

# e-CIRCULAR TO MEMBERS



CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

e-CTIM No.10/2011

15 March 2011

TO ALL MEMBERS

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## TECHNICAL

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### 1. Schedule of General Issue and Submission of Income Tax Return Forms (ITRFs)

The Inland Revenue Board (IRB) has issued the above Schedule showing the date of general issue of ITRFs and the due date for submission of these ITRFs. Members may view the schedule at the IRB's website at

<http://www.hasil.gov.my/pdf/pdfam/ScheduleGeneralIssueSubmissionITRF.pdf>.

### 2. New sample of dividend voucher

The IRB has issued the new sample dividend voucher showing the different categories of dividends paid. You may view the new sample at the IRB's website at

<http://www.hasil.gov.my/pdf/pdfam/BaucarDividen.pdf>.

### 3. 2011 Filing Programme

The IRB has issued the 2011 Filing Programme. Where the due date for filing of the ITRFs falls during the calendar year 2011, a grace period of 3 working days is granted automatically for paper filing by post or by hand. This grace period also applies to payment of balance of tax payable under subsection 103(1), tax payable under subsections 103(1A) and 103(2) of the Income Tax Act 1967 for assessments issued in calendar year 2011 and debt due to the Government under Finance Act 2007 and Finance Act 2009. There is no grace period for e-filing. For companies which commenced operations after 31 December 2007, filing of Form R s not required.

Members may view the 2011 Filing Programme at the IRB's website at

<http://www.hasil.gov.my/pdf/pdfam/ProgramMemfailkanBNCP2011.pdf>.

### 4. False email on refund / tax overpaid

The IRB has informed that there are **scam emails** (from [HASIL <refund-payment@hasil.gov.my>](mailto:HASIL_refund-payment@hasil.gov.my) or [re2-pay@hasil.my](mailto:re2-pay@hasil.my)) on refund / tax overpaid being sent to taxpayers informing them that they have a refund of RM700.00. Taxpayers are then requested to click at <http://62.23.69.2/hasil.gov.my/index.php.htm> to provide their personal information and bank account number to obtain the refund. Members may view at the IRB's website at

<http://www.hasil.gov.my/pdf/pdfam/emelBayaranBalikPALSU.pdf>

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## CONTINUING PROFESSIONAL DEVELOPMENT



# NATIONAL TAX CONFERENCE 2011

Date: 19 & 20 July 2011 (Tuesday & Wednesday)

Venue: Kuala Lumpur Convention Centre

The pre-eminent tax conference in Malaysia. The conference provides excellent opportunities for participants to network with LHDNM officials, tax professionals and business leaders.

#### Who Should Attend

CEOs/CFOs  
Tax Directors/Professional/Consultants/  
Managers/Agents  
Financial Controllers/Finance  
Directors/Finance Managers  
Academics  
Business Leaders



CALL CTIM FOR MORE INFORMATION

TEL : 03-2162 8989 ext 106, 108, 113, 119, 121 EMAIL: [ntc@ctim.org.my](mailto:ntc@ctim.org.my)

1. **Seminar: Updates On The Case Law Development**

Date : 30 March 2011

Time : 9.00 a.m – 5.00 p.m

Venue : Seri Pacific Hotel, Kuala Lumpur

**Morning Session:**

Some of the cases to be discussed are as follows:

- Alcatel-Lucent Malaysia Sdn Bhd & Anor v KPHDN (2010) – High Court
- Lim Kooi Chang, as Trustee (2010) - High Court
- Alam Maritim (M) Sdn Bhd v LHDN (2010) - High Court
- Federal Furniture Holdings SdnBhd v KPHDN (2010) – High Court
- Syarikat Kion Hoong Cooking Oil Mills Sdn Bhd v KPHDN (2009) – High Court
- Opto Sensors Sdn Bhd v KPHDN (2010) - High Court
- Aspac Lubricants (Castrol) v KPHDN (2010) – Court of Appeal

Chairman: Dr. Jeyapalan Kasipillai, Council Member of CTIM

Speakers: **Mr Anand Raj & Ms Cynthia Lian**  
*Messrs. Shearn Delamore & Co.*

**Afternoon Session:**

*Case 1: ME Sdn Bhd v Ketua Pengarah Hasil Dalam Negeri (18.01.2011)*

- Whether the meaning of “incurred” under Section 33(1) of ITA 1967?
- Whether free legal fees for SPAs and loan agreements are entertainment expenses?
- Whether penalty should be imposed when the taxpayer acts in good faith and obtains professional advice?

*Case 2: Saujana Hotel Sdn Bhd v Ketua Pengarah Hasil Dalam Negeri (05.01.2011)*

- Whether the taxpayer may claim industrial building allowance despite the expiration of investment tax allowance?
- Whether the taxpayer may take advantage of the tax incentive and utilise it to its benefit?

Chairman: Dr Ahmad Faisal Zakaria, Council Member of CTIM

Speakers: **Mr S.Saravana Kumar & Ms Siti Fatimah**  
*Messrs. Lee Hishamuddin Allen & Gledhil*

**8 CPD Points**

Please visit our website [www.ctim.org.my](http://www.ctim.org.my) for the latest updates on our events or contact the CPD Secretariat, Ms Nur/Ms Fadeah/Ms Yus/Mr Ridzuan at 03-2162 8989 ext 108/119/121/106 for further information. Alternatively, you can email your enquiries to [cpd@ctim.org.my](mailto:cpd@ctim.org.my).

## MEMBERSHIP SERVICES

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### KIND REMINDER FOR OUTSTANDING MEMBERSHIP SUBSCRIPTION

We regret to note from our record that the subscription for some members are still outstanding. We urge you to settle your dues as soon as possible to enjoy uninterrupted membership services. If your payment is on the way, we thank you for your support and would appreciate if you could kindly inform the Secretariat duly.

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### NEW ADDITIONS IN THE CTIM RESOURCE CENTRE

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Please be informed that for the month of February/March 2011 the new additions in the Resource Centre are as follows:

- Accountant Today – February 2011, Vol 24, No.2
- Tax Advisor – February 2011

Please feel free to visit our Resource Centre which will be open from **Monday to Friday** between **9.00 am to 5.30 pm**.

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### CHARTERED TAX INSTITUTE OF MALAYSIA IS RECRUITING AN ASSISTANT MANAGER / TECHNICAL MANAGER

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The Chartered Tax Institute of Malaysia is inviting suitably qualified candidates to apply for the position in the premier body for tax professionals.

Interested applicants, please click on [http://www.ctim.org.my/ectim/Advert\\_techmgr\\_Jul10.pdf](http://www.ctim.org.my/ectim/Advert_techmgr_Jul10.pdf)

*For queries or feedback on the CTIM e-circular, please email [secretariat@ctim.org.my](mailto:secretariat@ctim.org.my).*

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