

TECHNICAL

Direct Tax

[Amendment to Minutes of DESIRE Meeting No.1/2016](#)

We refer to our [e-CTIM TECH-DT 58/2016](#) dated 1 August 2016 on the [Minutes of DESIRE Meeting No.1/2016](#) ("Minutes"). The Institute has received [a letter dated 9 August 2016](#) from the Inland Revenue Board of Malaysia (LHDNM) on an amendment (*in blue italic*) to the Minutes as follows:-

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8. Proposal to furnish the Form CP204 by way of electronic submission

Pursuant to the new Subsection 107C(7A) as inserted by the Finance Act 2015, Form CP204 is required to be furnished by way of an electronic submission (i.e. e-Filing) effective from YA 2018. We have received feedback from members that the e-filing system does not have a record of the latest revised tax estimate amount in the Form CP204A for the immediately preceding YA which was submitted manually. As such, the taxpayer is unable to enter a lower estimate of 85% of that revised tax estimate amount in the Form e-CP204 for the current YA as permitted under Section 107C(3) of the ITA.

Our comments:

We would request that the e-filing system be updated with the latest tax estimate or revised tax estimate of the immediately preceding YA that has been submitted electronically or manually.

Jawapan LHDNM:

Pengemukakan CP204 secara e-Filing telah mengambilkira amaun anggaran pindaan atau amaun anggaran jika tiada amaun anggaran pindaan dikemukakan. Sekiranya maklumat adalah tidak sama pembayar cukai perlu menghubungi terus Pusat Pemprosesan Maklumat.

Pihak persatuan dimaklumkan bahawa mulai tahun 2018, pembayar cukai boleh memasukkan anggaran cukai kurang dari 85% dari pindaan anggaran cukai dalam e-CP204 melalui eFiling.

Pihak persatuan dimaklumkan bahawa mulai tahun taksiran 2018, pembayar cukai yang memohon untuk anggaran kurang 85% daripada amaun anggaran cukai tahun taksiran sebelumnya, pembayar cukai perlu mengemukakan anggaran cukai 85% melalui e-CP204 secara e-Filing dan mengemukakan surat rayuan berserta dokumen sokongan kepada Pusat Pemprosesan Maklumat LHDNM dalam tempoh 30 hari sebelum tempoh asas bermula.

Members may view the [LHDNM's letter dated 9 August 2016](#) at the website of the Institute.

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