN's request to use the e-Filing. It appears that the LHDN expects tax agents to subscribe to alternative service providers as a backup plan.

LHDNM

Daripada semakan Jabatan Teknologi Maklumat, masalah dikenal pasti sebagai berpunca daripada pihak pembekal perkhidmatan (Streamyx). Ia di luar kawalan LHDNM.

Daripada statistik sambungan talian Internet pada 30 September 2009, capaian Inbound tidak mencapai maksimum, malahan, 4x2MB talian tidak digunakan langsung untuk inbound. Bagi outbound, capaian juga tidak pada tahap maksimum walaupun Link 8 mencatat nilai yang tinggi.



Green – Inbound, Blue – Outbound

YBhg Dato' Pengerusi menyaran agar ejen cukai dibenarkan untuk menggunakan kemudahan memfail di cawangan sekiranya berlakunya gangguan talian e-Filing di luar. Walau bagaimanapun, kemudahan ini hanya dibenarkan semasa saat-saat terdesak sahaja. Jabatan Teknologi Maklumat dan Jabatan Khidmat Korporat perlu juga mengambil maklum berkenaan isu ini.

***Tindakan: Jabatan Operasi Cukai /
Jabatan Teknologi Maklumat /
Jabatan Khidmat Korporat***

5. HAL-HAL LAIN

5.1 Penutupan e-Filing

Sistem e-Filing bagi semua borang bagi tahun taksiran 2008 akan ditutup mulai 9 Oktober 2009. Bagi borang e-C dan e-R tahun taksiran 2009 serta e-CP 204, sistem e-Filing akan ditutup sementara antara 9 Oktober 2009 hingga 22 Oktober 2009 untuk tujuan penyelenggaraan. LHDNM akan cuba mempercepatkan tempoh masa penyelenggaraan ini.

YBhg. Dato' Pengerusi menekankan bahawa e-Filing adalah khusus untuk Sistem Taksir Sendiri. Pengemukakan borang di luar tempoh yang dibenarkan sudah tidak dianggap sebagai kes di bawah Sistem Taksir Sendiri lagi. Dengan itu, YBhg. Dato' Pengerusi mengingatkan bahawa, pada masa akan datang, sistem e-Filing mungkin akan ditutup dalam tempoh 2 minggu selepas tarikh akhir pengemukakan borang.

5.2 Borang Manual Dan PDF

Mesyuarat dimaklumkan bahawa pengedaran penggunaan borang PDF adalah disebabkan oleh masalah imbasan (ICR). Berlaku juga keadaan di mana pembayar cukai tidak mematuhi syarat-syarat yang telah ditetapkan dalam penggunaan borang PDF, iaitu dari segi format, kualiti kertas, penghantaran muka surat yang tidak lengkap dan juga dicetak muka depan dan belakang.

Di samping itu, masalah kesilapan pengiraan cukai juga timbul dalam penggunaan borang manual dan PDF, sedangkan masalah ini tidak akan berlaku pada e-Filing.

Tindakan pengedaran ini juga adalah untuk menggalakkan penggunaan e-Filing.

5.3 Tandatangan Pembayar Cukai

Mesyuarat dimaklumkan bahawa keperluan untuk mendapatkan tandatangan pembayar cukai setelah penghantaran secara e-Filing adalah kehendak di bawah perenggan 152A(5)(d) ACP 1967.

5.4 Rayuan

Rayuan dikendalikan oleh cawangan. Pembayar cukai tidak perlu mengemukakan salinan borang yang dihantar secara e-Filing ke cawangan semasa membuat rayuan.

5.5 TAeF CP 204

Borang CP55 – 'Kuasa Pemfailan Penyata Secara Elektronik' juga boleh terpakai untuk TAeF CP 204.

5.6 Perbelanjaan Berkaitan Pekerja Asing

YBhg. Dato' Pengerusi menyarankan agar isu ini dikemukakan terus ke Jabatan Dasar Percukaian.

5.7 Host To Host Integration

LHDNM bersetuju untuk mengadakan perbincangan dengan pembekal perisian sebelum memuktamadkan konsep .

6. PENUTUP

Y. Bhg Dato' Pengerusi mengucapkan terima kasih kepada semua yang hadir dan menangguhkan mesyuarat pada pukul 11.40 pagi.