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TO ALL MEMBERS

PUBLIC PRACTICE

MOF RESPONSE TO APPEAL FOR EOT TO ACCUMULATE CPD POINTS FOR TAX AGENT LICENCE RENEWAL AND RECOGNITION OF CPD POINTS FOR TAX WEBINARS

The Institute together with other professional bodies ("Institutes") submitted a [joint letter dated 24 July 2020](#) to the Ministry of Finance ("MOF") to appeal for the following:

- Extension of time ("EOT") for tax agents with tax agent licences expiring in the period 18 March 2020 to 31 December 2020 to comply with the continuing professional development ("CPD") points requirement for tax agent licence renewal; and
- Recognition of CPD points for tax webinars.

The MOF has responded to the Institutes via their [letter dated 8 September 2020](#) (in Bahasa Malaysia only). According to the letter, pursuant to S.153(4) of the Income Tax Act 1967, the Minister of Finance has agreed to relax the requirement for tax agent licence renewal for tax agents who were affected during the Movement Control Order period commencing from 18 March 2020 to 31 August 2020 as follows:

- i. Reduction of CPD points for tax agent licence renewal submitted from **18 March 2020 to 31 August 2020** as follows:
 - a) Tax agents of **age below 60**, CPD points have been reduced from **90 points to 75 points**; and
 - b) Tax agents of **age above 60**, CPD points have been reduced from **45 points to 37 points**.

Note:

The MOF has [clarified](#) that for tax agents of age 60, CPD points have been reduced from 45 points to 37 points for tax agent licence renewal submitted from 18 March 2020 to 31 August 2020.

- ii. Awarding one CPD point for every one hour of seminars and tax courses conducted online by LHDNM / CTIM / MATA / MIA / MICPA / MAICSA from **18 March 2020 to 31 December 2020**, subject to the conditions stated in paragraphs 2(ii)(a) and 2(ii)(b) of the [MOF's letter dated 8 September 2020](#).

Members may read the [Institutes' letter dated 24 July 2020](#) and the [MOF's letter dated 8 September 2020](#) in full at the Institute's website.

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