

TECHNICAL

Direct Taxation

[Minutes of DESIRE Meeting No.1/2019 on 22 April 2019 between the LHDNM and CTIM together with other professional bodies](#)

The Inland Revenue Board of Malaysia (LHDNM) has released the [Minutes of DESIRE Meeting No.1/2019](#) ("Minutes") held on 22 April 2019. The following compliance and operational issues were discussed at the meeting: -

Issues raised by CTIM

- 1) Part N of the Form C 2018
- 2) Paragraph 7.5.10 of the "Rangka Kerja Audit Cukai 2018"
- 3) Item R5b of Form e-C 2018 - Reporting Notification submitted
- 4) IRB website – contents in the "English" view does not mirror the "Bahasa Malaysia" view
- 5) Unavailability of bilingual guidelines and/or explanatory notes etc.
- 6) Individual leavers – Submission of documents to IRB branches for tax clearance
- 7) Individual leavers - Passport certification process to include submission of certified true statutory declaration letter
- 8) Prescribed exchange rate for individual income tax return for the year of assessment 2018 onwards
- 9) No re-grossing of payment made to the non-resident
- 10) Monthly Tax Deduction (MTD) for locum doctors
- 11) Form C 2017 – Set-off of withholding tax deducted under the S.107A(1)(a)
- 12) myIDENTITY: Notification of updates of contact information (correspondence address, email and mobile phone number)

Issues raised by other professional bodies

- 1) e-Filing of Form e-TC
- 2) Late receipt of correspondences
- 3) Formula for determination of MTD Based on the MTD Scheduler Table
- 4) Unavailability of bilingual guidelines and / or explanatory notes, etc.
- 5) Utilisation of tax credits against future tax instalment payments / tax payable to be automated
- 6) Per diem allowances
- 7) Section 91 of the ITA in relation to assessments and additional assessments in certain cases
- 8) Section 103(1A) – Tax payable notwithstanding any appeal
- 9) Section 112 of the ITA in relation to penalty imposed on late filing of return
- 10) Appeals
- 11) External body to handle complaints
- 12) Use of Big Data technology for information gathering

Additional issues raised by CTIM

- 1) Appeal for lower tax estimate of less than the minimum 85% amount not allowed with effect from YA 2019
- 2) Foreign Exchange ("Fx") Rates

Members may view the [Minutes](#) at the website of the Institute.

Members may also write to the Institute at technical@ctim.org.my or secretariat@ctim.org.my in respect of any concern or comments you may have on the [Minutes](#).

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