

**ISU-ISU YANG TELAH DIKEMUKAKAN OLEH PARA PESERTA**  
**DIALOG ISU-ISU OPERASI DAN TEKNIKAL DI ANTARA LEMBAGA HASIL DALAM NEGERI MALAYSIA (LHDNM)**  
**DENGAN PERSATUAN AKAUNTAN DAN PERSATUAN AKAUNTAN PERCUKAIAN PERINGKAT NEGERI PERAK 2015**

BIL	ISU	MAKLUM BALAS / PANDANGAN CAWANGAN
1	200% Automation capital allowance -Insufficient detail about the claim.	Rules on Income Tax (Automation Capital Allowance) will be issued by Ministry Of Finance.
2	Kebanyakan firma ejen cukai mengalami kesuntukan masa untuk mengendalikan kerja-kerja cukai <u>Cadangan</u> : Pihak Lembaga dapat menyediakan atau memberikan 'kaunter khas' bagi ejen cukai supaya dapat menghantar segala dokumen-dokumen tanpa menunggu ataupun mengambil tiket nombor.	Piagam pelanggan menyatakan tempoh layanan adalah 15 minit selepas nombor giliran diambil. Sehubungan itu cawangan merasakan tidak perlu diadakan kaunter khas bagi ejen cukai.
3	Pembayar cukai individu boleh mengenalpasti kedudukan cukai mereka apabila menggunakan 'PIN' sendiri semasa 'login' tetapi perkhidmatan ini tidak boleh diakses oleh ejen cukai. <u>Cadangan</u> : Ejen Cukai 'TAef' dapat melihat kedudukan cukai dan bayaran ansuran oleh pembayar cukai.	Only the taxpayer is allowed to access the e-Lejar by using the e-filing PIN. The tax agent can request the taxpayer to print a copy of the e-Lejar.

4	<p>Sec 90(3) Assessment – why is some cases the adjustment based in correct assessment is not made and collection unit still sends out demand letters.</p>	<p>SubSeksyen103 ITA 1967 “ tax payable under an assessment for a year of assessment shall be due and payable on the due date whether or not that person appeal against the assessment”</p> <p>Sehubungan itu, Unit Pungutan tetap akan menghantar notis tuntutan bayaran walaupun ianya Taksiran Seksyen 90(3).</p>
5	<p><b>New registration for Tax references for B and E</b></p> <p>There were on certain occasion the front officers could not give us the tax references for new registration? According to them either the personnel is on leave or absent from answering the call. Therefore, we have to wait for 2 weeks at least reply by mail.</p> <p>Suggest: to reduce the shortcomings by having a replacement personnel or reduce the post by email/fax or call the taxpayer (new) to obtain the references no.</p>	<p>Sekiranya pembayar cukai hadir dengan dokumen lengkap, pendaftaran fail boleh dibuat serta merta.</p> <p>Bagi urusan pendaftaran fail yang banyak melalui Ejen Cukai, tindakan lanjut akan dipanjangkan kepada Unit Pendaftaran Fail. Sekiranya terdapat kes-kes segera, pendaftaran akan dibuat di kaunter dengan syarat dokumen lengkap dikemukakan.</p>
6	<p><b>Registration Of New Files</b></p> <p>When registering new files, please ensure that the files are <b>activated</b> so that e-Filing can be done without a hitch. We have often come accross cases where we cannot proceed with e-Filing as it will be reflected as “Belum Didaftarkan”. We will then have to call up your office e-Filing Unit to do the</p>	<p>This is a technical issue that is being monitored by IRBM IT Team.</p>

	needful.	
7	<p><b>Travelling And Entertainment</b></p> <p>There are expenses on travelling and entertainment of client for business that could claimed as deduction against Employment Income.</p> <p>-Please state what are the types of travelling expenses or entertainment that qualify?</p> <p>-Is these <u>has to be separate</u> expenses altogether should he/she is a director of the Company.</p>	<p><b>Perbelanjaan Perjalanan</b></p> <p>Rujuk Ketetapan Umum 2/2013: Perkuisit Daripada Penggajian</p> <p><b>Perbelanjaan Keraian</b></p> <p>Rujuk Ketetapan Umum 3/2008 : Perbelanjaan Keraian</p>
8	<p><b>Benefit In Kind (BIK)</b></p> <p>Pekerja BIK (kenderaan) – Jadual yang disediakan.</p> <p>Pengarah BIK (kenderaan) berdasarkan amaun dibelanjakan/dituntut. Contoh petrol, tol, servis kenderaan serta telefon bimbit.</p> <p>Cara penilaian pembahagian manafaat – BIK dalam urusan persendirian dan urusan jualan/perniagaan atas amaun yang dituntut oleh pengarah yang dikenakan dalam urusan perniagaan.</p>	<p>Rujuk Ketetapan Umum 3/2013: Manfaat Berupa Barangan</p>

9	<p><b>LHDN Telephone Lines</b></p> <p>a) Sometime nobody answer the phone although we had called several time in a day.</p> <p>b) Trying to get through to LHDN, Ipoh is a tiresome exercise. Telephone number 05-5407888 appears to be extremely busy at certain times of the day. Can additional general lines be opened to the public?</p>	<p>Sekiranya menghadapi masalah, boleh hubungi terus Pegawai Perhubungan Awam di talian 05-5407849 atau 019-4120011 atau email kepada proipoh@hasil.gov.my Namun sekiranya masih gagal, boleh hubungi Pengarah Cawangan di talian 019-9861268</p>
10	<p>There was an instance for YA2013 the IRB database was wrong. When Form B completed it states that certain amount of tax was paid. Based on this info, no further tax paid. But subsequently, IRB said their database error and they want to levy interest.</p> <p>Please check whether we can rely on IRB database.</p>	<p>Bandingkan dengan rekod bayaran pembayar cukai dan sekiranya terdapat perbezaan sila mohon pengesahan dari Unit pungutan LHDNM. Sekiranya tidak berpuas hati, rayuan boleh dibuat kepada pihak LHDNM.</p>

11	<p><b>ABSENCE OF CURRENT ADDRESS/CHANGE OF ADDRESS IN BORANG BE 2014</b></p> <p>While submitting Borang BE through e-Filing, we find that there are no columns for Current Address or Change of Address to indicate the address of taxpayers which may result in taxpayers not receiving correspondence sent by LHDN. This will involve the writing of letters to LHDN which sometimes does not even reach respective units. Hope this issue can be considered in your 2015 Return Forms.</p>	<p>Section 89 Income Tax Act(ITA) 1967 requires a person chargeable to tax to inform the DGIR in writing within 3 months if there is a change of address. Formerly BE was just another medium to inform the DGIR. But BE would only be furnished by April each year which may be more then 3 months from the time of change of address. Thus taxpayers are advised to use e-<i>Kemaskini</i> to update the DGIR of any change of address.</p>
12	<p><b>Dismantling &amp; Destruction Of Farm Assets &amp; Equipments By Authorities</b></p> <p>As been highlighted in the media, many vegetable and flower farms in Cameron Highlands have suffered very heavy losses when relevant Authorities bulldozed and completely destroyed their assets, equipments as well as farm produce in relation to farming activities that were carried on by farmers on excess lands that have been cleared by the farmers who have not applied for Giant/Title for said farm lands. Many of them have lost a few hundred thousand Ringgits on cost of green houses, canopies, pipings, etc. Sales of their products such as vegetables, flowers, etc has been and will be badly affected especially so for the year 2015 and subsequent years and we believe many farmers will suffer losses for a few years to come.</p>	<p>Damaged farm assets and equipments written off in Profit and loss account does not qualify for deduction against gross income under section 33(1) of ITA 1967.</p>

	<p>We would like to seek your advice on how the issue of irrecoverable losses incurred on assets and farm equipments that has been damaged/destroyed by Authorities concerned could be treated in the Annual Accounts of the taxpayer. Could it be written-off in the P&amp;L Accounts as "Damaged Assets &amp; Farm Equipments written-off"? By doing so, will this be allowed as deductible expenses by LHDN?</p>	
13	<p><b>The Issuance Of CP522X By Unit Pungutan, Ipoh</b></p> <p>In many cases where CP522X had been issued to taxpayers by Unit Pungutan, Ipoh, we find that where Borang B submitted through e-Filing on 15th July for a certain Year of Assessment and payment towards tax raised was paid through the bank also on 15th July of that year concerned, penalty of 10% was raised on 16th July and followed by penalty of 5% on 13th September.</p> <p>Could we suggest that Unit Pungutan wait for a few days before checking your ledger to see whether payment has been received before issuing CP522X to respective taxpayer. This will save the hassle of taxpayers writing in letters of objections against the imposition of penalties and LHDN having to make necessary amendments thereto.</p>	<p>Bayaran sepatutnya diterima oleh LHDNM pada/sebelum 15/07/2015 ( bagi kes e-filing B/B) tidak tertakluk kepada tarikh bayaran dibuat di bank.</p> <p>Walaupun bagaimanapun sekiranya pihak tuan tidak berpuas hati, rayuan boleh dibuat ke Unit Pungutan</p>

14	<p><b>Improvement Of Website</b></p> <p>It is disturbing to note that the incidences of Hasil Website being “down” are quite frequent especially so when large numbers of taxpayers are rushing to submit their Returns through e-Filing. The words “<b>Gangguan Sistem e-Filing</b>” or “<b>Service Unavailable</b>” comes out often and since we are unable to submit Return forms through e-Filing during normal office hours we have to resort to taking files home to do e-Filing late at night or early mornings. We hope LHDN will look into this issue urgently and would suggest that any upgrading of your system be carried out after office hours or at night.</p>	<p>IRBM sincerely apologise for the inconvenients faced by the taxpayers and tax practitioners.</p> <p>The problem has been resolved. IRBM will ensure that the problem does not recur. <i>e-Filing</i> is one of IRBM’s main services under our <i>ezHasil</i> brand (electronic service delivery products). Thus IRBM always endeavours to improve its e-filing system for the benefit of its users.</p>
15	<ul style="list-style-type: none"> <li>- Blocked input tax GST – LHDN treatment.</li> <li>- Non GST resgistered businesses – LHDN treatment of input tax.</li> <li>- Input tax that are not claimable from JKED especially on exempted Goods and Services. Therefore could we claim the GST expenses under deductible expenses against business income.</li> <li>- What are the GST expenses are not allowable or do all GST expenses are allowable.?</li> <li>- Does the taxpayer whom not registered as GST taxpayer allowed to claimed all his/her input taxes?</li> </ul>	<p>Detail guidelines will be issued by IRB.</p>