

# MIT Professional Examinations

The principle objective of the Malaysian Institute of Taxation (MIT) is to train and build up a pool of qualified tax personnel as well as to foster and maintain the highest standard of professional ethics and competency among its members.

One avenue of producing qualified tax personnel is through professional examinations. As such MIT conducted its first professional examination in December 1995. The professional examinations also seek to overcome the present shortage of qualified tax practitioners in the country.

## How to register

You can contact the Institute's secretariat for a copy of the Student's Guide. The Guide contains general information on the examinations. Interested applicants must submit a set of registration forms as well as the necessary documents to the Secretariat.

## Entrance Requirements

- (a) Minimum 17 years old
  - At least 17 years old
  - At least two principal level passes of the HSC/STPM examination (excluding Kertas Am/ Pengajian Am) or equivalent
  - Credits in English Language and Mathematics and an ordinary pass in Bahasa Malaysia at MCE/SPM
- (b) Degrees, diplomas and professional qualifications (local/overseas) recognised by the MIT to supersede minimum requirements in (a)
- (c) Full Members of local and overseas accounting bodies

## Exemption

Exemption from specific papers in the professional examinations is available and the extent of exemption granted will depend on qualifications attained and course contents as determined by the MIT Council.

## FEES

Exemption Fees (per paper)	Examination Fees (per paper)
Foundation RM50.00	Foundation RM50.00
Intermediate RM60.00	Intermediate RM60.00
Final RM70.00	Final RM70.00

## Examination Structure

The professional examinations are currently held annually and comprises of three levels:

- **FOUNDATION**
  - Taxation I
  - Economics & Business Statistics
  - Financial Accounting I
- **INTERMEDIATE LEVEL**
  - Taxation II
  - Taxation III
  - Company & Business Law
- **FINAL LEVEL**
  - Taxation IV
  - Taxation V
  - Business & Financial Management
  - Financial Accounting II

# How to become a member of the Malaysian Institute of Taxation?

## Benefits & Privileges of Membership:

The Principal benefits to be derived from membership are:

- Members enjoy full membership status and may elect representatives to the Council of the Institute
- The status attaching to membership of a professional body dealing solely with the subject of taxation
- Obtain of technical articles, current tax notes and news from the Institute
- Obtain of the Budget Commentary & Tax Information
- Opportunity to take part in the technical and social activities organised by the Institute.

## Qualification required for Associate Membership:

Any Registered student who has passed the examinations prescribed under Article 13 (unless the Council shall have granted exemptions from such examinations or parts thereof in accordance with Article 14) and who has had not less than five (5) years practical experience in practice or employment relating to taxation matters approved by the Council.

Any person whether in practice or in employment who is an advocate or solicitor of the High Court of Malaya, Sabah and Sarawak and who has had not less than three (3) years practical experience in practice or employment relating to taxation matters approved by the Council.

Any person who has passed the Advanced Course examination conducted by the Department of Inland Revenue and who has not less than five (5) years practical experience in practice or employment approved by the Council.

Any person who is registered with MIA as a Chartered Accountant with a Practising Certificate and who holds an audit license pursuant to Section 8 of the Companies Act, 1965.

Any person who is registered with MIA as a Chartered Accountant with Practising Certificate only and who has had not less than two (2) years practical experience in practice or employment relating to taxation matters approved by the Council.

Any person who is registered with MIA as a Chartered Accountant without Practising Certificate and who has had not less than three (3) years practical experience in practice or employment relating to taxation matters approved by the Council.

Any person who is registered with MIA as a Licensed Accountant and who has had not less than five (5) years practical experience in practice relating to taxation matters approved by the Council after admission as a licensed accountant of the MIA under the Accountants Act, 1967.

Any person who is an approved Tax Agent under Section 153 of the Income Tax Act, 1967.

Officer or ex-officer from Royal Customs Department

## Classes of Membership:

There are two classes of members, Associate Members and Fellows. The class to which a member belongs is herein referred to as his status. Any Member of the Institute so long as he remains a Member may use after his name in the case of a Fellow the letters Fellow of Taxation Institute, Incorporated (F.T.I.I.), and in the case of an Associate the letters Associate of Taxation Institute, Incorporated (A.T.I.I.).

## Fellow Membership

A Fellow may be elected by the Council provided the applicant has been an Associate Member for not less than five (5) years and in the opinion of the Council he is a fit and proper person to be admitted as a Fellow.

## APPLICATION FOR MEMBERSHIP

Every applicant shall apply in a prescribed form and pay prescribed fees. The completed application form should be returned accompanied by:

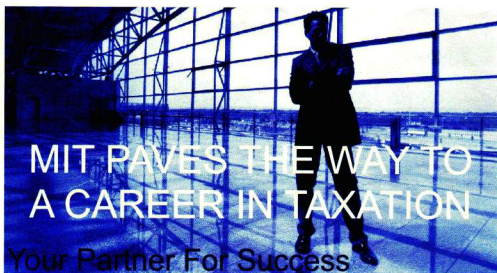
1. Certified copies of:
  - (a) Identity Card
  - (b) All educational and professional certificates in support of the application
2. Two identity card-size photographs.
3. Fees: **FELLOW**
  - (a) Upgrading Fee **RM300.00**
  - (b) Annual Subscription **RM250.00****ASSOCIATE**
  - (a) Admission Fee **RM200.00**
  - (b) Annual Subscription **RM200.00**

Every member granted a change in status shall thereupon pay such additional fee for the year then current as may be prescribed.

The Council may at its discretion and without being required to assign any reason reject any application for admission to membership of the Institute or a change in the status of a Member.

Admission fees shall be payable together with the application to admission as members. Such fees will be refunded if the application is not approved by the Council.

Annual subscription shall be payable in advance on admission and thereafter annually before January 31 of each year.



Degree  
Accounting/Business/Law/Other Related

MIT Professional Examination  
Final Level Papers  
(1 Year)

SPM / STPM

MIT Professional Examination  
Foundation, Intermediate  
& Final Level Papers  
(minimum 3 Years)

3 Years Practical Tax Experience

MIT Member (ATII)

5 Years Practical Tax Experience

Tax Agents Licence

**Tax Practitioner**  
Partner  
↑  
Director  
↑  
Manager  
↑  
Senior Consultant  
↑  
Consultant

**Commercial**  
• Tax Director  
• CFO

**Government**  
• LHDN  
• MOF

## Examination Structure

### • Foundation Level

Taxation I

Economics & Business Statistics

Financial Accounting I

### • Intermediate Level

Taxation II

Taxation III

Company & Business Law

### • Final Level

Taxation IV

Taxation V

Financial Accounting II

Business & Financial Management



*"The Premier Body for Tax Professionals"*

**Malaysian Institute of Taxation**

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Please call or email for more information ▶▶▶