

**MINIT MESYUARAT *WORKING GROUP* LHDNM DENGAN PERSATUAN AKAUNTAN
DESIRE - BIL. 1/2009**

Tarikh: 27 Mac 2009 (Jumaat)
Masa: 9.00 pagi
Tempat: Dewan Perdana
Tingkat 16, Blok 9
Kompleks Bangunan Kerajaan, Jalan Duta,
Kuala Lumpur

Kehadiran:

1.	Encik Mohammad Sait Bin Ahmad	Pengarah Jabatan Operasi Cukai (Pengerusi)
2	Tuan Hj. Mohd Idris Bin Mamat	Pengarah Jabatan Pematuhan Cukai
3.	Puan Asriah Binti Shaari	Pengarah Pejabat Pengarah Negeri Selangor
4.	Puan Mariam Mohd	Pengarah Jabatan Teknologi Maklumat
5.	Cik Puteh Mariah Bt. Harun	Pengarah Jabatan Pungutan Hasil
6.	Puan Teoh Ai Suan	Pengarah Bahagian Duti Setem Jabatan Operasi Cukai
7.	Encik Sani Bin Mohd Taib	Pengarah Bahagian Aplikasi e-Services Jabatan Teknologi Maklumat
8.	Puan Salamatunnajan Bt Besah	Pengarah Jabatan Pemprosesan Maklumat
9.	Puan Rashidah Bt Hussien	Pengarah Bahagian Perancangan Korporat Jabatan Khidmat Korporat

10.	Cik Norhayati Bt. Mat Kassim	Pengarah Bahagian Pembangunan Operasi Jabatan Operasi Cukai
11.	Puan Norhayati Bt Mat Nor	Penolong Pengarah Bahagian Pembangunan Pungutan Jabatan Pungutan Hasil
12.	Encik Elmy Hisham Bin Md Rashid	Penolong Pengarah Bahagian Pembangunan Pungutan Jabatan Pungutan Hasil
13.	Puan Wan Saodah Bt Wan Abu Bakar	Pengarah Bahagian Pengurusan Pelanggan Jabatan Operasi Cukai (Urus setia)
14.	Puan Ooi Chooi Peng	Penolong Pengarah Bahagian Operasi Jabatan Operasi Cukai (Urus setia)
	Wakil Persatuan Akauntan	
15.	Dr. Veerinderjeet Singh	Chartered Tax Institute of Malaysia (CTIM)
16.	Encik Ng Chee Shiong	CTIM
17.	Encik Lai Soon Ean	CTIM
18.	Encik Lim Kok Seng	CTIM
19.	Y. Bhg. Dato' Raymond Liew Lee Leong	Malaysian Institute of Accountants (MIA)
20.	Encik Sam Soh Siong Hoon	MIA
21.	Puan Heather Khoo	MIA
22.	Cik Cheong Li Wei	MIA

23.	Puan Azlina Bt. Zakaria	MIA
24.	Encik Beh Tok Koay	Malaysian Institute of Certified Public Accountants (MICPA) & MIA
25.	Puan Tong Siew Choo	MICPA
26.	Cik Chrystin Liew	MICPA
27.	Encik Mohamed Zamani Bin Ismail	Malaysian Association of Tax Agents (MATA)
28.	Cik Suriany Bt. Samsudin	MATA
29.	Cik Haslinda Bt. Azman	MATA
30.	Encik Peter Lim Thiam Kee	Malaysian Institute Of Chartered Secretaries And Administrators (MAICSA)
31.	Cik Ruhayu Bt. Mutilab	MAICSA
32.	Encik Lau Haw Chong	Malaysian Association of Company Secretaries (MACS)
33.	Tuan Haji Mashat Bin Mat Som	The Institute Of Cooperative & Management Accountants (ICMA)
34.	Encik Mohd Arif Jayus	ICMA
35.	Encik Mohd Razi Yaacob	ICMA

1. PENDAHULUAN

Tuan Pengerusi mengucapkan selamat sejahtera dan mengalu-alukan kehadiran ahli mesyuarat dari wakil Persatuan Akauntan dan juga pegawai LHDNM dari pelbagai Jabatan dan Bahagian.

2. PENGESAHAN CATATAN MINIT MESYUARAT

Minit mesyuarat Bil. 5/2008 disahkan dengan pindaan berikut:

- Perenggan 2.3
Ejaan 'Backlod' dipinda kepada 'Backlog'.
- Perenggan 2.4
Ejaan 'Back-Logged' dipinda kepada 'Backlog'.

3. PERKARA-PERKARA BERBANGKIT

Perbincangan Berdasarkan Minit Mesyuarat Bil. 5/2008

3.1 Perkara 2.1.1 (i) e-Filing for Taxpayers

Tuan Pengerusi memaklumkan bahawa e-Filing bagi memfailkan borang tahun taksiran 2008 boleh digunakan mulai tarikh berikut:

- | | | | |
|-------|---|---|-----------------|
| (i) | BE dan B | - | 3 Februari 2009 |
| (ii) | M, P dan E | - | 1 Mac 2009 |
| (iii) | BE, B, M, P dan E untuk ejen cukai (TAeF) | - | 1 Mac 2009 |

3.2 Perkara 2.5.11

Pembayar cukai perlu memberi pengesahan / bukti bahawa syarikat tersebut adalah dormant.

3.3 Perkara 2.5.11 Tax Agents Declaration

Perkara ini merupakan isu teknikal yang memerlukan pindaan akta. Jabatan Operasi Cukai akan mengusulkan isu ini ke Jabatan Dasar Dan Operasi dan Jabatan Undang-Undang.

Tindakan : LHDNM (JOC)

3.4 Perkara 2.11 Proposed Schedular Tax Deductions (STD) Rules/Guidelines

Kelonggaran melaksanakan jadual baru PCB diberi sehingga bulan Mac 2009 dan majikan dikehendaki mengikut jadual baru mulai saraan bulan April 2009. Amaun PCB akan hampir sama dengan jumlah cukai kena dibayar sekiranya majikan menggunakan PCB kalkulator dan mengambil kira tuntutan potongan yang dibenarkan mengikut peruntukan dalam Akta Cukai Pendapatan 1967. Ini adalah ke arah pelaksanaan sistem percukaian yang lebih mudah, efisien dan menjimatkan masa semua pihak.

3.5 Perkara 2.12 Issues on Change Management Procedures and Testing

Tindakan penambahbaikan akan diambil oleh JTM. e-Filing tahun ini hanya mempunyai satu visi dalam *production* iaitu semua pihak yang terlibat akan dimaklumkan dengan segera sekiranya terdapat sebarang pindaan.

3.6 Perkara 2.13 Form CP 204 - Non-resident Branch/Permanent Establishment Providing Services

Perkara ini telah dicatat dalam minit Dialog Operasi Bil. 1/2009 yang akan keluar tidak lama lagi.

3.7 Perkara 2.14 Access to Electronic Tax Records by Taxpayers

Individu boleh membuat semakan dan mencetak pengesahan dan juga borang nyata walaupun dihantar oleh ejen cukai (TAeF) dengan menggunakan PKI individu.

3.8 Perkara 3.1 Pendapatan Kasar Lain-Lain Yang Tertakluk Kepada Subseksyen 4(f)

Persatuan Akauntan ingin mendapatkan kepastian daripada LHDNM berkenaan jenis dokumen yang diperlukan daripada penerima bukan pemastautin semasa membuat bayaran kepada mereka. Tujuan dokumen ini adalah bagi membolehkan pihak pembayar menentukan sama ada bayaran tersebut tertakluk kepada subseksyen 4(f) yang perlu membuat tolakan cukai pegangan di bawah seksyen 109F atau tidak. Dokumen ini juga boleh dijadikan bukti untuk tujuan audit. Penalti akan dikenakan sekiranya bayaran kepada bukan pemastautin adalah tertakluk kepada cukai pegangan tetapi pembayar tidak berbuat demikian.

Jenis dokumen yang dicadangkan oleh persatuan akauntan ialah:

- (i) surat pengesahan daripada penerima yang menyatakan beliau menjalankan perniagaan
- (ii) perjanjian yang menerangkan aktiviti utama pihak penerima.

Dr. Veerinderjeet memaklumkan cadangan (i) telah ditolak oleh Jabatan Dasar Percukaian.

Pengarah Pejabat Pengarah Negeri Selangor mencadangkan supaya format standard seperti pengesahan status mastautin dikeluarkan kepada penerima bukan pemastautin. Beliau akan berbincang dengan Jabatan Percukaian Antarabangsa. Persatuan akauntan akan dimaklumkan berkenaan isu ini.

Tindakan : LHDNM (JPC/J. Percukaian Antarabangsa)

3.9 Perkara 3.4 Laporan Audit Meja

Pengarah Jabatan Pematuhan Cukai memaklumkan bahawa Arahan Operasi akan dikeluarkan berkenaan isu ini. Surat dikeluarkan kepada pembayar cukai yang menjalankan perniagaan walaupun tiada penemuan audit tetapi tidak dikeluarkan bagi kes penggajian. Adalah dicadangkan supaya e-mel atau surat (cetakan komputer) dikeluarkan kepada kesemua kategori pembayar cukai walaupun tiada penemuan audit untuk memaklumkan pembayar cukai bahawa kes tersebut telah selesai.

Tindakan : LHDNM (JPC)

PERBINCANGAN BERDASARKAN ISU BERBANGKIT DARIPADA CTIM

3.10 e-CP 204 Under TAeF

The Institute understands that e-CP204 for TAeF is still under development. The Institute would like to enquire on the expected date of the launch.

LHDNM

e-CP204 yang difailkan oleh pengarah telah masuk 'production' pada 24/12/2008. Hingga kini telah ada 220 pengguna.

e-CP204 TAeF masih dalam pembangunan. Persatuan akauntan akan dimaklumkan berkenaan jadual pembangunan isu ini selewat-lewatnya awal minggu depan.

Tindakan : LHDNM (JTM)

Bersama -sama ini dikemukakan maklumat tambahan bagi perkara Per : 3.10 e-CP204 Under TAeF

Mesyuarat Sistem e-Filing 2009 pada 07 April 2009 yang dipengerusikan oleh YBhg. Dato' Dr Shukor b Hj Mahfar, Timbalan Ketua Pengarah (Operasi Percukaian) telah memutuskan bahawa penggunaan e-CP204 bagi modul Ejen Cukai hanya akan berkuatkuasa pada tahun 2010 untuk tahun taksiran 2009. (IRB email dated 7 May 2009)

3.11 PCB MIS-CALCULATIONS IN PCB AUDITS

The Institute understands that an instruction will be issued by the Headquarters of the Inland Revenue Board (IRB) to the branches informing them of the granting of a concession not to impose penalties on genuine errors due to PCB miscalculation. For the purpose of clarity and transparency, the Institute would like to request for a copy of the circular so that it can disseminate the information to its members as well.

LHDNM:

Jika kesalahan dilakukan secara ikhlas hati atau dengan alasan munasabah, kompaun tidak akan dikenakan. Cadangan untuk mengeluarkan garis panduan kepada pegawai LHDNM untuk tidak mengenakan kompaun bagi kes kesalahan yang dilakukan secara suci hati. Pihak persatuan akauntan diminta untuk mengemukakan contoh-contoh kes yang telah dikompaun untuk membantu LHDNM dalam pengeluaran garis panduan ini. Tuan Pengerusi memaklumkan bahawa pegawai LHDNM adalah cekap dan terlatih dan berkemampuan untuk membezakan jenis kesalahan yang dilakukan. LHDNM akan memberi kelonggaran untuk tidak mengenakan kompaun selama setahun yang merupakan tempoh peralihan untuk tujuan pembelajaran jadual baru PCB.

Tindakan : LHDNM (JPC)/ Persatuan Akauntan

3.12 TAXPAYER MANUAL SIGN-OFF ON E-FILED FORM UNDER TAeF

This issue had been raised during the 15 December 2008 meeting where the IRB had indicated that alternatives to resolve practical difficulties faced by Tax Agents will be deferred for future deliberations. The Institute would like to emphasise that the manual sign-off defeats the purpose of e-filing. The issues that need to be resolved include:

- (a) Notwithstanding that it is required by law, if a taxpayer failed to sign manually on the printed final copy of the tax return form, what is the legal status of the e-filing made? Is the e-filing considered valid?
- (b) What happens during a tax audit? Will the IRB officers accept such filing document?

The Institute is of the view that since tax agents have already obtained the authority from their clients to submit tax returns electronically on the latter's behalf through CP55A, the tax agents use TAeF (which is registered with the IRB) and their digicerts to submit the returns. This should suffice to support the validity of the e-filed return.

LHDNM

Isu ini adalah seperti perkara 3.3 di atas yang memerlukan keputusan Jabatan Dasar Percukaian dan Jabatan Undang-Undang.

3.13 TIME-OUT PROBLEM IN E-FILING

A taxpayer has raised this issue of time-out problem in The Star Online on 2 March 2009.

Background

- (a) Taxpayer locked-out of system when filling up his HK-3 details.
- (b) On re-logging in, HK-3 information previously keyed in was not updated, as he did not complete the form.
- (c) Advised by IRB that the time limit is part of the security system

This issue needs to be resolved. Taxpayers with a large number of dividends will be continually locked-out of the system and have to continually key in the data.

Feedback from members familiar with information technology suggest that it may not function as a security feature, since it still allows the user a gap of about 10-15 minutes which is more than enough time for someone to manipulate the e-filing. The Institute would like to know which security aspect is this feature intended to address.

If this feature is to address the issue of running out of connections, bearing in mind that the capacity of e-filing can only cater for 10,000 concurrent connections, and that it was a problem when people take a long time to complete the return, then advising people that the system is timing out is probably a way of trying to manage that.

But sufficient time should be given to the taxpayer to key in the details required. If the time is so short that even an experienced and skilful computer user is not able to complete the whole process within the time allowed, then this is inadequate. The IRB should increase the time taken by each taxpayer to do the e-filing instead of reducing it.

There are also some problems with this feature:

- i It only gives a warning of 20 seconds.
- ii. It does not take into account that the user is actually working on the panel (e.g. spending time calculating receipts and typing in the values).and that not everyone is computer literate.
- iii. It is implemented using a pop-up. Many people use pop-up blockers in their browsers, such as Firefox, and all that you see is a little message on the top of the screen saying "Firefox prevented this site from opening a pop-up window". Therefore the user may not even see the time-out message. When this happens, they will lose all of the information that they have been keying in on that page.

LHDNM:

- (a) ***Pengguna diberi masa sehingga 10 minit untuk menyelesaikan pengisian setiap muka surat borang/HK-3. 20 saat sebelum tamat,***

‘time-out indicator’ akan dipaparkan dan pengguna akan diberi masa selama 10 minit lagi sekiranya klik ‘ok’.

Pengguna perlu klik ‘simpan’ baris demi baris semasa pengisian HK-3 untuk tujuan pengiraan dan mengelakkan kehilangan data.

- (b) Kes ini hanya akan terjadi sekiranya proses ‘re-login’ adalah untuk jenis borang yang berbeza dari borang asal.***

‘Time-out feature’ hanyalah merupakan satu ‘operational features’ untuk menghalang pengguna memegang sistem terlalu lama tanpa menggunakannya.

- i. 20 saat adalah ‘industry standard’. Contohnya: CIMBCliks.***
- ii. Dicapadangkan agar pengguna membuat pengiraan awal secara manual sebelum memasuki sistem e-Filing.***
- iii. Disarankan / dicadangkan pengguna ‘unblocked pop-up blockers’ semasa memasuki sistem e-Filing.***

3.14 FORM E / CP 8D

- (a) New requirements in 2008 Form E and CP8D***

The 2008 E Return had additional information requested and due to time constraints, the professional bodies had to compromise and agree to an additional form on which information on employees had to be provided. This cannot be a permanent feature and ways and means need to be developed to find a more efficient manner of retrieving such information.

Further the notifications of the new requirements on the information and format of Form CP8D were sent out separately after the Form E was released. It would be more appropriate that these documents are dispatched together with the Form E to the employer.

- (b) Reporting on benefits/perquisites/allowances (Part G – EA; Column F – CP8D)***

The fact that the figure for total exempt benefits/allowances/perquisites is now required on all EA Forms is another area to be reviewed even though an exception had been granted for the year of assessment 2008.

The various categories of benefits and perquisites, which are to be reported no matter how small the quantum, has created a tremendous administrative burden on employers in terms of monitoring such benefits. These benefits and perquisites are provided and considered by employers to be essential in carrying out the employment duties. The 2009 Budget changes set thresholds which places even more burden on employers. The recent Addendum to the Public Ruling on Perquisites has also placed limitations on certain allowances/benefits.

The Institutes suggest that the IRB should produce a list of common benefits wherein the amount/value can be considered to be fully utilised in the carrying out of the employee's duties. This will therefore avoid the need for an employee to

make the necessary claims for deduction in their personal tax returns and thus reduce uncertainty and time taken to complete the tax return.

LHDNM:

Borang C.P. 8D dimasukkan dalam Borang E 2008 adalah cadangan daripada CTIM melalui surat 27 Ogos 2008 dan telah dipersetujui semasa mesyuarat Desire tahun lepas, cuma ditambah dengan maklumat elaun / perkuisit / pemberian / manfaat yang dikecualikan cukai seperti kehendak Kementerian Kewangan. Maklumat pada Borang E diperlukan untuk:

- (i) pemilihan kes audit.***
- (ii) asas membuat taksiran anggaran sekiranya pekerja tidak mengemukakan borang nyata.***
- (iii) ke arah pre-polulated jumlah pendapatan dalam borang nyata pembayar cukai.***

Borang E dapat membekalkan banyak maklumat yang berguna kepada LHDNM terutamanya dari segi pematuhan.

Persatuan akauntan mencadangkan agar mencari alternatif lain untuk tujuan pemilihan kes audit. Sebagai contoh audit PCB dan maklumat pekerja baru juga boleh diperoleh melalui Borang CP 22.

Tuan Pengerusi memaklumkan Borang E akan dibincangkan dengan lebih lanjut lagi di mesyuarat akan datang.

3.15 IRB WEBSITE

The Institute has suggested that the latest developments be posted on the website (Public Rulings, Guidelines etc.). This will facilitate the filing process and enhance compliance.

LHDNM:

Laman Web LHDNM yang baharu sedang dibangunkan. Bagi memudahkan sebarang maklumat terkini laman web yang baharu ini akan menyediakan kemudahan RSS (Really Simple Syndication). Maklumat terkini yang dimasukkan ke dalam Laman Web LHDNM akan disalurkan terus kepada pengguna RSS yang berdaftar.

3.16 NEW IC

The e-Filing system requires the entry of new IC numbers. Taxpayers who have not updated their ICs are not able to e-file. Similarly, taxpayers (with new ICs), whose spouse does not have new ICs are also not able to e-file. Although the number of taxpayers who have yet to update their ICs may be small, these

taxpayers will only be able to file their returns manually. The Institute would suggest the IRB modify the system to allow taxpayers with the old IC numbers to e-file.

LHDNM:

No. K/P baru adalah diperlukan untuk pendaftaran sijil digital. Sebagai rakyat Malaysia perlulah menukar kepada MyKad yang dapat disiapkan dalam tempoh 24 jam jika berurusan di ibu pejabat.

3.17 “POP-UP” QUERY ON PCB PAYMENT

The e-filing system (both the Individual and the TAeF) have a “pop-up” query on whether the taxpayer has any PCB payments. This query serves as a reminder to taxpayers, and is a commendable feature where the e-filing is done by the taxpayer himself. However, this may not be effective. As stated in item 4(iii) above, many people use pop-up blockers in their browsers and therefore cannot read the message.

Further, the feature may not be practical for the TAeF module as tax agents are expected to have sufficient in-house checks and measures to ensure that PCB payments (or instalment payments or other tax information) have not been omitted.

The Institute would suggest that a different interface for Individual and TAeF e-Filing be provided (as was done for the individual taxpayer manual sign-off after e-filing – which is in the TAeF, but excluded in the Individual e-Filing).

LHDNM:

Disarankan / dicadangkan pengguna ‘unblocked pop-up blockers’ semasa memasuki sistem e-Filing.

Sekiranya ejen cukai telah mengisi ruangan PCB, ‘pop-up’ mesej tidak akan ditunjukkan.

Walau bagaimanapun, JTM akan cuba mencari cara lain untuk menunjukkan mesej ini tanpa menggunakan ‘pop-up’.

Mesyuarat dimaklumkan bahawa ‘batch processing’ tidak akan dilaksanakan.

3.18 LHDN APPROVAL OF E-FILING INTEGRATION

The Institute has been made aware that a payroll software provider has received approval from IRB for its payroll software. While welcoming the IRB moving toward accreditation of application software, the Institute would like to enquire about the scope of approval given to the payroll software provider and whether all the payroll software providers are notified that they can also apply for approval of their software. The Institute is concerned that if such approval is not available to

others, then it will result in unhealthy competition which may not be beneficial to the tax profession in the long run.

The IRB has in the past refused to give approval to any e-filing software provider on the grounds that it cannot test all the e-filing interfaces. In light of this new development, the Institute would like to enquire whether the IRB is considering accrediting or certification of e-filing softwares? As the e-filing interface has potentially greater impact on the e-filing system than the payroll software and there are far more payroll softwares in the market than e-filing interfaces, the Institute suggests that an accreditation system be set up by the IRB to appraise the credibility of these e-filing interfaces. This could be viewed as a recognition to the e-filing software providers who have been co-operating with the IRB since the inception of e-filing,

LHDNM:

LHDNM tidak akan memberi pengiktirafan kepada sebarang software yang dibangunkan oleh pembekal perisian kerana LHDNM hanya mengesahkan bahawa Jadual PCB memenuhi spesifikasi LHDNM. Berkenaan dengan salah satu pembekal perisian yang mendakwa mendapat pengesahan dari LHDNM, surat telah dikeluarkan kepada pembekal perisian berkenaan untuk penjelasan dan mengarahkan supaya batalkan iklan tersebut.

3.19 OTHER E-FILING ISSUE

The Institute has received feedback from members that although e-filing on behalf of a taxpayer has been made and acknowledgement receipt from the IRB has been received and printed out, the name of the taxpayer still appears in the listing of the clients that have not yet e-filed! This causes an inconvenience as the tax agent has to reconfirm the status of e-filing for the particular taxpayers with the IRB.

LHDNM:

Masalah ini berlaku pada TAeF Borang C dan R dan telah diatasi.

YA 2009 ISSUES

3.20 2009 FORM E

The Institute is of the view that CP8D is too onerous and administratively burdensome. Notwithstanding the purported purpose of audit facilitation, the tax collections from BE cases are minimal. The bulk of the tax revenue comes from corporate and personal taxpayers in business. Therefore, it is not cost beneficial (for both the IRB and the taxpayers) to focus resources on employment income and the collection of PCB.

The Institute would suggest that the IRB replace the E Return (i.e. Employers Return) with the submission of a simplified statement as the information concerned can be accessed through other means.

LHDNM:

Isu ini seperti perkara 3.14 di atas. LHDNM akan mengkaji semula Borang E jika perlu.

3.21 YA 2009 E-FILING SYSTEM

The Institute would like to confirm with the IRB that there will be NO further structural changes. There have been ongoing major structural changes since the launch of e-filing.

LHDNM:

Tidak ada perubahan yang besar-besaran. Pindaan yang dibuat bertujuan memperbaiki sistem selaras dengan maklum balas yang diterima dari pengguna.

3.22 YA 2009 FILING PROGRAM TARGET LAUNCH DATES

The Institute would like to work with the IRB to ensure an improvement in terms of early launch dates in 2009. Although the IRB has been tied to its promise to refund tax credit/overpaid within one month after filing, the IRB could put in a caveat that for submissions filed before 1 March 2010, the one month refund

period will begin from 1 March 2010 as discussed during the 2008 DESIRE meetings.

It is of course imperative that the time-frame for resolving the problems and bugs in the system will be have be set earlier.

LHDNM:

Tuan Pengerusi memaklumkan bahawa penangguhan pembayaran balik sehingga 1 Mac 2009 walaupun e-Filing telah dibuka lebih awal akan diatasi dengan pelancaran eRAS (Electronic Revenue Accounting System). eRAS merupakan satu mekanisme untuk memproses pembayaran balik dan akan beroperasi sepenuhnya pada bulan Jun 2009.

3.23 CHANGE MANAGEMENT PROCEDURES

There is still room for improvement in the Change Management Procedures after the discussions held in 15 December 2008 DESIRE meeting.

LHDNM:

Dalam production hanya terdapat satu versi yang mula berkuat kuasa pada 03/02/2009. Akan memaklumkan kepada pembekal perisian sekiranya terdapat perubahan yang dilakukan.

3.24 CORPORATE TAX FILINGS

The first corporate tax filings for YA 2009 will be due (latest) August 2009 (5 months away). Some January financial year-end companies with simple activity may be ready for their filings earlier. The Institute would like to know the status of the new draft Forms C and R for the year of assessment 2009.

LHDNM:

Tarikh Pengeluaran Am Borang C dan R 2009 adalah 1 April 2009

3.25 DECENTRALISATION OF FILING TAX RETURNS

For 2008, taxpayers and tax agents may submit Forms B and BE to any Assessment Branch as well as the Central Processing Centre and to obtain proof of submission of the tax returns.

For 2009, the Institute would suggest that IRB extends this facility to all taxpayers and tax agents to submit all tax returns and the IRB to provide proof of submission by either manual means or by way of mechanised drop boxes (long-term measures) which can issue an automatically generated receipt.

LHDNM:

Borang nyata selain B dan BE tidak dibenarkan untuk dikemukakan di cawangan. Pengemukakan borang di cawangan akan melambatkan pemprosesan borang.

SUPPLEMENTARY ISSUES FOR DESIRE MEETING 01/2009

3.26 Notes to Schedule Tax Deduction (STD) for 2009

The Inland Revenue Board (IRB) has issued a press release to inform that the new Schedule of Monthly Deductions and the Explanatory Notes are available at website of IRB for use by employers to calculate tax deduction for 2009 remuneration. In the Notes on the website, the annual value of petrol provided by employer (page 8 of the Notes) is calculated based on prescribed value stated in the Public Ruling on Benefit in kind. As the amount of the prescribed value of the petrol (RM900) is less than the exemption granted (RM2,400) by the 2009 Budget proposal, it was indicated in the Notes that the petrol benefit is fully exempted.

Recently, there is a change in the treatment as seen from the same website recently. In the same example, the value of the petrol benefit is not RM900 but a value to be calculated based on the "Addendum to the Public Ruling No. 2/2004 on Benefit in kind. However, Addendum 1 and 2 do not refer to calculation of petrol benefit enjoyed by the employee. Addendum 3 which is supposed to incorporate the changes brought by the 2009 Budget has not yet been issued. In view of the situation, some taxpayers have taken the position that the original computation is correct and filed the return accordingly. Some of the small companies have already filed their Form E with the IRB even before the change of treatment.

LHDNM:

Akan memaklumkan Jabatan Dasar Percukaian berkenaan masalah kelewatan pengeluaran Tambahan Kepada Ketetapan Umum Bil. 2/2004.

3.27 e-filing BUG

The Institutes are informed by BRASSTAX that there is a Bug in the e-filing :

Affected Area: Borang B & BE

Location: HK-3

Description: Incorrect re-grossing of dividends

Result: Agents must resort to manual loading of the returns for the affected borang as the computed figures are inconsistent with the figures calculated through BRASSTAX and confirmed through manual calculation.

Detection: We became aware of the problem through a check that we had in our E-Filing System

LHDNM:

Persatuan Akauntan diminta memberi contoh agar LHDNM dapat menyemak / menjalankan ujian dalaman sistem e-Filing untuk mencari punca masalah tersebut.

3.28 New Form CP 55

The IRB has notified the professional bodies on 20 March 2009 that the new Form CP 55 (1-2009) was issued and made available at the website. However, the IRB's website still shows the old version of CP55 (1-2008)!

LHDNM:

Terlepas pandang untuk mengemas kini Borang CP55 [Pin. 2009] dalam laman web di bawah tajuk Lain-Lain Borang. Tindakan segera pengemaskinian akan diambil.

3.29 Slowing Down of e-Filing Loading Time

The Institutes are informed by some members that they have experienced the slowing down in log on to the e-filing system. The Institutes would like to bring to the attention of IRB that in view of the disallowance of tax agents to use the PDF format tax return forms from this year, it is expected that there will be a surge in the use of e-filing. In addition, due to the late issuance of rules and guidelines pertaining to allowance, perquisite, benefits in kind, transfer pricing, investment holding company, etc. there will be an increase in filings at the last minute. This would add burden to the system.

Last year's experience indicates that there will be a problem of overcrowding due to last minute filing. The Institutes would like to suggest that the IRB should increase the capacity of the e-filing system as soon as possible.

LHDNM:

LHDNM akan menyemak sistem e-Filing dan menjalankan ujian secara dalaman jika terdapat aduan. Sekiranya tiada masalah pada sistem, kemungkinan berpunca pada lokasi transaksi e-Filing dibuat atau sama ada

kapasiti komputer pengguna mencukupi atau tidak untuk menjalankan transaksi tersebut.

3.30 Dividend of Spouse in Joint Assessment

In the case of e-filing by individual who opts for joint assessment, there is no provision for disclosure of details of spouse's dividend income in e-filing. This may affect the decision of taxpayers to choose joint assessment.

LHDNM:

HK-3 perlu digabungkan bagi kes taksiran bersama.

4. HAL-HAL LAIN

4.1 Persatuan akauntan memaklumkan terdapat kes di mana:

- (i) pembayar cukai diaudit kali kedua dalam tempoh kurang dari dua tahun**
- (ii) penyiasatan dijalankan ke atas kes yang telah diaudit kurang daripada setahun.**

LHDNM

Keadaan ini sepatutnya tidak berlaku dan LHDNM akan mengambil maklum isu ini.

Tindakan : LHDNM (JPC)

4.2 Lanjutan Masa

Persatuan akauntan inginkan kepastian sama ada lanjutan masa akan diberi untuk pengemukaan borang secara elektronik, begitu juga Borang E 2008 di mana tarikh akhir pengemukaan adalah pada 31 Mac 2009.

LHDNM

Tuan Pengerusi memaklumkan bahawa lanjutan masa hanya akan diberi sekiranya berlaku masalah yang serius pada sistem dalaman LHDNM seperti apa yang telah berlaku pada tahun lepas. Sekiranya semuanya berjalan lancar, lanjutan masa tidak akan diberi.

5. PENUTUP

Tuan Pengerusi mengucapkan terima kasih kepada semua yang hadir dan menangguhkan mesyuarat pada pukul 12.00 tengah hari.