

## e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

CTIM No.36/2011

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TO ALL MEMBERS

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**TECHNICAL**

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### Direct Tax

#### **Public Ruling 07/2011 -- Notification of Change in Accounting Period of a Company / Trust Body / Co-Operative Society**

The Inland Revenue Board has issued a new Public Ruling (PR) on 23 August 2011. The Institute has not commented on this PR. Members are encouraged to review the PR and forward the comments, if any, to the Institute via email to [kslim@ctim.org.my](mailto:kslim@ctim.org.my) or [secretariat@ctim.org.my](mailto:secretariat@ctim.org.my).

Members may view the [Notification of Change in Accounting Period of a Company / Trust Body / Co-Operative Society](http://www.hasil.gov.my/pdf/pdfam/PR7_2011.pdf) at the website of the IRB at [http://www.hasil.gov.my/pdf/pdfam/PR7\\_2011.pdf](http://www.hasil.gov.my/pdf/pdfam/PR7_2011.pdf).

### Indirect Tax

#### **GST Industry Guide on Relief on Second-Hand Goods (Margin Scheme) (Draft)**

The Royal Malaysian Customs (RMC) has released the [GST Industry Guide on Second-Hand Goods \(Margin Scheme\) \(Draft\)](http://www.gst.customs.gov.my/portal/page/portal/MYGSET) on the GST Portal at <http://www.gst.customs.gov.my/portal/page/portal/MYGSET>

Members are requested to submit their comments to the Institute at [kslim@ctim.org.my](mailto:kslim@ctim.org.my) or [secretariat@ctim.org.my](mailto:secretariat@ctim.org.my) so that comprehensive feedback may be prepared and submitted to the Royal Malaysian Customs for consideration.

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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 details.

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

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