

e-CTIM No.118/2012

17 August 2012

TO ALL MEMBERS

TECHNICAL

IRB Notification - Procedure and IRB Contact Details in connection with Set-Off and Refund Cases

Further to our [e-CTIM No.106/2012](#) and [e-CTIM No.106/2012 \(Addendum\)](#), please be informed that the Inland Revenue Board (IRB) has notified the Institute that, for the purpose of uniformity, the procedure for *set-off* and *refund* cases has been streamlined as follows:-

1. All requests for *set-off* and *refund* may be made or directed to:
 - a). The one-stop counters, of the *Customer Service Units* at the IRB Branch offices;
 - b). Via email to the [Customer Care Officers](#) of the IRB Branch offices;
 - c). Via facsimile to the IRB Branch offices.
2. In respect of company (C), co-operative society (C1), trust body (TA) and unit trust / property trust (TC) cases, requests should be submitted to the appropriate branch / collections unit, as follows:
 - a) Peninsular Malaysia - Collections Branch, Kuala Lumpur
 - b) Sabah - Kota Kinabalu Branch
 - c) Sarawak (except Miri) - Kuching Branch
 - d) Miri - Miri Branch
3. In respect of all other cases, including employment and business cases, requests should be submitted to the Collections Unit at the respective IRB Branch offices where the files are kept.
4. The above procedure is applicable for requests for *refund of overpayment* and requests for *set-off* in respect of both Income Tax and Real Property Gains Tax.

Members may view the [IRB letter](#) at the Institute's website.

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