

**MINIT MESYUARAT *WORKING GROUP* LHDNM DENGAN PERSATUAN
AKAUNTAN DESIRE - BIL. 2/2009**

Tarikh: 26 Mei 2009 (Selasa)
Masa: 9.00 pagi
Tempat: Dewan Perdana
Tingkat 16, Blok 9
Kompleks Bangunan Kerajaan, Jalan Duta,
Kuala Lumpur

Kehadiran:

PEGAWAI LHNDM		
1.	Y. Bhg Dato' Dr. Mohd.Shukor Bin Hj.Mahfar	Timbalan Ketua Pengarah (Operasi Percukaian) (Pengerusi)
2.	Tuan Hj. Mohd Idris Bin Mamat	Pengarah Jabatan Pematuhan Cukai
3.	Encik Mohammad Sait Bin Ahmad	Pengarah Jabatan Operasi Cukai
4.	Cik Puteh Mariah Bt. Harun	Pengarah Jabatan Pungutan Hasil
5.	Cik HalijahBt. Bulat	Pengarah Jabatan Dasar Percukaian
6.	Puan Rozina Bt.Shaik Osman Merican	Pengarah Jabatan Khidmat Korporat
7.	Cik Ramlot Bt.Keli	Pengarah Bahagian Dasar & Operasi, Jabatan Operasi Cukai
8.	Encik Sani Bin Mohd Taib	Pengarah Bahagian Aplikasi e-Services, Jabatan Teknologi Maklumat
9.	Puan Salamattunnajan Bt Besah	Pengarah Jabatan Pemprosesan Maklumat
10.	Puan Rashidah Bt Hussien	Pengarah Bahagian Perancangan Korporat, Jabatan Khidmat Korporat
11.	Puan Umi Kalsom Bt Harun	Pengarah Bahagian Pembangunan, Jabatan Pungutan Hasil
12.	En. Tan Sin Huat	Ketua Penolong Pengarah, Bahagian Duti Setem, Jabatan Operasi Cukai

13.	Puan Roslah Bt.Pilus	Penolong Pengarah, Jabatan Operasi Cukai
14.	Puan Marini Bt.Mohd Yazid	Penolong Pengarah, Jabatan Operasi Cukai
15.	Puan Haida Bt.Daud	Penolong Pengarah, Jabatan Teknologi Maklumat
16.	Encik Ahmad Sauqi Bin Ishak	Penolong Pengarah, Jabatan Teknologi Maklumat
17.	Cik Hasmiza Bt. Yob	Penolong Pengarah, Jabatan Teknologi Maklumat
18.	Puan Wan Saodah Bt Wan Abu Bakar	Pengarah, Bahagian Pengurusan Pelanggan, Jabatan Operasi Cukai (Urus setia)
19.	Puan Ooi Chooi Peng	Penolong Pengarah, Bahagian Dasar & Operasi, Jabatan Operasi Cukai (Urus setia)
20.	Puan Muzlifah Bt.Musa	Pegawai Hasil, Jabatan Teknologi Maklumat
21.	Norhan Jaafar	Urus Setia, Jabatan Operasi Cukai
22.	Bavani a/p Joseph	Urus Setia, Jabatan Operasi Cukai
WAKIL DIGICERT		
23.	Y. Bhg Dato' Noor Azli Othman	
24.	Encik Amir Suhaimi Hassan	
25.	Encik Mohd Diah A Karim	
WAKIL PERSATUAN AKAUNTAN & PENYEDIA PERISIAN		
26.	Dr. Veerinderjeet Singh	Chartered Tax Institute of Malaysia (CTIM)
27.	Encik Ng Chee Shiong	CTIM
28.	Encik Lai Soon Ean	CTIM
29.	Encik Lim Kok Seng	CTIM

30.	Cik Sim Pei Sheng	CTIM
31.	Puan Heather Khoo	Malaysian Institute of Accountants (MIA)
32.	Encik Joseph Foo Tui Lee	MIA
33.	Cik Cheong Li Wei	MIA
34.	Puan Azlina Bt. Zakaria	MIA
35.	Puan Tong Siew Choo	Malaysian Institute of Certified Public Accountants (MICPA) & MIA
36.	Cik Chrystin Liew	MICPA
37.	Encik K. Sandra Segaran	MICPA
38.	Encik Mohamed Zamani Bin Ismail	Malaysian Association of Tax Agents (MATA)
39.	Cik Surianny Bt. Samsudin	MATA
40.	Encik Peter Lim Thiam Kee	Malaysian Institute Of Chartered Secretaries And Administrators (MAICSA)
41.	Encik Ong Whee Tiong	MAICSA
42.	Cik Ruhayu Bt. Mutilab	MAICSA
43.	Encik Lau Haw Chong	Malaysian Association of Company Secretaries (MACS)
44.	Tuan Haji Osman Bin Ujang	MACS
45.	Puan Hjh. Nurizah Noordin	The Institute Of Cooperative & Management Accountants (ICMA)
46.	Encik Trevor Keegan	Brasstax
47.	Encik Michael Chang	Easy Care Solution House
48.	Cik Lee Saw Har	Pricewaterhouse Coopers
49.	Encik Ng Yong Tein	Superior TaxComp
50.	Encik Lim Chin Kang	Bizztax Alliance Sdn Bhd

1. **PENDAHULUAN**

Y. Bhg. Dato' Pengerusi mengucapkan selamat sejahtera dan mengalu-alukan kehadiran ahli mesyuarat dari wakil Persatuan Akauntan, Penyedia Perisian, Digicert dan juga pegawai LHDNM dari pelbagai Jabatan dan Bahagian. Mesyuarat kali ini memberi tumpuan kepada post-mortem e-Filing.

2. **PERKARA-PERKARA BERBANGKIT**

Perbincangan Berdasarkan Isu Yang Dibangkit Oleh CTIM

I	2009 April Filing Post Mortem
----------	--------------------------------------

2.1 Perkara 1.0: SYSTEM SLOWDOWN

The Institutes would like to know what actually causes the breakdown. It must be noted that the occurrence of system slowdown began since end of March 2009 and the Institute has urge the IRB to perform a stress test during the last DESIRE meeting on 27 March 2009. The Institute had also follow-up with an email on 9 April raising the concern on the system capacity.

In this respect, the Institute would like to know the server network infrastructure of the e-filing system. Does IRB has regional server, if so, how many and where are they located and whether there are any backup on this regional server? If so, is the back up sufficient? There are how many BE and M (with no business source of income) cases for YA 2008? What is the expected volume for the April last week e-filing and how many actually e-filed.

Blaming taxpayers last minute rushing in to fail the system does seemed to be a good excuse. If the system breakdown occurred only in the last day of April, then it may be reasonable for the IRB to blame the taxpayers/tax agents for the last minute filing. In this case, significant slowdown occurred before the last week of April. The IRB cannot really blame the taxpayers and tax agents for rushing in.

The Institute is of the opinion that the IRB should continually test and monitor the e-filing network. Last minute rush in attitude is human nature and it happens everywhere, the only difference is the degree. The IRB is trying to encourage more taxpayers to use e-filing system. However, if the IRB cannot cope with the existing volume of taxpayers, for whatever reason, there will always be doubts as to whether it can cope with a larger crowd. Taxpayers will then be discouraged from using e-filing.

With regard to the issue that taxpayer log-on for too long to file a tax return, the Institute finds that the IRB has not reminded the public to disable the pop-up blockers (See Part IV, Item 3 also) As informed in the meeting, most home users would have enabled the pop-up blocker in their browsers and would not have noticed the pop-up of time-out, thereby causing frustration to the taxpayers who e-file their returns and resulted in longer period to file e-return. The Institute is of the opinion that the IRB should be proactive and should not wait for feedback.

LHDNM

Perkakasan dan infrastruktur LHDNM sediakan bagi sistem e-Filing adalah berdasarkan keperluan semasa bagi satu jumlah pengguna yang dijangka akan menggunakan e-Filing. LHDNM juga, secara berjadual dan secara ad-hoc jika perlu, melakukan ujian keupayaan sistem dan melakukan “fine-tuning” ke atas aplikasi dan pangkalan data.

Atas sebab-sebab keselamatan sistem, LHDNM tidak dapat memberitahu reka bentuk dan jenis perkakasan yang digunakan untuk sistem e-Filing LHDNM. Dalam pada itu, LHDNM akan memastikan bahawa perkakasan yang digunakan dapat memenuhi keperluan semasa.

Bagaimanapun, persediaan LHDNM ini masih tidak dapat menampung kenaikan mendadak luar jangkaan jumlah pengguna sistem e-Filing pada minggu-minggu akhir (penggunaan 100% kapasiti) kerana masalah kesesakan berlaku pada talian dari luar rangkaian LHDNM walaupun LHDNM telah menaikkan rangkaian kepada yang berkapasiti 69Mbps. Ini kerana, rekod LHDNM menunjukkan purata penggunaan sumber perkakasan server sistem e-Filing adalah pada kadar 30% sahaja dan yang paling tinggi direkodkan, 40%. Selain daripada talian internet LHDNM, talian internet pengguna adalah juga di luar kawalan LHDNM. Di samping itu, pemantauan LHDNM juga mendapati berlaku masalah talian internet pengguna di lokasi masing-masing.

Penambahan kapasiti talian internet yang lebih besar akan melibatkan kos yang sangat tinggi bagi LHDNM. Lagi pun, dilihat dari segi keperluan sebenar, penggunaan 100% hanya berlaku pada minggu terakhir sebelum 30 April 2009. Dalam pada itu, kapasiti talian internet tidak boleh dinaikkan “upon demand” kerana langganan untuk kapasiti tambahan perlu dibuat sekurang-kurangnya 3 bulan lebih awal.

Walau apa pun masalah, LHDNM masih berhasrat untuk meningkatkan jumlah pengguna e-Filing dan, walau apa pun masalah yang dikemukakan oleh pembayar cukai dan ahli “Desire”, jumlah pengguna e-Filing pada tahun 2009, sehingga 30 April 2009, ialah

1,257,539, iaitu meningkat 30% berbanding e-Filing pada tarikh yang sama tahun 2008, iaitu 881,387. Sasaran penghantaran e-Filing bagi tahun 2009 ialah 1.2 juta sehingga 30 April 2009 (sudah tercapai) dan 1.5 juta bagi keseluruhan tahun 2009.

Syarikat berkaitan "Pop-up Blocker" adalah berlandaskan standard industri, seperti dalam aplikasi internet lain termasuk perbankan internet dan bukan sesuatu baru yang LHDNM perkenalkan. Penggunaan kemudahan "Pop-up Blocker" juga bawah kawalan pengguna internet sendiri. Bagaimanapun, LHDNM telah memasukkan peringatan tentang "Pop-up Blocker" pada 15 April 2009 sebagai makluman tambahan kepada pengguna.

2.2 Perkara 2.0: INTRA-NET

The Institute would like to confirm that a major portion of the access capacity is allocated for intra-net. As a result, the internal intra-net online traffic in the IRB branches is much faster at the expense of the external online access speeds.

The Institute is of the view that such practice would only attract more public to the IRB branches and aggravate the congestion of online traffic outside the IRB branches. However, there are limited terminals in the IRB offices, and this may cause inefficient distribution of capacity between the intra-net and the internet.

LHDNM

Pihak LHDNM tidak membahagikan kapasiti talian, sama ada dari dalam atau luar rangkaian LHDNM. Bagaimanapun, talian dari luar (internet) terhad kepada 69Mbps. Maklum balas yang diterima oleh petugas kaunter BPPC LHDNM sebelum 25 April 2009 secara puratanya adalah baik sama ada menggunakan talian 3G mahupun talian internet dari pejabat masing-masing. Kaunter e-Filing di cawangan-cawangan LHDNM juga menghadapi jumlah penggunaan biasa dan hanya mulai sesak menjelang 5 hari terakhir April 2009.

Untuk makluman, pada tahun 2005, LHDNM menukar rangkaian daripada COINS kepada IPVPN. Langkah ini adalah bertujuan manaik taraf kapasiti talian antara cawangan LHDNM. Cawangan kecil diperuntukan 2Mbs dan cawangan besar (seperti Cawangan Johor Bahru) 4Mbs. Rangkaian intranet LHDNM ini ialah rangkaian yang tidak melalui rangkaian pihak ketiga. Oleh itu, sistem e-Filing di cawangan dapat diakses secara terus dan cepat.

LHDNM pula telah menaik taraf kapasiti dari 61Mbps kepada 69Mbps. Akses ke sistem e-Filing sehingga minggu terakhir e-Filing adalah pantas dan tanpa sebarang masalah. Hanya pada minggu terakhir

bulan April sahaja Internet LHDNM mengalami kesesakan di mana kesemua 69Mbps telah digunakan sepenuhnya (100%).

2.3 Perkara 3.0: SYSTEM TESTING

The Institute was informed that the system is not stable (i.e. it is prone to errors). There are fundamental errors occurred, indicating that the system testing has not been performed thoroughly prior to the launching.

LHDNM

LHDNM telah melaksanakan tidak kurang dari tiga proses Ujian Penerimaan Pengguna sebelum sistem dimasukkan ke persekitaran e-Latihan. Semasa di peringkat e-Latihan, sistem e-Filing ini boleh diakses dan diuji oleh SSP, kumpulan ujian pengguna dan untuk tujuan latihan di peringkat cawangan serta ejen cukai yang terpilih untuk satu tempoh jangka masa sebelum ianya dimasukkan ke persekitaran produksi. Semasa di peringkat awal produksi, kakitangan LHDNM yang berjumlah sepuluh ribu orang telah diwajibkan untuk membuat penghantaran e-Filing secara serentak sebelum sistem ini dibuka sepenuhnya kepada pembayar cukai. Ini secara tidak langsung dapat menguji keupayaan dan logik serta pengiraan sistem dengan lebih menyeluruh kerana membabitkan jumlah pengguna yang besar dalam satu-satu masa.

Berdasarkan pengalaman LHDNM, dalam kebanyakan sistem baru di dalam dunia, kestabilan sistem menjadi masalah utama pada peringkat permulaan dan akan mengambil sedikit masa untuk menjadi stabil sepenuhnya. LHDNM mengakui terdapat masalah di luar jangkaan dan telah mengambil langkah-langkah segera bagi menyelesaikan masalah yang dilaporkan, sama ada daripada pengguna ataupun daripada SSP. LHDNM juga berterima kasih kepada SSP dan pengguna e-Filing yang sentiasa membantu LHDNM dalam memastikan masalah yang dikesan dalam sistem e-Filing diajukan terus kepada LHDNM untuk diselesaikan segera.

2.4 Perkara 4.0: NON-EDITABLE FIELD ERRORS

There are other errors such as taxpayer's name, I.C. number, tax reference number, etc. which are non-editable fields and tax agents have to call IRB's Call Centre frequently to rectify the errors. The Call Centre of IRB can be difficult to reach at times.

We have no idea how many taxpayers who are not represented by tax agents and are facing these problems. This may be one of the reasons for taxpayers logging on to the system for a long period of time.

LHDNM

Bagi memastikan maklumat asas pembayar cukai adalah tepat di dalam sistem utama LHDNM, data yang dimuat turun ini hanya boleh dipinda oleh LHDNM. Berdasarkan maklum balas yang diterima oleh petugas kaunter BPPC, pembayar cukai yang lama berada atas talian adalah kerana mereka tidak mempunyai maklumat lengkap yang perlu dimasukkan ke dalam borang masing-masing, sebagai contoh, jumlah pelepasan untuk buku, insurans dan sebagainya. Rata-ratanya, mereka akan merujuk kepada resit-resit yang masih belum dijumlahkan atau menelefon pasangan / ejen insurans untuk mendapatkan maklumat.

Sehingga 25 Mei 2009, hanya 1,060 firma ejen cukai yang berdaftar dalam sistem TAeF dan sejumlah 974 ejen cukai, 735 penyelia dan 1,609 staf direkodkan dalam sistem TAeF. Jumlah borang yang didaftarkan dalam sistem TAeF ialah 119,346. Daripada jumlah ini, sebanyak 92,948 borang dihantar secara e-Filing melalui sistem TAeF. Jumlah ini merupakan hanya 7.05% daripada jumlah keseluruhan e-Filing sehingga 25 Mei 2009, iaitu 1,319,295. Selain itu, berdasarkan maklum balas yang diperolehi dari cawangan dan pusat panggilan, jumlah pembayar cukai yang tidak mengalami masalah adalah sangat kecil.

Memberikan alasan bahawa pembayar cukai berada lama di atas talian telah mengakibatkan kegagalan untuk membuat penukaran maklumat asas adalah kurang tepat kerana tiada sebab pembayar cukai perlu berada atas talian sekiranya beliau tahu yang ruang tersebut tidak boleh diedit.

2.5 Perkara 5.0: CHANGE MANAGEMENT PROCEDURES

There is still room for improvement in the Change Management Procedures as members still complaint that they have not informed of the updates of the errors rectified.

LHDNM

LHDNM akan memaklumkan sebarang pindaan dan perubahan kepada pihak yang berkaitan.

2.6 Perkara 6.0: OTHER ISSUES

- (a) The Institute attached in the feedback received from members (Appendix 1) for IRB attention.
- (b) A list of bugs/problems discovered in various e-Forms post-production launch is attached (Appendix 3) for IRB's attention. These post-production bugs/problems raises the issue of programming competency and QC reviews at the developer level, and effectiveness of testing at the IRB level [Similar issues with e-Form P (Part II, Item 1) refers also].

LHDNM

Akan dibincangkan dalam mesyuarat IT Subworking Group.

II YA 2008 June Filing Issues

2.7 Perkara 1.0: FORM P

The Institute was informed that there are interface problems.

There are also basic programming errors which should have been discovered and resolved at the testing stage. It raises the issues on:

- (a) Programming competency;
- (b) QC review and testing competency at the developer level
- (c) Effective testing at the IRB level, including putting through representative ranges of test data.

A list of the bugs/problems discovered in the e-Form P post-production launch is attached (Appendix 4) for IRB's attention. (Similar issues with other e-Forms (Part I, Item 6) refers also).

LHDNM

Akan dibincangkan dalam mesyuarat IT Subworking Group.

2.8 Perkara 2.0: SYSTEM CAPACITY

The Institute would like to know the measures taken by the Inland Revenue Board (IRB) to avoid the similar occurrence in April 2009 filing. Server capacity is something which the IRB has to give it a thought. In view that the filing by pdf format is prohibited for tax agents, what is the expected volume of e-filing for Forms B, P and M? What is the total number of taxpayers filing Forms B, P and M? How about the comparative figures in 2008?

LHDNM

LHDNM akan memastikan keperluan perkakasan dan peralatan server boleh menampung jumlah pembayar cukai yang dijangka akan menggunakan sistem e-Filing.

2.9 Perkara 3.0 PRECAUTIONARY MEASURES

To reduce the possibility of recurrence of April filing, the Institute suggests that the following measures be taken:

a. Monitoring of Online Traffic and Back-up Servers

The IRB should be monitoring online traffic on a real-time basis and bring-in back-up servers immediately when the traffic hit a certain threshold.

LHDNM

Pihak LHDNM sentiasa memantau penggunaan rangkaian, talian internet, Firewal dan server secara "real-time". Pada tahun ini, kesesakan yang berlaku adalah berpunca daripada penggunaan talian internet (69Mbps) yang mencapai 100%. Penambahan talian tidak dapat dibuat secara ad-hoc kerana pihak pembekal memerlukan masa sekurang-kurangnya 2 minggu untuk pemasangan. Masalah kesesakan ini hanya berlaku menjelang minggu terakhir bulan April 2009.

b. Keeping Graphics to the Bare Minimum

The Institute suggests that if the system capacity cannot be increased immediately, the e-filing website should keep graphics to the bare minimum to facilitate faster access.

LHDNM

Pihak LHDNM telah melaksanakan keperluan ini.

c. Performing Stress Test Before the Peak Period

There should be regular stress test to ensure the system can withstand sudden increase in online traffic.

LHDNM

Pihak LHDNM dari semasa ke semasa melaksanakan simulasi peningkatan trafik. Bagaimanapun, simulasi tidak dapat menggambarkan keadaan sebenar dan masalah trafik yang akan berlaku.

2.10 Perkara 4.0: CONTIGENCY MEASURES

To ensure a smoother filing process, the Institute suggests that the following contingency measures be taken in case the breakdown occurred.

a. Extension of Time

The conditions for granting an extension of time and the length of notice and duration of extension be determined now in case there is a similar access issues occurring. This is to avoid the IRB, the Institute and the practitioners being tied up with the administrative procedures for application and approval of extension of time rather than concentrating on solving the technological and operational issues.

The Institute suggests that an Extension of Time of 14 days be granted to the Tax Agents using the TAeF module. The reasons being

- (i) There would be no significant impact on the LHDN as tax returns filed through e-filing are captured in the database immediately (rather than forcing the tax agents to use manual filing which would require further processing time as in earlier years);
- (ii) The EOT would help to ease online traffic during the critical last few days to 30 June 2009 as tax agents will not need to compete for access with the general taxpayer population.

LHDNM

Lanjutan masa tidak harus diberi tetapi, sebaliknya, mesyuarat mencadangkan agar ganjaran diberi kepada pembayar cukai yang membuat e-Filing awal sebagai satu langkah mengubah sikap pembayar cukai yang suka memfailkan borang pada saat-saat terakhir.

b. Manual forms

In view of the access problems, some of the members resorted to manual filing. It was reported by some of them that they have face difficulties in getting the printed forms in certain branches. We hope that the IRB can resolve this problem, which have been raised in previous DESIRE meetings, and ensure that manual forms are made available to taxpayers/tax agents freely.

LHDNM

Borang kosong telah dibekalkan ke semua cawangan. Cawangan akan memohon borang kosong dari Jabatan Operasi Cukai sekiranya bekalan telah habis.

2.11 Perkara 5.0: PROPOSED ENHANCEMENTS

The Institute has attached a list of enhancement measures (Appendix 2) suggested by members for the consideration of the IRB.

LHDNM

Akan dibincangkan dalam mesyuarat IT Subworking Group.

III YA 2009 Issues

2.12 Perkara 1.0: YA2009 Form e-C & e-R

1.1 Companies with January 2009 year end would have to file Form e-C by 31 August 2009. Some January financial year-end companies with simple activity may be ready for their filings earlier. The Institute would like to know the status of the new draft Forms C and R for the year of assessment 2009.

The Institute would also like to enquire when is the target dates for launching the Forms e-C and e-R in e-Latihan and in the production environment respectively. Tax agents and software providers need to time to test the Form e-C & e-R in the e-Latihan before they can use the TAeF module to e-file. There is not much time left. The Institute would like to propose the following work schedule for launching of YA 2009 e-C and e-R:

1 June 2009	Launch in e-Latihan for testing
2 – 12 June 2009	Testing by SSPs with feedback to IRB by 12 June 2009
20 June 2009	Re-launch final version in e-Latihan for testing
1 July 2009	Launch in Production environment

Note: At all times, change management controls must be followed.

LHDNM

Sebagaimana yang diterangkan dalam perkara di atas, LHDNM juga TIDAK mempunyai masa yang banyak untuk membangunkan borang elektronik e-C & e-R. Oleh itu, SSP dan ejen cukai sepatutnya memahami kekangan masa yang LHDNM hadapi dalam membangunkan borang ini.

2.13 Perkara 1.2: Form C – “Status of Tax” box

Status of Tax (from page 4) (Indicate 'X' in the relevant box)			
<input type="checkbox"/> Tax Repayable: Section 51 (item B17)	<input type="checkbox"/> Tax paid in excess (item C4)	<input type="checkbox"/> There is balance of tax payable (item B16 / C3 whichever is relevant)	<input type="checkbox"/> Not taxable / Nil balance (if B16 / B17 / C3 / C4 = '0')

- (a) Clarification sought on purpose of this additional box. Repeated information has made Income Tax Return Forms becoming increasingly complicated and onerous.

LHDNM

Tujuan tambahan ruangan ini dalam Borang C 2009 adalah untuk mempercepatkan pemilihan dan pemprosesan borang nyata.

- (b) “Tax repayable” and “Tax paid in excess” could be construed to refer to the same situation (in laymen’s terms). Further, One can have positive figures for B17 (tax repayable) and C4 (tax paid in excess) at the same time. In such situation, which box should we tick? (Nota Penerangan states that only one checkbox should be ticked.)

LHDNM

Tandakan “X” pada petak pertama – Bayaran Balik: Seksyen 51.

- (c) References to “B16” in the 3rd and 4th checkboxes are redundant.

The 3rd checkbox, “baki cukai kena dibayar”, actually refers to item C3 of Form C only. B16 is “cukai kena dibayar “(and not "baki"). There could be cases where $B16 > 0$ but $C3 = 0$ (due to $C2 = C1 = B16$, although this situation can be uncommon but theoretically it is possible).

For the 4th checkbox, in cases where $B16 > 0$, but because of $C2 = C1 = B16$, thus resulting in $C3 = 0$ and $C4 = 0$, should I tick or not tick this checkbox (since my $B16 \neq 0$)? In short, putting the reference of "B16" here is confusing.

LHDNM

Petak ke-3 dan ke-4 adalah berlainan iaitu:

Petak ke-3: **“Ada baki cukai kena dibayar” – di mana ruangan B16 / C3 mempunyai amaun**

Petak ke-4 : **“Tidak kena cukai / Tiada Baki” – di mana ruangan B16 / B17 / C3 / C4 bersamaan kosong**

**Sekiranya $B16 > 0$, tetapi $C2 = C1 = B16$, maka $C3$ dan $C4 = 0$
Keadaan ini bermakna “Tiada Baki”, oleh itu tanda “X” pada petak ke-4.**

Tanda “ / ” di petak ke-3 dan petak ke-4 bermakna “ATAU” bukannya “DAN”, oleh itu kesemua ruangan di petak ke-4 iaitu B16, B17, C3 dan C4 TIDAK SEMESTINYA bersamaan kosong.

2.14 Perkara 2.0: 2009 FORM E/ CP8D

The Institute is of the view that the Form E and Form CP8D are too onerous and administratively burdensome. Notwithstanding the purported purpose of audit facilitation, the tax collections from BE cases are minimal. Therefore, it is not cost beneficial (for both the IRB and the taxpayers) to focus resources on employment income and the collection of PCB. Ways and means need to be developed to find a more efficient manner of retrieving such information.

The Institute would suggest that the IRB replace the E Return (i.e. Employers Return) with the submission of a simplified statement as the information concerned can be accessed through other means.

Reporting on benefits/perquisites/allowances (Part G – EA; Column F – CP8D)

The fact that the figure for total exempt benefits/allowances/perquisites is now required on all EA Forms is another area to be reviewed even though an exception had been granted for the year of assessment 2008.

The various categories of benefits and perquisites, which are to be reported no matter how small the quantum, has created a tremendous administrative burden on employers in terms of monitoring such benefits. These benefits and perquisites are provided and considered by employers to be essential in carrying out the employment duties. The Institutes suggest that the IRB should produce a list of common benefits wherein the amount/value can be considered to be fully utilised in the carrying out of the employee's duties. This will therefore avoid the need for an employee to make the necessary claims for deduction in their personal tax returns and thus reduce uncertainty and time taken to complete the tax return.

LHDNM

Isu ini berkaitan dengan perbincangan di antara Jabatan Dasar Percukaian dengan Persatuan / Persekutuan / Badan yang telah diadakan pada 8 Mei 2009. Pengarah Jabatan Dasar Percukaian memaklumkan bahawa minit perbincangan tersebut telah dihantar ke Kementerian Kewangan untuk kelulusan dan akan diedarkan kepada ahli mesyuarat.

2.15 Perkara 3.0: TIME TABLE FOR YA 2009 PLANNING

The Institute would like to work with the IRB to ensure an improvement in terms of early launch dates in 2010. To facilitate the realization of the objective, the Institute proposes the following preparation schedule for discussion. The dates in bracket were the dates proposed in last year for YA 2008 filing.

It is of course imperative that the time-frame for resolving the problems and bugs in the system will have to be set earlier.

TASK	MANUAL FILING	E-Filing	
		E-LATIHAN	E-PRODUCTION
Post Mortem on April Filing Final Draft for Form C and R for YA 2009 IRB improving on YA 2009 e-E, e-BE, e-M. (DESIRE Meeting 02/2009)	May April	April -- May	
Draft 2009 Return Forms for Comments (DESIRE Meeting 04/2009)	?(June 09) (06/08/08)		
IRB improving on YA 2009 e-B, e-P, etc. Launching of e-C 2009 (DESIRE Meeting 03/2009)		July – August 1 June 2009	1 July 2009
Post Mortem on June and July Filing IRB improving on YA 2010 e-C, e-R. (DESIRE Meeting 05/2009)	August	Aug --- Sept	

Budget Announcement (29/08/08)	23 Oct 09		
Final Draft Return Forms for Comments to incorporate 2010 Budget Changes. (DESIRE Meeting 06/2009)	?(Nov 09) (19/09/08)		
Return Forms Ready for Printng	?(Nov 09) (31/10/08)		
Return Forms sent out in batches	(01 Dec 09) (01/12/08)		
e-Training open for comments and integration testing. (DESIRE Meeting 05/2009)		? (01/12/08)	
e-Production open for filing			1 Feb 2010 (01/03/09)

LHDNM

Diambil perhatian.

2.16 Perkara 4.0: YA 2009 E-FILING SYSTEM

The Institute would like to suggest that the IRB ensure that e-Production for taxpayers' module and TAeF module should be launched together. In 2009, e-B and e-BE was launched on 3 February 2009 whereas TAeF e-B and e-BE was launched on 1 March 2009.

LHDNM

Diambil perhatian.

2.17 Perkara 5.0: EXTENSION OF TIME FOR E-FILING

If the IRB is unable to expand the system capacity significantly, and the breakdown is due to the surge in online traffic during the last week of the filing, then the Institute suggests that the IRB may consider granting tax agents using TAeF be allowed an extension of time of 14 days so as to smoothen the online traffic. For example:

Type of filing	Current Due date	Proposed Due Dates (for tax agents only)
Form E	30 March	14 April
Form BE & M	30 April	14 May
Form B, P & M (with Business source)	30 June	14 June
Form C & R	31 January	14 Feb
	31 March	14 April
	30 April	14 May
	30 June	14 July
	31 July	14 Aug
	31 October	14 Nov

In this way, the filing workload is spread more evenly throughout two months for each filing period. It will also serve as an incentive to encourage e-filing.

LHDNM

Seperti perkara 2.10 di atas.

IV Other Issues

2.18 Perkara 1.1: E-CP 204 UNDER TAeF

In respect to the update to item 3.10 of the minutes of DESIRE Meeting 01/2009, the Institute would like to confirm that e-CP204 for TAeF will be available in 2009 for the year of assessment 2011.

For company with January financial year end, CP204 will have to be submitted in December 2009. The Institute would like to propose the following time schedule for launching of e-CP204 for YA 2011.

1 August 2009	Launch in e-Latihan for testing
1 – 14 August 2009	Initial Testing by Software Service Providers (SSPs)
15 August 2009	Initial feedback to IRB by SSPs
1 Sept 2009	Re-launch of final version of e-CP204 in e-Latihan
2 - 15 Sept 2009	Final testing and communication between IRB and SSPs
1 Oct 2009	Launch in Production environment

Note: At all times, change management controls must be followed.

Jawapan LHDNM

Keutamaan e-Filing akan diberikan kepada jumlah pengguna yang banyak mengikut jenis borang. Sehingga 25 Mei 2009, hanya 539 penghantaran diterima sejak e-CP204 diletakkan dalam produksi.

2.19 Perkara 2.0: ERRORS IN PCB COMPUTATION

The Institute wishes to clarify that this concession is granted to all the employers having to deduct PCB for their employees. It is not restricted to one year so long as the penalty imposed is thought to be unreasonable.

For computational errors arising from adoption of the new STD rules, no penalty will be imposed for one year. This is a concession granted to employers to familiarize the new STD calculations.

LHDNM

Pengarah Jabatan Pematuhan Cukai memaklumkan bahawa Arahan Operasi telah dikeluarkan berkaitan isu ini. Kompaun tidak akan dikenakan ke atas kes di mana kesalahan dilakukan secara ikhlas/suci hati.

2.20 Perkara 3.0 CONFLICTING/CONFUSING INFORMATION IN E-FILING WEBSITE

- (a) Instruction (mis-instruction) on e-Hasil website regarding the pop-up blocker.
- (b) “e-Filing 2009” – taxpayers (individuals and corporates) may fail to differentiate between YA 2008 returns and YA 2009 (corporate) returns

Screen shots of the above is attached in Appendix 5

LHDNM

Akan dibincangkan dalam mesyuarat IT Subworking Group.

2.21 Perkara 4.0: Instructions/Notices to Branches

There are still conflicting practices between the LHDN HQ, what's been discussed in DESIRE, and actual practices of the Branches.

Recent example

An SSP had to deal with a number of people who claimed that they had been told from the Processing Centre that they could not submit 2008 Borang C PDF. To verify this the SSP called the officer concerned, and she verified that this is what she was telling taxpayers.

LHDNM

Borang PDF Tahun Taksiran 2008 bagi kategori C, R, C1, TA dan TC (kecuali TR) boleh dimuat turun dan diguna pakai. Walau bagaimanapun, penggunaan borang PDF adalah tidak digalakkan kerana melambatkan pemprosesan borang.

Kemungkinan pegawai di Pusat Pemprosesan tersebut keliru dengan borang STS selain syarikat (B, BE, M, E, P, TP, TF dan TJ) di mana ejen cukai adalah tidak dibenarkan untuk menggunakan borang PDF tahun taksiran 2008.

2.22 Perkara 5.0: Minutes of DESIRE and SSP meetings

- (a) Timeliness of finalization of minutes
- (b) The Institute noted that the minutes for the 27 March 2009 DESIRE 1-2009 meeting was only issued in early May 2009. Issuance of the minutes of the SSP meetings is similarly delayed.
- (c) To be effective, minutes should be issued within 1 week of the conclusion of the meetings for review and consideration by the professional bodies, and the final minutes finalised within 2 weeks.
- (d) Early finalization of Minutes is necessary for all parties involved to implement and monitor the progress of what's been discussed during the meetings.

LHDNM

Draf minit akan diedarkan kepada ahli mesyuarat secepat yang mungkin tetapi tertakluk kepada pindaan kemudian.

2.23 Perkara 6.0: Approval of tax software/PCB software

The Institute would like to confirm the IRB's policy on the above. Although it has been assured that the IRB has no intention to accredit any SSPs, and the list of approved SSPs has been removed from IRB website for a short while, it now re-appear on both the Bahasa Melayu version and the English version of the IRB's website. [Senarai Pembekal Perisian Sistem Penggajian Berkomputer Yang Menepati Spesifikasi Pengiraan PCB 2009

pada 13 Mei 2009 (dikemaskini setiap 2 minggu) *List Of Software Providers Of The Computerised Payroll System As At 13 May 2009 (updated biweekly) Which Complied With The STD 2009 Calculation Specifications*].

LHDNM

- i. Mulai 1 Januari 2009, penentuan amaun PCB bagi majikan yang menggunakan formula baru PCB. LHDNM membantu untuk mengesahkan perkiraan PCB mengikut formula dan spesifikasi LHDNM. Dengan cara ini, LHDNM dapat memastikan setiap pengiraan PCB yang dibuat adalah betul dan menepati spesifikasi yang ditetapkan.***
- ii. LHDNM tidak meluluskan sebarang perisian atau sistem penggajian berkomputer majikan, sama ada yang dibangunkan sendiri atau diperolehi daripada pembekal perisian. LHDNM hanya menyemak dan mengesahkan bahawa formula pengiraan PCB dalam sistem penggajian berkomputer menepati spesifikasi yang LHDNM tetapkan.***
- iii. Senarai pembekal perisian sistem penggajian berkomputer yang menepati spesifikasi pengiraan PCB 2009 yang dipaparkan dalam laman web LHDNM bagi memudahkan majikan membuat semakan sama ada sistem yang digunakan adalah daripada pembekal perisian yang menepati spesifikasi pengiraan yang LHDNM tetapkan.***

2.24 Perkara 7.0: Multi-Firm Registration in TAeF

- (a) Conflicting basis/process for registration for TAeF by Tax Agents with multiple firms.
- (b) There are currently two different concurrent registration methods:
 - (i) Tax Agent registers different firms separately
 - (ii) Tax Agent registers firms under own personal IC number

LHDNM

- (a) ***Semasa sistem TAeF mula diperkenalkan, CTIM tidak mahu ejen cukai didaftarkan dalam lebih daripada satu firma pada satu-satu masa. Bagaimanapun, pada tahun kedua, CTIM minta supaya ejen cukai boleh didaftarkan lebih dari satu firma pada satu-satu masa. Perubahan ini telah pun dibuat dan pengguna hanya perlu untuk memilih firma ejen semasa login ke dalam sistem TAeF. Oleh itu, tidak timbul soal konflik / proses pendaftaran.***

- (b) (i) **Ejen cukai boleh didaftarkan lebih dari satu firma.**
- (ii) **Firma ejen cukai boleh didaftarkan atas nama:**
- syarikat dengan menggunakan nombor rujukan cukai syarikat;**
- perkongsian dengan menggunakan nombor rujukan cukai perkongsian:**
- pemilik tunggal dengan menggunakan nombor rujukan cukai individu.**

Walau bagaimanapun, sekiranya firma mempunyai lebih daripada satu cawangan, nombor PIN yang berasingan boleh dipohon untuk cawangan lain.

Borang 55A jelas menyatakan maklumat yang diperlukan untuk permohonan nombor PIN e-Filing bagi firma ejen cukai.

2.25 Perkara 8.0: Overall e-Filing perennial issues/problems

- (a) Lack of Change Control/Change Management
- (b) Lack of Testing
- (c) Lack of communication from the LHDNM to the IT Sub Working Group during the design, testing and implementation phases, resulting in the system being developed not in a win-win situation for all parties.
- (d) Bug Reporting/Handling Procedures
- (e) Design of the e-filing
- (f) Timeframes
- (g) Prototypes
- (h) Fault management system
 - (i) To be initiated to complement the Change Management system (or the lack thereof).
 - (ii) Fault management system would provide avenues for logging, resolving and retesting problems discovered (during both the testing and the production stages).
 - (iii) There should be no further bugs during the production stages. However, this have been a disturbing regular occurrence for YA 2008 e-filing (Part I, Item 6 and Part II, Item 2 refers).

LHDNM

Akan mengambil maklum perkara ini.

2.25 Perkara 9.0: Taxing Time with Taxes

P. Gunasegaram summarises the frustrations that taxpayers, employers and tax agents faces in his Star 1 May 2009 article, which is attached (Appendix 6) for DESIRE's reference.

LHDNM

Kekecewaan yang dinyatakan oleh pengadu berpunca daripada kelewatan pembayar cukai untuk menghantar borang secara e-Filing dengan memberikan pelbagai alasan yang negatif dan menyalahkan sistem dan talian perlahan. Pembayar cukai mempunyai masa lebih daripada 2 bulan untuk membuat pengemukaan borang tetapi mengambil sikap menunggu sehingga minggu terakhir.

Adalah tidak relevan untuk melayan sikap suka melengah-lengahkan tindakan.

Perbandingan: Jumlah pengemukaan melalui e-Filing pada 5 hari terakhir adalah sama dengan pengemukaan dari 1 Februari hingga 25 April.

3. HAL-HAL LAIN

3.1 Y. Bhg. Dato' Pengerusi memaklumkan sekiranya terdapat masalah talian perlahan, wakil persatuan perlu menyatakan tempat dan masa dengan tepat supaya pihak LHDNM dapat membuat pemantauan terperinci.

3.2 Wakil persatuan akauntan memaklumkan bahawa e-Filing 2008:

3.2.1 Kes-kes Bayaran Balik adalah lebih cepat

3.2.2 Respon time di Kuching bagus

3.2.3 e-Filing mesra pengguna;

dan seterusnya mencadangkan:

3.2.4 Staf dan penyelia mempunyai hubungan *many to many*

3.3 Isu-isu lain yang berkaitan dengan e-Filing akan dibincang dengan lebih lanjut dalam mesyuarat IT subworking group. Isu-isu yang dibangkitkan oleh MACS dan Bizstax Alliance Sdn Bhd akan dibincangkan dalam mesyuarat yang akan datang.

4. PENUTUP

Y. Bhg. Dato' Pengerusi mengucapkan terima kasih kepada semua yang hadir dan menangguhkan mesyuarat pada pukul 11.30 pagi.