

e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

e-CTIM No.1/2013 4 January 2013

TO ALL MEMBERS

TECHNICAL

Direct Tax

IRB Media Release – Decentralisation of Company (C) files and Real Property Gains
Tax (RPGT) files to IRBM branches in the Klang Valley

The Inland Revenue Board Malaysia (IRBM) has notified that from 1 January 2013, the following arrangements are in place:

- 1) In respect of companies that had <u>reported earnings not exceeding RM5 million</u> in their Income Tax Return Forms for 2011 and prior years
 - a) The assessment files for Company (C) category Income Tax and Real Property Gains Tax (RPGT) will now be handled by the various IRB branches in the Klang Valley (Shah Alam, Petaling Jaya, Klang, Jalan Duta, Kuala Lumpur Bandar, Cheras and Wangsa Maju).
 - b) The basis of allocation to the various branches is by reference to the post code of the company's business premises.
- 2) The Corporate Tax Department in Jalan Duta, Kuala Lumpur
 - a) will handle Special Industry Companies files (Banking, Financial Institutions, Insurance, Housing Developers and Contractors), and
 - b) will handle employer files of companies under the Corporate Tax Department. (Such files were handled by IRBM branches in the Klang Valley, such as Shah Alam, Petaling Jaya, Klang, Jalan Duta, Kuala Lumpur Bandar, Cheras and Wangsa Maju, in the past.)
- 3) For business premises with addresses outside the Klang Valley, decentralisation is based on the latest correspondence address recorded with IRBM.

Telephone and fax numbers have been provided for making inquiries regarding the location of the files involved in the decentralisation exercise.

Members may view the <u>IRB Media Release</u> at IRB website.

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