

**MINIT DIALOG OPERASI BIL. 1/2009
ANTARA LHDNM DENGAN PERSATUAN AKAUNTAN**

Tarikh : 25 Februari 2009 (Rabu)
Masa : 9.00 pagi
Tempat : Dewan Perdana
Blok 9, Tingkat 16
Kompleks Pejabat Kerajaan
Jalan Duta, Kuala Lumpur

Kehadiran: Wakil-wakil LHDNM

1.	YBhg Dato' Dr. Mohd. Shukor Bin Hj. Mahfar	Timbalan Ketua Pengarah (Operasi) (Pengerusi)
2.	Encik Sabin @ Sapilin Bin Samitah	Pengarah Negeri Wilayah Persekutuan Kuala Lumpur
3.	Encik Mahmood Bin Daud	Pengarah Cawangan Cukai Korporat dan Petroleum
4.	Encik Sait @ Mohammad Sait Bin Ahmad	Pengarah Jabatan Pengurusan Hasil
5.	Puan Asriah Bt. Shaari	Pengarah Negeri Selangor
6.	Puan Salmah Bt. Kassim	Pengarah Jabatan Undang-Undang
7.	Puan Mariam Bt. Mohd.	Pengarah Jabatan Teknologi Maklumat
8.	Encik Kamaruzzaman Bin HJ. Ab. Salleh	Pengarah Cawangan Jalan Duta, Kuala Lumpur
9.	Cik Puteh Mariah Bt. Harun	Pengarah Bahagian Operasi, Jabatan Pengurusan Hasil
10.	Encik Azhar Bin Husin	Pengarah Bahagian Pungutan, Jabatan Pengurusan Hasil
11.	Cik Ramlot Bt. Keli	Pengarah Cawangan Pungutan
12.	Puan Amnah Bt. Tawil	Timbalan Pengarah Siasatan
13.	Cik Marina Bt. A. Aziz	Pengarah Jabatan Keutuhan dan Integriti
14.	Encik Mohammed Noor Bin Ahmad	Pengarah Jabatan Pemprosesan
15.	Cik Halijah Bt. Bulat	Pengarah Jabatan Teknikal
16.	Puan Teoh Ai Suan.	Pengarah Bahagian Duti Setem, Jabatan Pengurusan Hasil

17.	Puan Salamattunnajan Bt. Besah	Pengarah Pusat Khidmat Pelanggan
18.	Encik Zulkiflee Bin Md. Tahir	Pengarah Cawangan Tidak Bermastautin
19.	Encik Mazlan Bin Wan Chik	Timbalan Pengarah Jabatan Khidmat Korporat
20.	Cik Norhayati Bt. Mat Kassim	Timbalan Pengarah Bhg. Operasi Jabatan Pengurusan Hasil
21.	Puan Umi Kalsom Bt. Harun	Ketua Penolong Pengarah Bahagian Pungutan Jabatan Pengurusan Hasil
22.	Puan Lim Fang Lan	Ketua Penolong Pengarah Bahagian Pungutan Jabatan Pengurusan Hasil
23.	Puan Wan Saodah Bt. Wan Abu Bakar	Ketua Penolong Pengarah Bahagian Operasi Jabatan Pengurusan Hasil
24.	Encik Mohamad Fauzi Bin Saat	Ketua Penolong Pengarah Jabatan Pematuhan
25.	Encik Bacho Bin Abd. Karim	Penolong Pengarah Bahagian Pungutan Jabatan Pengurusan Hasil

Kehadiran: Wakil-wakil Persatuan

1.	Dr. Veerinderjeet Singh	Malaysian Institute of Taxation (MIT)
2.	Encik Khoo Chin Guan	MIT
3.	Encik Lim Kah Fan	MIT
4.	Encik Lim Kok Seng	MIT
5.	Encik Beh Tok Koay	Malaysian Institute of Certified Public Accountants (MICPA) / MIA
6.	Cik Frances Po	MIA
7.	Cik Woon Yoke Lee	MIA

8.	Encik Sam Soh Siong Hoon	MIA
9.	Puan Cheong Li Wei	MIA
10.	Puan Azlina Bt. Zakaria	MIA
11.	Encik Poon Yew Hoe	Malaysian Institute of Certified Public Accountants (MICPA)
12.	Cik Theresa Goh	MICPA
13.	Encik Tang Chin Fook	MICPA
14.	Cik Chrystin Liew	MICPA
15.	Encik Mohamed Zamani Bin Ismail	Malaysian Association of Tax Accountants (MATA)
16.	Encik Rosalie Md. Usop	MATA
17.	Puan Haslinda Bt. Azman	MATA
18.	Encik Peter Lim Thiam Kee	Malaysian Institute of Chartered Secretaries and Administrators (MAICSA)
19.	Encik Ong Whee Tiong	MAICSA
20.	Cik Ruhayu Bt. Mutilab	MAICSA
21.	Encik Lau Haw Chong	Malaysian Association of Company Secretaries (MACS)
22.	YBhg. Dato' Hj. Mohd. Sahir Bin Sanawi	Institute of Cooperative and Management Accountants (ICMA)
23.	Puan Junainah Bt. Mohd. Yusoff	ICMA

Urusetia:

1.	Encik Md. Seniman Bin Selamat	Ketua Penolong Pengarah Bahagian Operasi Jabatan Pengurusan Hasil
2.	Cik Saw Guat Eim	Penolong Pengarah Bhg. Operasi Jabatan Pengurusan Hasil

1. Pendahuluan

YBhg Dato' Pengerusi mengalukan kedatangan ahli-ahli mesyuarat. Mesyuarat diadakan untuk membincang isu-isu yang dikemukakan oleh MIT, MIA, MICPA, dan MAICSA.

YBhg Dato' Pengerusi seterusnya mengimbas semula tahun 2001 apabila Sistem Taksir Sendiri (STS) mula dilaksanakan dan seterusnya ke tahun 2004 apabila STS dilaksanakan sepenuhnya. Kini, sistem sepatutnya sudah stabil. Akan tetapi, dengan pindaan kepada undang-undang, prosedur turut berubah. Begitu juga dengan borang nyata. Borang nyata bukan sahaja merupakan suatu akuan berkanun bagi pembayar cukai tetapi juga suatu sumber data untuk kegunaan dalaman LHDNM dan penggubal dasar. Dalam STS, lampiran tidak perlu dikemukakan. Oleh itu, data yang diperlukan hendaklah dimasukkan dalam borang. Untuk menggalakkan pematuhan secara sukarela, LHDNM perlu memaparkan imejnya sebagai pentadbir cukai yang efisien. Dengan itu, LHDNM telah mengubah visinya menjadi 'Pentadbir Cukai Terunggul'. Slogan turut diubah iaitu 'Bersama Membangun Negara' untuk menerapkan tanggungjawab LHDNM bersama pembayar cukai dalam pembangunan negara. Moto perkhidmatan yang baru iaitu 'Perkhidmatan Terbaik untuk Anda' adalah pendekatan yang diambil oleh LHDNM untuk memberikan perkhidmatan yang terbaik kepada pembayar cukai.

2. Isu-Isu daripada MIT, MIA dan MICPA

2.1 SCHEDULAR TAX DEDUCTIONS (STD)

2.1.1 Compound on late payment

There have been a number of cases where the LHDNM imposes compound for late payment of monthly STD even though taxpayers had made payments by registered post and received the acknowledgement from the LHDNM within the stipulated time frame, i.e. on or before the 10th day of the month. This has caused undue distress to taxpayers who need to explain and forward the necessary documents as a proof of timely payment to the LHDNM.

As the IRB is moving towards computerising its operations processes, the Institutes believe that the LHDNM could update its records on a timely basis and avoid unnecessary administrative burden to all parties concerned. The Institutes would also like to propose that the LHDNM considers including the payment for STD in the e-Bayaran facility with the ability to attach the softcopy of the CP39.

JAWAPAN:

Kelonggaran diberikan di mana kompaun tidak dikenakan ke atas majikan sekiranya bayaran Potongan Cukai Berjadual (PCB) diterima pada atau sebelum 14 hari bulan.

Rayuan terhadap kompaun atas bayaran yang diterima selepas 14 hari bulan boleh dipertimbangkan sekiranya dapat dibuktikan bahawa bayaran PCB telah dihantar pada atau sebelum 10 hari bulan, misalnya bukti penghantaran melalui pos berdaftar.

Walau bagaimanapun, pihak majikan dinasihatkan supaya menghantar bayaran PCB dengan lebih awal untuk mengelakkan kelewatan pos. Pihak majikan adalah digalakkan membayar PCB dengan menggunakan kemudahan yang disediakan oleh pihak bank. Bayaran PCB boleh dibuat melalui kaunter bank atau perbankan internet yang disediakan oleh bank-bank berikut:-

(i) Kaunter Bank [‘Over The Counter’ (OTC)]

***CIMB Bank
Public Bank***

(ii) Perbankan Internet

***CIMB Bank
Public Bank
RHB Bank
Alliance Bank***

2.1.2 STD Audit

Recently, during STD audits, some companies have been imposed with penalties for non- deduction of STD for directors’ fees paid to directors after an annual general meeting (AGM). The reason for non-deduction is due to the fact that the directors have earlier declared such income in their tax returns and paid the tax on those fees as the directors’ fees were disclosed in their EA Forms based on the accruals basis to avoid revision of tax computations for previous years.

The Institutes would appreciate it if the LHDNM could consider waiving such penalties as the directors had paid the tax earlier for the accrued directors’ fees which were received after the AGM.

JAWAPAN:

PCB bagi fi pengarah hendaklah dipotong apabila fi pengarah diterima dan bukannya pada tarikh ia diisytiharkan (‘declared’).

Rayuan boleh dipertimbangkan sekiranya ada bukti bahawa cukai ke atas fi pengarah itu telah dijelaskan sepenuhnya sebelum tarikh bayaran fi pengarah kepada pengarah berkenaan.

2.1.3 Waiver of Penalty on Wrong Computation under the New STD Rules

The new rules for application of STD are complicated and there is insufficient time to educate the employers in respect of application of the new rules.

The Institutes would request the IRB to provide a transition period of one year in which the employers would not be penalised for the wrong computation of STD. This is to allow the employers some time to adapt and familiarise with the new rules.

JAWAPAN:

Kelonggaran diberikan selama satu tahun iaitu sehingga 31 Disember 2009 sebagai tempoh peralihan untuk pembelajaran, dan kompaun tidak akan dikenakan.

Arahan akan dikeluarkan kepada cawangan-cawangan berkenaan kelonggaran tersebut.

2.1.4 Excessive Compound for Minor Errors

We understand that a compound is issued based on a progressive rate. However, in the case of STD, be it through ignorance, computational error or a typo error, an error is most likely be repeated without being detected until the IRB comes back and imposes a compound.

The Institutes therefore request the IRB to consider compounding the same mistake as one offence, irrespective of how many times it has been committed so as to relieve the employers from the financial burden. However, where the same mistake is made after a compound on the mistake has been issued earlier, it would be fair that the compound is imposed based on the number of offences made.

JAWAPAN:

Isu yang dibangkitkan ini diambil perhatian oleh LHDNM.

2.2 Expanded Power of Access to Buildings, Documents, Objects, etc.

As raised during the previous dialogue with the Operation Division (held on 25 February 2008, please refer to item 2.16 of the Minutes), the LHDNM stated that the definitions of "objects" and "things" will be issued and forwarded to the Institutes for feedback. However, the above have yet to be received by the Institutes.

The Institutes hope that the LHDNM could expedite the finalisation of the above matter.

JAWAPAN:

Definisi 'objects' dan 'things' telah dimasukkan dalam Rangka Kerja Audit (RKA). Draf pindaan RKA telah diluluskan dan akan dimuat naik dalam laman web LHDNM tidak lama lagi.

2.3 Extension of Time for Filing Forms C & R

According to the Minutes of the Operations Dialogue held on 25 February 2008 (please refer to item 2.22 of the Minutes), the LHDNM has granted a concession to March and December year-end companies to submit their tax returns on or before 14 days after the stipulated deadline for Year of Assessment 2008 without imposing late filing penalty. This concession is also applied to payments of tax under Section 103(1) of the Income Tax Act, 1967.

The Institutes would like to request that the above administrative concession be similarly granted for Year of Assessment 2009 to companies with March and December year-ends and be extended to companies which file their Forms C & R via e-filing.

JAWAPAN:

Konsesi dilanjutkan sehingga dimaklumkan sebaliknya oleh LHDNM. Konsesi ini tidak terpakai bagi borang nyata yang dikemukakan melalui e-Filing.

Di bawah konsesi ini, penalti tidak dikenakan sekiranya borang nyata diterima oleh LHDNM dalam tempoh 14 hari dari tarikh terakhir ('due date')* untuk pengembalian borang nyata misalnya, borang nyata diterima pada atau sebelum 14 Ogos 2010 daripada syarikat dengan tempoh perakaunan berakhir 31 Disember 2009.

Di mana penalti telah dikenakan bagi borang nyata yang diterima selepas tempoh 14 hari tersebut, rayuan boleh dipertimbangkan jika dapat dibuktikan bahawa ia telah dihantar pada atau sebelum tarikh terakhir ('due date')* untuk pengembalian borang nyata. Sebagai contohnya, jika syarikat dengan tempoh perakaunan berakhir 31 Disember 2009 dapat mengemukakan bukti bahawa borang nyatanya dihantar pada atau sebelum 31 Julai 2010.

Layanan yang sama terpakai untuk bayaran baki cukai pendapatan di bawah seksyen 103(1) Akta Cukai Pendapatan 1967; serta bayaran hutang kepada Kerajaan di bawah Peruntukan Kecualian dan Peralihan Akta Kewangan 2007 (Akta 683) dan Peruntukan Kecualian dan Peralihan Akta Kewangan 2009 (Akta 693).

*** "Tarikh terakhir ('due date') adalah tarikh seperti ditetapkan dalam Akta Cukai Pendapatan 1967.**

2.4 Tax Clearance for Leaver Cases

Where an expatriate who is about to leave the country, he or she has to file the tax return in the year of departure to the LHDNM. As the tax return form in the year of departure is not available, the taxpayer is allowed to file the tax return by using the preceding year tax return form by indicating the relevant year of assessment which will be submitted. This was clearly stated on Paragraph 2.14.1 of the minutes of the Operations Dialogue held on 4 April 2007.

For example, an expatriate who is leaving Malaysia in January 2009 has to file his tax returns for Years of Assessment (YA) 2008 and 2009 before leaving the country by using the tax return form for YA 2007. It is understood that the tax return for YA 2008 has to be filed to the Pusat Pemprosesan while the tax return for YA 2009 has to be filed at the Assessment Branch concerned for tax clearance purposes. However, some taxpayers have encountered problems where the tax returns for YA 2008 have been rejected by the Pusat Pemprosesan because the forms for YA 2008 were not used. The taxpayers have been requested to resubmit the tax returns by using the YA 2008 tax return forms which were not available at the time of submission for leaver cases.

In view of the above situation, the Institutes would like to seek confirmation from the LHDNM whether both of the tax returns for YA 2008 and 2009 could be submitted to the Assessment Branch for earlier issuance of the tax clearance letter.

JAWAPAN:

Surat kepada pihak persatuan bertarikh 28 Mac 2007 dan Minit Dialog Operasi Bil. 1/2007 bertarikh 4 April 2007 (Perkara 2.14.1 dan Perkara 2.14.2) adalah dirujuk.

Sekiranya borang nyata asal bagi tahun taksiran berkenaan masih belum dikeluarkan oleh LHDNM, borang nyata tahun taksiran sebelumnya boleh digunakan dengan memotong tahun taksiran lama dan menulis tahun taksiran yang berkenaan misalnya potong tahun taksiran 2008 dan tulis 2009.

Borang nyata yang telah lengkap diisi dan ditandatangani hendaklah dihantar ke cawangan LHDNM di mana fail dikendalikan supaya tindakan segera dapat diambil untuk mengeluarkan surat penyelesaian cukai. Untuk mempercepatkan proses tersebut, pembayar cukai / ejen cukai dinasihatkan supaya mengecap 'LEAVER' pada ruang kosong di sudut atas sebelah kanan borang nyata berkenaan.

Sekiranya borang nyata yang mempunyai cap 'LEAVER' dihantar ke Pusat Pemprosesan di Pandan Indah, salinan borang nyata berkenaan akan dihantar ke cawangan di mana fail dikendalikan untuk pengeluaran surat penyelesaian cukai.

2.5 Bank Charges on the Refund Cheques from the IRB

Some of the taxpayers who are located outside Kuala Lumpur have noted that the banks have levied bank charges for clearance of cheques received from the LHDNM Kuala Lumpur as they were considered as outstation cheques. In the past, the refund cheques from the LHDNM are not subjected to bank charges as they have a specific code which represents that the cheques are from the Government.

In this regard, the Institutes hope that the LHDNM will continue to use the specific code for tax refund cheques issued to taxpayers to avoid any unnecessary bank charges being imposed on taxpayers who are located outside Kuala Lumpur.

JAWAPAN:

Cek yang dikeluarkan oleh LHDNM tidak dikenakan caj oleh bank walaupun ditunaikan sebagai 'outstation cheque'. Sekiranya caj dikenakan, pembayar cukai boleh membuat aduan kepada bank berkenaan untuk bayaran balik caj tersebut.

Kes yang dimaksudkan adalah kes terpencil dan telah diselesaikan oleh bank setelah pembayar cukai membuat aduan.

2.6 Verification of Passport for Leaver

Recently, despite the fact that Form CP21 was submitted together with the passport for verification and the tax was borne by the employer, the IRB's Cheras Branch and Jalan Duta Branch had requested for the signed tax return forms for years of assessment 2007 and 2008 to be submitted to them for verification of passport for a leaver. The IRB officers in Cheras refused to verify the passport and informed the member that this was a directive to the Branch.

With reference to Clause 2.16 (Passport Certification prior to the Expatriates' Cessation of Employment) of the Minutes of Dialogue between the Revenue Management Department of the IRB and the professional bodies held on April 4, 2007, the IRB has confirmed that as long as a complete set of information required by IRB was provided, the verification of the passport of expatriates would be carried out by the IRB.

The Institutes would like to clarify whether this is the new practice of IRB. If so, what is the rationale for this practice? Why are the professional bodies not kept informed of such changes? The Institutes would point out that at the time of certification of passport, the exact amount of the expatriate remuneration may not be finalised yet and the tax returns (if submitted at that time) will only be a provisional one. There appears to be no need to insist that the tax return forms must be submitted upon verification of the passport as Form CP21 was already submitted to the IRB and the tax was borne by the employer.

JAWAPAN:

Mengikut amalan berhubung kes 'LEAVER', borang nyata bagi tahun taksiran yang berkenaan hendaklah dikemukakan bersama CP21. Bagi penentuan taraf mastautin, pas pekerjaan memadai jika tempoh permit pekerjaan melebihi 182 hari. Sekiranya tempoh permit pekerjaan adalah kurang daripada 182 hari, dokumen tambahan seperti pasport boleh dijadikan sebagai asas bagi menentukan taraf mastautin.

2.7 Application for Double Deduction on Research and Development Expenditure

Reference is made to the double deduction application (Form 1) for research and development submitted to Bahagian Teknikal of IRB. A member has brought up the following situation for consideration by the IRB:

The Form 1 was submitted on the following dates for the following years of assessment but as at to-date, no approval has been received in respect of the following applications (even after several follow-ups have been made).

Application dates: YA 2006 on June 29, 2006
YA 2007 on July 31, 2007 (extension granted)

For YA 2006, as at June 24, 2008, the officer has informed the member that the application was being considered and approval should be received shortly.

A letter requesting further documentation was issued by the IRB on August 11, 2008. All information requested was submitted to the IRB on September 10, 2008 and October 10, 2008 respectively. The last follow-up with the IRB was done on December 16, 2008. The IRB officer confirmed that all the information requested has been received. He was in the process of presenting the documents to the Technical committee concerned. According to him, the reason for the delay was due to the fact that the client was seeking approval for a large number of projects.

As regards to YA 2007, there was still no word even though an approval is needed in order to make a claim in the tax computation which was due for submission on July 31, 2008. The member was informed that "the officer is looking into it".

The Institutes would appreciate it if the above issue can be looked into as delays cause difficulties in submission of a complete tax return form.

JAWAPAN:

Isu ini berkenaan dengan kes spesifik dan bukan isu secara amnya tentang 'timeline' untuk kelulusan sesuatu permohonan. Oleh itu, kes ini tidak wajar dibangkitkan dalam Dialog ini.

Walaupun had tempoh bagi memproses dan memaklumkan keputusan permohonan kepada pembayar cukai tidak dinyatakan dalam Ketetapan Umum No. 5/2004 di laman web, LHDNM memahami keperluan pembayar cukai untuk mengetahui sama ada boleh menuntut potongan dua kali berkenaan sebelum borang nyata dapat dikemukakan.

Walau bagaimanapun, kes ini akan diambil perhatian oleh Jabatan Dasar Percukaian, LHDNM.

2.8 Penalty For Failure To Furnish Tax Return or Give Notice of Chargeability

We refer to the rate of penalty under Section 112(3) of the ITA, which is available on the IRB's website.

The rate of penalty is dependent on the number of offences committed i.e for 1st, 2nd, 3rd etc offences. The Institutes are of the view that as a concession, the record for the offence committed more than six years ago should be expunged. This is particularly important as there could have been offences committed in the early years by a taxpayer (company) and the shareholders may have changed and the new shareholders are not aware of the previous offences. The Institutes are of the view that if a taxpayer has not committed any offence after a lapse of six years, any offence committed thereafter should be considered afresh.

The Institutes would like to seek the IRB's confirmation on the number of offences committed in arriving at the penalty for failure to furnish return or give notice of chargeability under section 112(3) of the ITA.

JAWAPAN:

Perkara ini diambil perhatian dan akan disemak semula oleh LHDNM.

2.9 Form CP 204 - Non-resident Branch/Permanent Establishment Providing Services

Item 3(i)(f) of the minutes of Operations Dialogue held on 23 February 2000, states that withholding tax paid under Section 107A will be allowed to offset tax liability arising from Notice of Instalment Payments. IRB further confirmed (item 5 of the minutes of Operations Dialogue held on 15 April 2002) that where the source of income of a non-resident company is fully subjected to withholding tax, the company is not required to file Form CP204. However, the company shall attach the following documents when submitting Form C:

- (i) Form CP204 previously submitted
- (ii) Letter from the payer that withholding tax has been deducted from the contract payments; and
- (iii) Confirmation from the taxpayer that it has no other source of income.
- (iv) Item 9.3 of the minutes of Operations Dialogue held on 2 April 2001 confirmed that for non-resident recipients subjected to withholding tax under Sections 109 and 109B, tax return forms would not be issued. This implies that if the non-resident recipients received only income subjected to Sections 109 and 109B, then CP204 is not applicable too.

The Institutes would like to confirm that

- (i) **where the source of income of a non-resident branch/permanent establishment is fully subjected to withholding tax, the non-resident is not required to file Form CP204, irrespective of whether the withholding tax is imposed under Section 107A, 109 or 109B.**

- (ii) where the source of income of a non-resident branch/permanent establishment is partially subjected to withholding tax, the non-resident is required to file Form CP204. However, the withholding tax paid is allowed to be set-off against the tax instalments payable.

JAWAPAN:

- (a) *Syarikat bukan pemastautin dengan pendapatan yang tertakluk sepenuhnya kepada cukai pegangan di bawah seksyen 107A, dikehendaki:-*
- (i) *mengemukakan CP204 dengan nilai '0' sebagai amaun ansuran; serta*
 - (ii) *surat untuk memaklumkan bahawa ansuran CP204 tidak dibayar kerana cukai pegangan telah dibuat daripada bayaran kontrak.*
- (b) *Syarikat bukan pemastautin dengan pendapatan yang tidak tertakluk sepenuhnya kepada cukai pegangan di bawah seksyen 107A, dikehendaki:-*
- (ii) *mengemukakan CP204 dengan amaun anggaran cukai bagi bahagian pendapatan yang tidak tertakluk kepada cukai pegangan; serta*
 - (iii) *surat untuk memaklumkan bahawa ansuran CP204 tidak dibayar bagi bahagian pendapatan yang tertakluk kepada cukai pegangan kerana cukai pegangan telah dibuat daripada bayaran kontrak.*

2.10 Submission of Documents to The IRB

Documents were submitted and acknowledged by the IRB officer at the front desk e.g. original dividend warrants, copy of signed accounts and tax computation. The branch assessment officer informed us subsequently that they only received our cover letter without the documents attached. The officer even claimed that he is not the one who acknowledged receipt and requested us to resubmit all the documents to him again. However, it is impossible for the taxpayer to obtain another copy of original dividend warrants from the payer company. Further, we were informed verbally by the assessment officer that based on the IRB's internal circular, effective from year 2007, the IRB will not accept certified true copies of dividend warrants.

This may be an isolated case. However, in this instance requiring a taxpayer who has provided the acknowledgement of receipt by the IRB to resubmit original documents to the IRB causes hardship and can delay refunds. Also, if there is any change in IRB's practice, e.g. not accepting certified true copies of dividend warrants, taxpayers must be informed of this change in practice. This is a clear case where through no fault of the taxpayer, the tax refund is delayed.

JAWAPAN:

2.10.1 Kes Selain Syarikat / Koperasi / Badan Amanah

A. Tahun Taksiran 2008

(i) Baucar Dividen Asal

Baucar dividen asal tidak perlu dihantar lagi bersama-sama borang nyata. Pembayar cukai hanya dikehendaki mengemukakan baucar dividen asal sekiranya diminta untuk tujuan audit.

(ii) Helaian Kerja

Helaian kerja yang digunakan untuk pengiraan tidak perlu dikembalikan bersama-sama borang nyata, KECUALI bagi kes bayaran balik di mana yang berikut perlu dikemukakan:-

- *HK-3;*
- *HK-6 berkenaan tolakan cukai seksyen 110 (lain-lain) serta dokumen yang berkenaan;*
- *HK-7;*
- *HK-8 dan HK-9 (jika berkenaan) serta dokumen yang berkaitan dengan potongan cukai yang telah dibuat di negara asing.*

Sekiranya borang nyata dikemukakan melalui e-Filing, HK-3 boleh dilengkapkan secara atas talian ('online').

B. Mulai Tahun Taksiran 2009

(i) Baucar Dividen Asal

Baucar dividen asal tidak perlu dihantar bersama-sama borang nyata. Pembayar cukai hanya dikehendaki mengemukakan baucar dividen asal sekiranya diminta untuk tujuan audit.

(ii) Helaian Kerja

Helaian kerja yang digunakan untuk pengiraan tidak perlu dikembalikan bersama-sama borang nyata, KECUALI bagi kes bayaran balik di mana helaian kerja HK-3, HK-6, HK-8 dan HK-9 (jika berkenaan) perlu dikemukakan.

(iv) Dokumen lain yang berkenaan

Dokumen lain yang berkaitan dengan tolakan cukai seksyen 110 (lain-lain) dan potongan cukai yang telah dibuat di negara asing hanya perlu dikemukakan jika diminta untuk tujuan audit.

2.10.2 Kes Syarikat / Koperasi / Badan Amanah

A. Tahun Taksiran 2008 dan Tahun-Tahun Taksiran Sebelumnya

Lampiran / helaian kerja yang digunakan untuk pengiraan tidak perlu dikembalikan bersama-sama borang nyata, KECUALI bagi kes bayaran balik di mana yang berikut perlu dikemukakan:-

- (i) Syarikat & koperasi - Lampiran B1 serta baucar dividen asal;
Badan amanah - HK-3 serta baucar dividen asal;*
- (ii) Syarikat & koperasi - Lampiran B2 berkenaan tolakan cukai seksyen 110 (lain-lain) serta dokumen yang berkenaan;
Badan amanah - HK-6 berkenaan tolakan cukai seksyen 110 (lain-lain) serta dokumen yang berkenaan;*
- (iii) Syarikat & koperasi - Lampiran B3 dan Lampiran B4 (jika berkenaan) serta dokumen yang berkaitan dengan potongan cukai yang telah dibuat di negara asing.
Badan amanah - HK-8 dan HK-9 (jika berkenaan) serta dokumen yang berkaitan dengan potongan cukai yang telah dibuat di negara asing.*

B. Mulai Tahun Taksiran 2009

- (i) Baucar Dividen Asal
Baucar dividen asal tidak perlu dihantar bersama-sama borang nyata. Pembayar cukai hanya dikehendaki mengemukakan baucar dividen asal sekiranya diminta untuk tujuan audit.*
- (ii) Lampiran
Lampiran yang digunakan untuk pengiraan tidak perlu dikembalikan bersama-sama borang nyata, KECUALI bagi kes bayaran balik di mana Lampiran B1 / HK-3, Lampiran B2 / HK-6, Lampiran B3 / HK-8 dan Lampiran B4 / HK-9 (jika berkenaan) perlu dikemukakan.*
- (iii) Dokumen lain yang berkenaan
Dokumen lain yang berkaitan dengan tolakan cukai seksyen 110 (lain-lain), dan potongan cukai yang telah dibuat di negara asing hanya perlu dikemukakan jika diminta untuk tujuan audit.*

2.11 Appeal for Lower Initial Estimate of Tax Payable

A call was made from Kuching to the IRB Pusat Pemrosesan to follow up on an appeal for lower estimates. It is noted that the appeal was not attended to promptly. From experience, this appears to be the norm. Even where the approval has been granted, the approval letter is not received in time. Requests for the approval letter to be faxed are not entertained. Without the written approval, the taxpayer is required to pay the instalments first.

The Institutes would request for the IRB to reply to such appeals one month before the first instalment is due so that there is no need to pay any instalments in advance. Cash flow is important especially under the current economic uncertainties.

JAWAPAN:

Masalah kelewatan menjawab surat rayuan pembayar cukai hanya berlaku bagi kes-kes yang tahun perakaunannya berakhir pada 31 Disember di mana CP204 serta surat rayuan diterima 30 hari sebelum tempoh asas bermula. Pusat Pemrosesan tidak dapat menjawab semua surat rayuan pembayar cukai sebelum 10 Januari sedangkan borang CP204 perlu diproses sebelum 15 Januari untuk mengelakkan pengeluaran CP205 oleh sistem.

Oleh itu, syarikat dibenarkan untuk membayar amaun ansuran mengikut jadual pindaannya sementara menunggu keputusan rayuan. Sekiranya rayuan tidak diluluskan, syarikat dikehendaki membayar perbezaan amaun ansuran berkenaan tanpa dikenakan penalti. Sekiranya penalti dikenakan, rayuan boleh dikemukakan secara bertulis sebelum tarikh tertentu.

Walau bagaimanapun, pembayar cukai dinasihatkan supaya menghantar CP204 bersama surat rayuan dengan lebih awal.

2.12 Late Submission Penalty Imposed for Approved EOT cases

The approval letter was attached together with the tax returns submitted to the IRB Pusat Pemrosesan, KL. The IRB still imposed late submission penalty for approved cases. The taxpayer had to subsequently appeal for the penalty to be waived and the IRB did not respond to the appeal promptly. As a result, the taxpayer was required to pay the penalty based on the Form J issued first. This affected their cash flow.

For approved cases where the IRB has already issued the approval letter, the IRB should not impose any penalty at all. Where penalties are imposed, the IRB should approve the appeal promptly i.e. to waive the penalty before the due date of payment.

JAWAPAN:

Pada kebiasaannya, penalti tidak akan dikenakan ke atas kes lanjutan masa yang telah diluluskan dan kes penalti (jika ada) akan diselesaikan dalam tempoh satu bulan sekiranya rayuan didapati berasas.

Keadaan ini mungkin berlaku dalam kes pertukaran tempoh perakaunan di mana tarikh mula dan tutup akaun tidak dilengkapkan dengan betul. Tarikh yang harus diisi adalah tarikh berdasarkan tempoh perakaunan dan bukannya tempoh asas. Oleh itu, pembayar cukai / ejen cukai dinasihatkan supaya merujuk kepada penerangan dalam Buku Panduan Borang C di laman web LHDNM untuk panduan mengisi tarikh mula dan tutup akaun.

Jika penalti dikenakan, rayuan boleh dikemukakan dan pertimbangan akan diberikan berdasarkan merit kes.

2.13 Refund cases

Refund for tax paid in excess for December year end companies is still slow. Members have been informed by the Collections branch officer that they cannot process the refund as in their computer system, the assessment is not finalised yet. We were told to wait for 3 months and if the IRB Pusat Pemprosesan has still not processed the tax return after 3 months, we have to call the assessment branch (in Kuching) in order for them to check with the Pusat Pemprosesan in KL.

The tax refund is slow and unsatisfactory. It is too troublesome for taxpayers to keep following up with the IRB in order to get the tax refunds. The Institutes suggest that the IRB expedite the tax refund process.

JAWAPAN:

Antara sebab berlakunya kelewatan pembayaran balik adalah kesilapan menuntut bayaran balik, borang nyata PDF yang tidak mengikut spesifikasi seperti ditetapkan dan sebagainya.

Pihak persatuan minta supaya isu-isu / masalah-masalah yang menyebabkan kelewatan pembayaran balik berserta cadangan penyelesaiannya disenaraikan sebagai panduan kepada ejen cukai.

Untuk mempercepatkan proses pembayaran balik, pembayar cukai / ejen cukai digalakkan mengguna e-Filing. Penggunaan borang nyata PDF tidak digalakkan kerana ia melambatkan proses imbasan dan pembayaran balik. Oleh itu, ejen cukai tidak dibenarkan mengguna borang nyata PDF mulai tahun taksiran 2008 bagi kes selain syarikat / koperasi / badan amanah, dan mulai tahun taksiran 2009 bagi kes syarikat / koperasi / badan amanah.

2.14 Acknowledgement of receipt of documents

Every time tax returns (plus original dividend warrants) are sent by courier from Kuching to IRB Pusat Pemprosesan, KL a request is made to the IRB to acknowledge receipt but it is not done. In fact a self addressed envelope is enclosed to make it easier for the IRB to return the acknowledgement but even with this, there is no acknowledgement given.

It is suggested that IRB Pusat Pemprosesan acknowledges receipt of all documents submitted to them by courier so that disputes are minimised in the future.

JAWAPAN:

Sekiranya sampul surat beralamat sendiri ('self-addressed') disertakan, Pusat Pemprosesan biasanya akan menghantar balik salinan akuan terima kepada pembayar cukai / ejen cukai.

Perkara tersebut mungkin berlaku semasa tempoh puncak pengembalian borang nyata apabila jumlah borang yang diterima amat banyak. Oleh itu, ejen cukai dinasihatkan supaya menghubungi Pusat Pemprosesan sekiranya berlaku perkara tersebut.

3 Isu-Isu daripada MAICSA

3.1 Public Company Limited by guarantee - Foundation

A Foundation which is a public company limited by guarantee and incorporated under the Companies Act, 1965 had in the past being issued with a C reference lately, it had been noted that they had been issued a F reference instead.

Please confirm whether a Foundation which is incorporated under the Companies Act 1965 should be issued with a C or F reference.

JAWAPAN:

Sesuatu organisasi / institusi / badan perseorangan yang menggunakan apa-apa nama, dan ditubuhkan sebagai syarikat berhad menurut jaminan ('limited by guarantee') seperti yayasan dan mempunyai objektif seperti berikut akan didaftarkan di bawah jenis fail 'F' (Borang TF):-

- (i) tidak bermotifkan keuntungan*
- (ii) semata-mata memberi manfaat kepada ahli*
- (iii) memelihara atau menggalakkan kepentingan ahli*

Akan tetapi, sesuatu organisasi / institusi / badan perseorangan yang menggunakan apa-apa nama dan ditubuhkan sebagai syarikat berhad menurut jaminan ('limited by guarantee') yang tidak mempunyai objektif yang dinyatakan seperti di atas adalah dikategorikan sebagai jenis fail 'C' (Borang C).

3.2 Single-tier tax system

With the implementation of the single-tier tax system with effect from 01-01-2008, please confirm whether a Foundation which had received approval under Section 44(6) of the Income Tax Act 1967 is still required to furnish the tax return form as it does not have any taxable income.

JAWAPAN:

Di bawah peruntukan subseksyen 77(1) Akta Cukai Pendapatan (ACP) 1967, sesebuah yayasan masih dikehendaki mengemukakan borang nyata kepada LHDNM sekiranya yayasan itu:-

- (i) mempunyai pendapatan bercukai bagi tahun taksiran berkenaan; atau***
- (ii) tidak mempunyai pendapatan bercukai bagi tahun taksiran berkenaan, tetapi mempunyai pendapatan bercukai bagi tahun taksiran sebaik-baik sahaja sebelum tahun taksiran berkenaan dan borang nyata telah dikemukakan seperti dikehendaki di bawah ACP 1967.***

3.3 Child Relief – Para 48 (3) of Income Tax Act 1967

Under para 48(3), Income Tax Act 1967, a taxpayer who has a child who is over 18 years of age and studying locally or overseas in a university, college or similar establishment could claim 4 times the child relief.

Many taxpayers have children studying in universities, colleges or similar establishments who are under 18 years. To alleviate the financial hardships faced by these taxpayers, is it possible for the IRB to consider granting as a concession by allowing these taxpayers to claim 4 times the child relief.

JAWAPAN:

Isu ini berkaitan dengan polisi perundangan.

3.4 Para 46 (1) (d) of Income Tax Act 1967

Under para 46(1)(d) Income Tax Act 1967, a taxpayer could claim up to RM5,000/= relief for purchase for supporting equipment for himself, (if he is disabled) his spouse, children or parent.

What are the categories of supporting equipment falling within this para for a taxpayer to be eligible to claim the RM5,000/= relief?

JAWAPAN:

Tiada kategori khusus bagi alat sokongan untuk tujuan perenggan 46(1)(d) Akta Cukai Pendapatan 1967.

Alat yang dimaksudkan itu mesti membolehkan seseorang yang kurang upaya menjalankan kehidupannya sebagai orang biasa. Orang kurang upaya adalah individu yang berdaftar dengan Jabatan Kebajikan Masyarakat. Ibumama yang telah tua / uzur tidak dikategorikan sebagai orang kurang upaya.

Mengikut Ketetapan Umum 2/2005, alat sokongan asas termasuk mesin haemodialysis, kerusi roda, kaki palsu dan alat pendengaran tetapi tidak termasuk cermin dan kanta mata.

3.5 Para 46(1)(f) of Income Tax Act 1967

Under para 46(1)(f), Income Tax Act 1967, can a taxpayer who is studying for a course leading to the award of the qualification by the Institute of Chartered Secretaries and Administrators ("ICSA") qualifies to claim the relief of RM5,000/= under this para.

Note: Although there is no Act to regulate Company Secretaries, under Section 139A of the Companies Act 1965, MAICSA the local division of ICSA is recognised as a prescribed professional body whose members are qualified to act as Company Secretaries.

JAWAPAN:

Di peringkat tertiar (selain Sarjana atau Doktor Falsafah), hanya kursus pembelajaran dalam bidang undang-undang, perakaunan, kewangan Islam, teknikal, vokasional, industri, saintifik atau teknologi sahaja, yang layak untuk pelepasan di bawah perenggan 46(1)(f) Akta Cukai Pendapatan 1967.

Di peringkat Sarjana atau Doktor Falsafah pula, kursus pembelajaran dalam sebarang bidang atau kursus pengajian juga layak mendapat pelepasan tersebut.

Pelepasan ini tidak boleh dituntut sekiranya kemahiran atau kelayakan berkenaan berada di luar skop yang dinyatakan di atas seperti bidang kesetiausahaan.

4. Isu-isu tambahan daripada MIT

4.1 Extension of Time for 31 March 2009 year-end.

In our letter to the IRB dated 13 January 2009, we have requested the IRB to continue granting 14 days grace period for filing of tax return forms C & R for companies with 31 December 2008 and 31 March 2009 year-ends. We like to thank the IRB for allowing the grace period for companies with 31 December 2008. However, we had not heard from the IRB in respect of our application for companies with 31 March 2009 year end. The Institutes would like to confirm with IRB that the 14-days grace period for filing is also granted to companies with financial year ended 31 March 2009.

JAWAPAN:

Sila rujuk jawapan kepada Perkara 2.3 di atas.

4.2 Part G of Form E

Members have been indicated that they are unable to collate the information as required by Part G of Form EA. The requirement was made known to the employers so late that it is very difficult, if not impossible, for the employers to give complete information. Many of the information are not with the human resource department. For example, an employee given a motorcar and free petrol will not be recording details of each of his/her traveling as the benefit is calculated based on the prescribed value previously. Most of the expenses would have been incurred for official duties. Further a lot of records are not in the format as required by IRB unless the employers trace to the source documents and obtain the information. This add tremendous pressure on the businessmen as they are busy adjusting themselves for the economic downturn ahead.

The Institute would request IRB to consider waiving the requirement this year. The employers need to pool all their resources to fight for survival at this time rather than mundane administrative work.

The Institutes also noted that such requirement (disclosure in Part G) is not applicable for Form EC (for civil servants) although they do enjoy the same benefits!

JAWAPAN:

Surat bertarikh 24 Februari 2009 kepada pihak persatuan dirujuk.

Majikan yang menghadapi masalah untuk menyediakan Borang EA mengikut format baru (Borang C.P. 8A – Pin. 2008) adalah dibenarkan untuk menggunakan format lama Borang EA (Borang C.P. 8A – Pin. 2005). Kelonggaran ini dibenarkan bagi tahun saraan 2008 sahaja.

Sekiranya format lama Borang EA digunakan, Ruang F (Elaun / Perkuisit / Pemberian / Manfaat Yang Dikecualikan Cukai) dalam C.P. 8D – Pin. 2008 tidak perlu diisi.

Majikan digalakkan untuk mengemukakan C.P. 8D dalam bentuk CD / diskette. Sekiranya bilangan pekerja tidak ramai, majikan digalakkan untuk memfailkan Borang E melalui e-Filing (e-E).

Untuk makluman pihak persatuan, 'Elaun / Perkuisit / Manfaat Yang Dikecualikan Cukai' juga terdapat dalam format baru Borang EC (Borang C.P. 8C – Pin. 2008) iaitu di Bahagian F. Jenis dan amaun bagi setiap jenis 'Elaun / Perkuisit / Manfaat Yang Dikecualikan Cukai' perlu disenaraikan dalam format baru Borang EC manakala dalam format baru Borang EA, hanya jumlah keseluruhan yang perlu diisi.

4.3 Compound of Prior Year PDF Filing

A member informed that his client downloaded 2005 tax return Form BE from IRB website and submit the tax return on 25 April 2006. It was returned by IRB on 4 July 2006 on the grounds that the Form was not the original and request the taxpayer to file the original form and sent to IRB as soon as possible.

The PDF Form BE was returned to IRB together with a covering letter requesting that the Form BE be accepted as it was downloaded from the website. The IRB issued a letter on 23rd January 2009 imposing a penalty under Section 90(3), stating the reason the Form BE was received on 29 August 2006 after the due date for filing.

The Institutes are of the view that PDF Form was acceptable in 2005 and 2006. As such it should not be rejected in the first place. The Institutes would like to clarify that the IRB would not penalize taxpayers/tax agents for filing PDF Forms before YA2008 and PDF Form C & R are still allowed to be filed for YA 2008. There should be not penalty imposed on such cases.

JAWAPAN:

Pihak persatuan diminta mengemukakan butiran kes tersebut kepada Pusat Pemprosesan untuk semakan semula. Kes borang nyata PDF sebelum tahun taksiran 2007 boleh dipertimbangkan berdasarkan merit kes. Borang nyata PDF yang dikemukakan mulai tahun taksiran 2007 hendaklah mengikut spesifikasi cetakan seperti dinyatakan di laman web LHDNM. Ini adalah kerana borang nyata PDF yang tidak mengikut spesifikasi akan ditolak semasa proses imbasan dan terpaksa diproses secara manual. Kualiti cetakan juga didapati berbeza-beza di antara mesin cetak dan dakwat yang digunakan. Keadaan ini menyebabkan kelewatan taksiran disifatkan. Masalah yang berbangkit dari penggunaan borang nyata PDF akan disenaraikan (Lampiran A) untuk perhatian pihak persatuan.

4.4 New IRB Directory, particularly technical and operational, audit and investigation

We understand that the IRB is undergoing a restructuring and many officers are transferred among departments. To facilitate communication, we would appreciate if the IRB can issue a directory to the various professional bodies with the latest name, contact number, email address and designation of officers. It would be useful if the directory can also include the officer in-charge of the various sections or units.

JAWAPAN:

LHDNM mengambil maklum cadangan pihak persatuan.

4.5 Updates of Website of the IRB

Currently the English version of the website of IRB is not well maintained. New information is generally not included. Further, previous years announcement or press releases are not easily available.

Some of the information may still be relevant to taxpayer, particularly in the case of tax audit.

JAWAPAN:

Laman web baru masih di peringkat pembangunan. Ciri-ciri baru laman web termasuklah kemudahan pemakluman kepada pengguna yang berdaftar melalui e-mel apabila terdapat pindaan / tambahan maklumat di laman web LHDNM kelak.

5. Perkara-Perkara Lain Yang Dibangkitkan Oleh LHDNM

5.1 Surat perlantikan ejen cukai

LHDNM membangkitkan isu tentang pentingnya mengemukakan surat perlantikan ejen cukai. Ini bertujuan untuk mengelakkan perkara-perkara yang tidak diingini apabila orang yang mewakili pembayar cukai tidak dilantik seperti yang sepatutnya.

5.2 Panduan kepada pihak persatuan

'Panduan Pengemukaan Borang Nyata Tahun Taksiran 2008 Bagi Kes-Kes Pembayaran Balik (Seksyen 110) Dan Cukai Terlebi Bayar Ke Pusat Pemprosesan Pandan Indah' diedarkan untuk perhatian pihak persatuan. Panduan tersebut (Lampiran B) akan dipinda untuk memasukkan tambahan perkara, iaitu ejen cukai juga dinasihatkan supaya mengokot dokumen dengan teratur dan betul supaya tiada helaian yang tertanggal / tercicir terutamanya helaian terakhir.

- 5.3** Sejak dua tahun yang lepas, PEMUDAH telah menggesa agensi kerajaan untuk mewujudkan suasana yang mudah dan selesa bagi sektor swasta menjalankan perniagaan. Baru-baru ini, PEMUDAH bertanya tentang apa yang sektor swasta buat ke arah menjayakan program ini. Pengarah Jabatan Pengurusan Hasil minta sektor swasta menyokong usaha-usaha sektor kerajaan dengan menggunakan perkhidmatan yang disediakan, sama ada ianya dalam bentuk elektronik ataupun tidak, untuk menaikkan taraf Malaysia dalam "Ease in Doing Business". Sektor swasta digalakkan untuk menerima perubahan yang sedang berlaku di sekeliling kita supaya tidak ketinggalan. Oleh itu, pembayar cukai / ejen cukai digalakkan mengguna perkhidmatan yang disediakan oleh LHDNM seperti *e-Filing*, e-Bayaran dan sebagainya.

6. Perkara-Perkara Lain Yang Dibangkitkan Oleh Pihak Persatuan

6.1 Permohonan untuk borang nyata (borang kosong) di cawangan

Bagi kes borang nyata yang tidak diterima, difahamkan bahawa wakil persatuan dari Johor menghadapi masalah mendapatkan borang nyata bagi pihak pelanggannya. Oleh itu, pelanggannya sendiri terpaksa mendapatkan borang nyata daripada cawangan LHDNM.

Jawapan:

Kemungkinan cawangan mempunyai alasan sendiri untuk menolak permohonan ejen cukai berkenaan.

Arahan akan dikeluarkan kepada cawangan supaya mengeluarkan borang nyata (borang kosong) kepada ejen cukai yang memohon bagi pihak pelanggan mereka. Ejen cukai dikehendaki mengemukakan senarai nama dan nombor rujukan pelanggan berkenaan kepada cawangan semasa membuat permohonan.

Walau bagaimanapun, ejen cukai digalakkan supaya mengguna perkhidmatan e-Filing bagi memfailkan borang nyata pelanggan mereka.

6.2 Cadangan mengadakan dialog di cawangan atau negeri

Menurut wakil persatuan dari Johor, dialog diadakan setiap tahun di Johor Bahru bagi 4 atau 5 tahun yang lepas. Beliau mencadangkan supaya dialog diadakan di cawangan lain seperti Kuching, Pulau Pinang dan sebagainya kerana ia didapati berkesan dari segi penyelesaian isu dan masalah percukaian yang dihadapi oleh ejen cukai di negeri itu, dan juga membolehkan ejen cukai memberikan maklum balas.

Jawapan:

YBhg Dato' Pengerusi bersetuju dengan cadangan tersebut dan surat untuk menggalakkan cawangan menganjurkan dialog bersama persatuan-persatuan akauntan akan dikeluarkan. Isu-isu untuk perbincangan di peringkat cawangan / negeri terhad kepada isu-isu pelaksanaan sahaja. Isu-isu berkenaan dasar hendaklah diketengahkan ke Ibu Pejabat. Adalah disyorkan juga dialog di peringkat cawangan atau negeri diadakan selepas dialog di peringkat Ibu Pejabat supaya jawapan kepada isu-isu yang sama atau berkaitan adalah selaras dengan keputusan Ibu Pejabat.

6.3 Kelewatan pengeluaran Garis Panduan dan Ketetapan Umum

Wakil persatuan memberikan komen tentang kelewatan pengeluaran garis panduan dan ketetapan umum khususnya berkenaan Pindahan Harga ('Transfer Pricing') walaupun undang-undang yang berkenaan telah lama berkuatkuasa. Oleh kerana itu, ejen cukai risau bahawa layanan cukai / amalan yang diguna pakai sekarang mungkin bercanggah dengan garis panduan dan ketetapan umum yang dikeluarkan kelak.

Jawapan:

Pengarah Jabatan Teknikal, LHDNM memaklumkan bahawa draf garis panduan dan ketetapan umum berkenaan telah disediakan tetapi masih dalam kajian di peringkat Kementerian Kewangan.

6.4 Kaedah Pindahan Harga ('Transfer Pricing') dan Kaedah Penentuan Harga Awal ('Advance Pricing Arrangement')

Dr. Veerinderjeet memaklumkan bahawa pihak MIT baru menerima draf terakhir kaedah Pindahan Harga dan kaedah Penentuan Harga Awal. Undang-undang berkenaan telah berkuatkuasa mulai 1 Januari 2009, Oleh kerana kaedah-kaedah tersebut belum diwartakan lagi, maka penalti tidak harus dikenakan sekiranya tidak dipatuhi. Menurut beliau, 'thin capitalisation' sepatutnya di bawah kaedah berasingan dan bukan di bawah kaedah Pindahan Harga.

Jawapan:

Pengarah Jabatan Teknikal, LHDNM menyatakan bahawa Pindahan Harga bukan suatu perkara baru dan kaedah berkenaan adalah hanya penambahbaikan untuk menjadikannya lebih tulus.

7. Penutup

YBhg Dato' Pengerusi mengucapkan terima kasih kepada semua yang hadir dan mesyuarat ditamatkan pada pukul 12.30 tengahari.