

MINIT MESYUARAT

PROGRAM PENYERAHAN BORANG NYATA BAGI TAHUN TAKSIRAN 2007

Tarikh : 13 Julai 2007 (Jumaat)
Masa : 9.00 pagi
Tempat : Bilik Mesyuarat Gerakan
Blok 9, Tingkat 16, Wisma Hasil
Kompleks Pejabat Kerajaan
Jalan Duta, Kuala Lumpur

Kehadiran:

1.	Encik Mohammad Sait Bin Ahmad	Pengarah Jabatan Pengurusan Hasil (Pengerusi)
2.	Cik Puteh Mariah Bt. Harun	Pengarah, Bahagian Operasi Jabatan Pengurusan Hasil
3.	Puan Mariam Bt. Mohd.	Timbalan Pengarah Jabatan Teknologi Maklumat
4.	Cik Norhayati Bt. Mat Kassim	Timbalan Pengarah Jabatan Pengurusan Hasil
5.	Encik Abd. Rahman Bin Yusof	Ketua Penolong Pengarah, Jabatan Teknologi Maklumat
6.	Encik Md Seniman Bin Selamat	Ketua Penolong Pengarah, Bahagian Operasi Jabatan Pengurusan Hasil
7.	Encik Zabidi Bin Abd. Rashid	Ketua Penolong Pengarah, Bahagian Operasi Jabatan Pengurusan Hasil
8.	Encik Badri Bin Basiran	Penolong Pengarah, Bahagian Operasi Jabatan Pengurusan Hasil
9.	Encik Ahmad Sauqi Bin Ishak	Penolong Pengarah Jabatan Teknologi Maklumat
10.	Encik Mohamad Rozainy Bin Mohamad Arif	Penolong Pengarah, Bahagian Operasi Jabatan Pengurusan Hasil
11.	Dr. Veerinderjeet Singh	Malaysian Institute of Taxation (MIT)
12.	Encik Lim Heng How	MIT

13.	Encik Yap Sau Shiung	MIT
14.	Puan Eow Siew Lee	MIT
15.	Puan Lim Jiew Yan	MIT
16.	Puan Fazilla Rushalina	MIT
17.	Encik Peter Lim Thiam Kee	Malaysian Institute of Accountants (MIA)
18.	Encik Lim Kah Fan	MIA
19.	Puan Noor Azlina Bt. Abu Bakar	MIA
20.	Puan Melissa Yeoh	Malaysian Institute of Certified Public Accountants (MICPA)
21.	Puan Carol Eng Hooi Ling	MICPA
22.	Encik Rosalie Bin Md. Usop	Malaysian Association of Tax Accountants (MATA)
23.	Puan Wong Wee Chit	Malaysian Association of Company Secretaries (MACS)
24.	Cik Tan Yean Lee	MACS
25.	Cik Saw Guat Eim	Penolong Pengarah, Bahagian Operasi Jabatan Pengurusan Hasil (Setiausaha)

1. PENDAHULUAN

Tuan Pengerusi memulakan mesyuarat dengan ucapan selamat sejahtera kepada semua yang hadir. Ahli-ahli persatuan/institut yang menghadiri mesyuarat dengan LHDNM untuk kali pertama dipelawa memperkenalkan diri.

Dalam menyediakan sistem untuk tahun akan datang, sistem yang sedia ada akan disemak semula dan mesyuarat ini diadakan untuk membincang dengan pihak persatuan/institut sebelum membuat perubahan kepada sistem yang sedia ada.

2. PERKARA-PERKARA BERBANGKIT

BIL.	ISU DAN CADANGAN / PERTANYAAN PERSATUAN	CATATAN LHDNM
e-FILING		
2.1	<p>ALL FORMS:</p> <p>e-filing Procedures</p> <p>It is proposed that there must be early, effective and continuous involvement of the professional bodies and tax software providers in the deliberations and discussions.</p>	<p>Cadangan diterima. Akan tetapi bagi mesyuarat kali ini, belum masanya untuk melibatkan <i>tax software providers</i>.</p>
2.2	<p>ALL FORMS:</p> <p>PIN No. and Digital Certificate (Digicert) are only issued to individual taxpayers</p> <p>It is proposed that the LHDNM considers the introduction of a "Blanket" Digicert for tax practitioners whereby:</p> <p>(a) each licensed tax practitioner will be issued with its own Digicert which will be used exclusively by the tax practitioner in his processing and submission of his client's income tax returns.</p> <p>(b) Clients under such licensed tax practitioners will NOT be required to have their own Digicerts.</p> <p>It is envisaged that the LHDNM should have a record of taxpayers, individuals and corporates, who have appointed tax agents to handle their income taxes based on the "Letters of Appointment</p>	<p>Perkara ini dalam perancangan LHDNM dan perlu membuat kajian lanjut berkaitan implikasi undang-undang. Secara prinsipnya, cadangan untuk Digicert ejen cukai diterima.</p>

BIL.	ISU DAN CADANGAN / PERTANYAAN PERSATUAN	CATATAN LHDNM
	<p>of Tax Agents” which are submitted to the LHDNM or the “Maklumat Firma” section of the respective income tax return forms.</p> <p><u>Utilisation of a “Blanket” Digicert</u></p> <p>With regards to the utilization of a “Blanket” Digicert for tax practitioners, the following are proposed:</p> <p>(a) <u>Approval of tax computation by clients</u></p> <p>Concerns may be raised on whether the clients have approved or agreed with the tax computation prepared by the tax practitioner. The onus of obtaining documentary proof of the clients’ approval/agreement must be on the tax practitioners themselves.</p> <p>(b) <u>Transmission of tax liabilities to tax agents</u></p> <p>As tax practitioners will be digi-signing return forms on their clients’ behalf, the issue of a possible transmission of tax liability to the tax practitioner for non-payment of tax by the client must also be dealt with and resolved.</p> <p>In this respect, it is imperative that the LHDNM recognises the tax agent’s role only as that of a facilitator in the income tax submission procedures on behalf of the client, and the tax practitioner must NOT be held accountable, in any way, for any non-payment of taxes by their clients.</p> <p>This recognition must be formally institutionalised preferably by a legislative amendment.</p>	<p>Cadangan dipersetujui.</p> <p>Isu akan dikemukakan kepada Jabatan Teknikal untuk menentukan sama ada peruntukan dalam ACP 1967 (seperti seksyen 84 dan ketetapan umum) yang ada sekarang sudah memadai atau perlu dipinda.</p>
2.3	<p>FORMS P AND T</p> <p>For YA 2006, e-filing facilities are not available for both Forms P and T</p> <p>With the planned-for comprehensive usage of e-filing in YA 2007, it is proposed that e-filing facilities should also be provided for Forms P and T, and that timely test runs are performed. The finalisation and launch of such e-filing facilities should be done by latest September/October 2007.</p>	<p>Kemudahan e-filing untuk Borang P dan Borang T ada dalam perancangan LHDNM.</p>

BIL.	ISU DAN CADANGAN / PERTANYAAN PERSATUAN	CATATAN LHDNM
2.4	<p>ALL FORMS</p> <p>E-filing by virtue of its nature and the paperless environment, may facilitate the provision of tax services by unlicensed practitioners who can easily log-in using the Pin Nos. and DigiCerts of their clients.</p> <p>At present, there is no mechanism being formulated or devised within the e-Filing environment to prevent such activities.</p> <p>The LHDNM is urged to consider devising measures to minimise the abuse of the e-filing and licensing requirements by unlicensed agents. Such measures, however, must be practical and should not unnecessarily burden the general taxpayers or licensed tax practitioners.</p>	<p>LHDNM tidak mempunyai kuasa ke atas hak pembayar cukai untuk memilih ejen cukai dan juga tiada halangan ke atas permohonan pembayar cukai untuk No. PIN. PKI juga tidak menyekat pendaftaran melebihi satu kali (<i>multiple registration</i>). Walau bagaimanapun, LHDNM bersedia untuk bekerjasama dan perkara ini akan dibincang dengan <i>PKI provider</i>.</p>
2.5	<p>FORMS C AND R</p> <p>A facility which can automatically transpose data (import/export) from whichever tax computation tools to e-filing should be available.</p> <p>Is such a facility available in the application of e-filing which was uploaded on 15 June 2007?</p> <p>Menurut pihak persatuan/institute, ejen cukai tidak diberikan peluang untuk menguji sistem tersebut sebelum ia dimuatnaik ke laman web.</p>	<p>Ya. Sistem yang dimuatnaik itu sama seperti untuk T/T 2006 iaitu borang PDF dengan kemudahan untuk import dan eksport. Difahamkan bahawa terdapat <i>software provider</i> yang boleh memuatnaik (<i>transpose</i>) data terus ke borang berkenaan. Sistem tersebut membolehkan borang PDF digunakan untuk <i>e-filing</i>, <i>e-filling</i> dan mencetak <i>hardcopy</i>.</p> <p>Pada masa-masa akan datang, ejen cukai akan diberi peluang untuk menguji sistem yang dibangunkan.</p> <p>Pertanyaan berhubung sistem <i>e-filing</i> boleh dirujuk kepada Puan Mariam Bt. Mohd. (Jabatan Teknologi Maklumat) di:-</p> <p>Alamat e-mel : mariam@hasil.org.my</p> <p>No. telefon bimbit : 019-2863515</p>

BIL.	ISU DAN CADANGAN / PERTANYAAN PERSATUAN	CATATAN LHDNM
2.6	<p>ALL FORMS</p> <p>The response time of the IRB's website has been very slow, especially during the last two weeks of April 2007. It takes around 3-5 minutes to load a page when the user accessed the website using a network which has a 1.5Mbps speed for the internet connection.</p> <p>We hope that this can be improved to cater for the huge volume of users which is expected during the peak seasons, particularly on April, June & July. Has this being addressed in the application of e-filing which was uploaded on 15 June 2007?</p>	Perkara ini diambil perhatian.
2.7	<p>FORMS C AND R</p> <p>Problems encountered when trying the application of Form C and R which was uploaded on 15 June 2007</p> <p>Dr. Veerinderjeet (Pengerusi MIT) meminta bantuan dan kerjasama daripada wakil-wakil KPMG dan Deloitte yang hadir supaya menguji sistem <i>e-filing</i> Borang C dan R 2007; dan memberitahu masalah yang timbul. Di peretujui bahawa ujian sistem dimulakan pada 15 Ogos 2007 iaitu selepas tamat <i>peak period</i> pada 14 Ogos 2007 dan maklum balas diberikan pada 20 Ogos 2007.</p> <p><u>Item Q2, Q3 and Q4</u></p> <p>The above are questions relevant to Advance Ruling.</p> <p>Item Q2 is a question on whether the tax payer has applied for an Advance Ruling.</p> <p>Item Q3 and Q4 require the tax payer to answer if he has complied with the Advance Ruling and if there is any material difference.</p> <p>The user is given a choice to answer "yes" or "no" for all three items.</p> <p>The problems arise when answer to Q2 is "no", i.e., the tax payer has not applied for an Advance Ruling. He would still be required to proceed to Q3 and Q4, i.e., to answer "yes" or "no", even though item Q3 and Q4 are not applicable to the tax payer.</p>	<p>SDP untuk maklum balas daripada pihak institut/persatuan tentang masalah yang timbul semasa penggunaan sistem <i>e-filing</i> Borang C dan R 2007 pada atau sebelum 20 Ogos 2007.</p> <p>Encik Abd. Rahman B. Yusof (Jabatan Teknologi Maklumat) akan membuat pindaan dengan serta-merta untuk mengatasi masalah tersebut.</p>

BIL.	ISU DAN CADANGAN / PERTANYAAN PERSATUAN	CATATAN LHDNM
	<p>In view of this, it is suggested that when the tax payer chooses “no” to Q2, Q3 and Q4 would be automatically appeared as not applicable to the tax payer.</p> <p><u>Items A2 to A7 (Income Tax Column – Right Column)</u></p> <p>Items A2 to A7 are segregated into 2 columns. The left column is for “Breakdown of Chargeable Income” and the right column is for “Income Tax”.</p> <p>When Chargeable Income amount on left column is NIL, the user is unable to key in the Income Tax amount on the right column and thus, the right column would be left blank.</p> <p>Would this result in the return being considered incomplete? Alternatively, would the user be allowed to key in “0” on the right column?</p>	<p>Prosedur kemasukan data adalah sama seperti untuk tahun sebelumnya. Ruang yang tidak berkenaan tidak perlu diisi.</p>
e-FILLING (PDF FORMAT)		
<p>2.8</p>	<p>ALL FORMS</p> <p>For YA 2006, e-Filling was not launched on time. This caused delay in the process of filing by tax practitioners and tax payers.</p> <p>For YA 2007, it is proposed that e-Filling should be available on a timely basis.</p>	<p>Ketua Pengarah hanya membenarkan lanjutan satu (1) tahun iaitu T/T 2006 untuk penggunaan kemudahan <i>e-filling</i>. Oleh itu, pihak institut/persatuan digalakkan menggunakan <i>e-filling</i> kerana sistemnya kini mempunyai kemudahan yang membolehkan pindaan dibuat sebelum penghantaran borang nyata.</p>
<p>2.9</p>	<p>FORMS B AND BE</p> <p>For YA 2006, Forms BE and B were made available separately, in March and April 2007 respectively.</p> <p>It is proposed that both Form BE and B should be made available concurrently to facilitate the early submission of Form B.</p>	<p>Perkara 2.8 dirujuk.</p>

BIL.	ISU DAN CADANGAN / PERTANYAAN PERSATUAN	CATATAN LHDNM
2.10	<p>FORMS P AND T</p> <p>For Y/A 2006, e-Filing facilities are not available for both Forms P and T.</p> <p>It is proposed that e-Filing facilities should also be provided for Forms P and T and available on timely basis.</p>	Perkara 2.8 dirujuk.
HARDCOPY TAX RETURNS		
2.11	<p>ALL EXCEPT FORMS C AND R</p> <p>Submission of tax return forms by individual tax payers at the LHDNM's branches is accepted. However, tax agents are required to submit their client's tax return forms at Pusat Pemrosesan, Pandan Indah, Kuala Lumpur.</p> <p>It is suggested that for tax agents situated outside Kuala Lumpur, submission of tax return forms by tax agents be accepted at the LHDNM's branches.</p>	Tidak dipersetujui tetapi akan dipertimbangkan.
2.12	<p>ALL FORMS</p> <p>Some tax agents and tax payers did not receive the original hard copy tax return forms for YA 2006. Upon making a request to the LHDNM, they were told that the forms were out of stock and they should download the forms from LHDNM's website. For tax agents who have many clients, printing of each client's tax return form is very time-consuming. As such, some tax agents printed one original copy of the tax return form and use the photocopied forms for completion and submission to the LHDNM. However, such tax return forms are not acceptable to the LHDNM.</p> <p>For YA 2007, will LHDNM issue the original hard copy tax return forms to all tax agents and tax payers? Can tax agents be allowed to use the photocopied forms if they are as good as the downloaded copy?</p>	<p>Adalah diharapkan bahawa masalah yang sama tidak akan berulang untuk tahun akan datang.</p> <p>Salinan fotostat borang nyata tidak diterima kerana ini akan menimbulkan masalah semasa imbasan dan kemasukan data terpaksa dibuat secara manual.</p> <p>Oleh itu, penggunaan sistem <i>e-filing</i> digalakkan.</p>

BIL.	ISU DAN CADANGAN / PERTANYAAN PERSATUAN	CATATAN LHDNM
OTHERS – FILING TIMELINES		
2.13	<p>ALL FORMS</p> <p>The 14-day concession for submission of tax returns forms.</p> <p>Is the 14-day concession applicable to all types of tax returns filed for YA 2007 as well as to the payment of tax liabilities under Section 103(1) and/ or 108(6) of the Income Tax Act, 1967?</p>	<p>Ini bergantung kepada keputusan Ketua Pengarah.</p>
2.14	<p>ALL FORMS</p> <p><u>Timely acknowledgement of receipt of income tax return forms.</u></p> <p>There is no clear timeframe for acknowledgement receipt by the LHDNM of the manually submitted income tax return forms. Such acknowledgement receipts may be received only one to two weeks after the date of actual submission</p> <p>In tandem with the government's drive towards improving delivery, it is suggested that the LHDNM institute an early fixed timeframe (of three days or less) for acknowledgement receipts of income tax return forms to be issued to the tax practitioners.</p>	<p>Perkara ini akan dibincang dengan Jabatan Pemprosesan.</p> <p>Penggunaan sistem <i>e-filing</i> digalakan kerana akuan terima dapat diperolehi dengan serta-merta.</p>
OTHER MATTER		
2.15	<p>Deductibility of fees for preparation/ submission of tax return</p> <p>The non-deductible of such fees (under Public Ruling 6/2006) may have a negative impact on the engagement of licensed tax agents by tax payers. Taxpayers could be driven toward using unlicensed practitioners (who would generally charge lower fees), which would consequently increase the LHDNM's cost of ensuring proper compliance due to poor quality tax work. Non-deductibility of professional taxation fees could also lead to more unlicensed tax practices being set-up.</p> <p>It is proposed that the tax deductibility of such fees be allowed as tax agents play a role in enhancing compliance. Such fees (as well as other compliance related fees) are part of the corporate</p>	<p>Perkara ini berkait dengan dasar.</p>

BIL.	ISU DAN CADANGAN / PERTANYAAN PERSATUAN	CATATAN LHDNM
	<p>entity's overall operating cost structure. Some large companies employ accountants with the necessary qualifications and knowledge to prepare in-house tax computations get deductions for their remuneration costs, while other companies which out-source their tax work is penalised.</p> <p>Allowing tax deduction on such fees would encourage:</p> <ul style="list-style-type: none"> (i) taxpayers to seek the services of only Licensed Tax Agents, who would focus on ensuring quality tax submissions, thereby allowing the LHDN to focus on enforcement; (ii) the use of E-Filing by Licensed Tax Agents; and (iii) timely submission of income tax returns and payment of taxes. 	
2.16	<p>Set-off of tax liability between husband & wife</p> <p>There is currently no mechanism for the set-off of tax liabilities of a spouse against excess tax payments by the other spouse. Tax liabilities of spouses are assessed and considered separately.</p> <p>In the situation where the husband is in a net tax payable position and his wife has made excess tax payments, the husband is required to remit the balance of his net tax payable while his wife will need to apply for a refund.</p> <p>It is suggested that individuals who have elected for separate assessment should be allowed to elect for their respective excess tax payments to be offset against the balance of tax payable by their spouses. This should be automatically allowed in the case of e-filing. The benefits accruing from this proposal includes:</p> <ul style="list-style-type: none"> (a) minimising administrative and costs of refunds (cheques, banking charges); (b) minimising cash outlay by taxpayers; and (c) encourage use of E-Filing. 	<p>Dari pengalaman yang lepas, <i>set-off</i> secara automatik pernah menimbulkan banyak masalah. Oleh itu, <i>set-off</i> hanya dibuat sekiranya terdapat permohonan secara bertulis.</p>

3. HAL-HAL LAIN

3.1 R.49

Borang ini pernah digunakan oleh beberapa cawangan LHDNM untuk mendapatkan maklumat daripada syarikat pembayar dividen berhubung dividen yang dibayar. Ia diedarkan kepada ahli-ahli institut/persatuan yang hadir untuk maklum balas.

LHDNM akan cuba mendapatkan maklumat daripada syarikat-syarikat melalui Suruhanjaya Sekuriti; dan mungkin juga berbincang dengan PEMUDAH.

Cadangan pihak institut/persatuan:

Sekiranya borang tersebut tidak perlu dihantar bersama borang nyata tetapi hanya perlu dihantar misalnya dalam tempoh dua (2) bulan dari tarikh terakhir untuk penghantaran borang nyata, pihak institut/persatuan berpendapat bahawa tiada masalah untuk syarikat memberikan maklumat yang dikehendaki; dan mencadangkan supaya ia dimaktubkan dalam undang-undang. Maklumat dalam bentuk *softcopy* hendaklah dijadikan mandatori juga. Pihak institut/persatuan mencadangkan supaya perbincangan diadakan dengan Federation of Public-listed Companies, MAICSA, MACS dan badan-badan perakaunan.

3.2 *e-Refund dan Electronic Fund Transfer (EFT)*

Di masa akan datang, pembayar cukai dikehendaki memberikan nombor akaun bank yang betul bila diwujudkan sistem *e-refund* dan EFT untuk mengira dan membayar balik terus ke akaun bank pembayar cukai.

4. PENUTUP

Tuan Pengerusi mengucapkan terima kasih kepada semua yang hadir. Mesyuarat ditangguhkan pada pukul 11.00 pagi.