MINIT MESYUARAT
MAJLIS DIALOG
ANTARA
LEMBAGA HASIL DALAM NEGERI
DAN
PERSATUAN AKAUNTAN BERTAULIAH
BIL. 1/2005

JABATAN PENGURUSAN HASIL
LEMBAGA HASIL DALAM NEGERI
16 FEBRUARI 2005

Minit Mesyuarat Majlis Dialog 1/2005
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Tempat : Bilik Gerakan, Tingkat 16, Blok 9
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Senarai kehadiran

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2	Pn. Hasmah Bt. Abdullah	Pengarah Wilayah Persekutuan Kuala Lumpur
3	En. Othman Bin Abdullah	Pengarah Jabatan Undang-Undang
4	Pn. Mazidah Bt. Ismail	Pengarah Negeri Selangor
5	Dr. Mohd Shukor Bin Hj Mahfar	Pengarah Jabatan Pengurusan Hasil
6	En. Che Omar Bin A. Rahaman	Pengarah Jabatan Pematuhan
7	Dr. Siti Mariam Bt. Che Ayub	Pengarah Jabatan Teknikal
8	Pn. Maridah Bt. Ludin	Pengarah Bahagian Naziran
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10	Y.M. Raja Kamarul Zaman Bin Raja Musa	Pengarah Bahagian Nasihat & Gubalan, Jabatan Undang-Undang
11	En. Sait @ Mohamad Sait Bin Ahmad	Pengarah Cawangan Petaling Jaya
12	En. Sabin @ Sapilin Bin Samitah	Pengarah Cawangan Syarikat, Kuala Lumpur
13	Cik Nurul Aim Bt Ahmad	Pengarah Cawangan Shah Alam
14	En. Kamaruzzaman Bin Hj. Ab. Salleh	Pengarah Cawangan Jalan Duta
15	Pn. Norimah Bt Senawi	Timbalan Pengarah Jabatan Pengurusan Hasil
16	Pn. Nor'aini Bt Jaafar	Pengarah, Bahagian Teknikal, Jabatan Teknikal
17	En. Joseph Teoh Hang Meng	Pengarah Cawangan Wangsa Maju
18	En. Mohd Nizom Bin Sairi	Pengarah Cawangan Pungutan Kuala Lumpur
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Bil.	Nama	Jabatan / Bahagian/ Cawangan/ Organisasi
20	En. Abd Aziz Bin Hashim	Pengarah Pusat Pemprosesan Jabatan Pengurusan Hasil
21	En Hassim Bin Shafiai	Pengarah Cawangan Kuala Lumpur Bandar
22	En. Zulkiflee Bin Md Tahir	Pengarah Cawangan Tidak Bermastautin
23	Cik Wan Azni Bt Wan Hassan	Wakil Pengarah Cawangan Klang
24	En. Mohd Muhye Bin Ambiyah	Wakil Pengarah Jabatan Siasatan
25	Pn. Mardziah Bt Musir	Wakil Pengarah Bahagian Penyelidikan dan Pembangunan
26	En. Muhamad Mustafa bin Said	Ketua Penolong Pengarah Pejabat Ketua Pengarah
27	Cik Puteh Mariah Bt Harun	Ketua Penolong Pengarah JPH
28	En. Aruljothi Kanagaretnam	Ketua Penolong Pengarah JPH
29	Cik Norhayati Bt Mat Kassim	Ketua Penolong Pengarah JPH
30	Pn. Lim Fang Lan	Ketua Penolong Pengarah JPH
31	Pn. Salamatunnajan Bt Besah	Ketua Penolong Pengarah JPH
32	Pn. Teoh Ai Suan	Ketua Penolong Pengarah JPH
33	Pn. Bidari Bt Ahmad Sapawi	Ketua Penolong Pengarah JPH
34	Pn. Rahimah Bt Abdullah	Wakil Pengarah Bahagian Khidmat Korporat
35	Dr. Veerinderjeet Singh	MIA
36	En. Raymond Liew	MIA
37	Cik Pauline Tam	MIA
38	Cik Cheong Li Wei	Secretariat MIA
39	En. Quah Poh Keat	MIT
40	En. Harpal Singh	MIT
41	Cik Sunita Nathan	Secretariat MIT

Bil.	Nama	Jabatan / Bahagian/ Cawangan/ Organisasi
42	Cik Eow Siew Lee	Secretariat MIT
43	En. Beh Tok Koay	MICPA
44	En. Ong Lay Seong	MICPA
45	Pn. Phoon Sow Cheng	MICPA
46	Pn. Melissa Yeoh	MICPA
47	En. Peter Lim	MAICSA
48	En. Tang Kok Kee	MAICSA
49	Cik Olivia Oon	MAICSA
50	En. Nik Shahron Anuar bin Nik Omar	MATA

Urusetia:

1	Pn. Marhaini Bt Mahmood	Ketua Penolong Pengarah JPH
2	En. Md Seniman Bin Selamat	Penolong Pengarah JPH

1. Pendahuluan

1.1 Tuan Pengerusi mengalu-alukan kehadiran wakil-wakil dari MIA, MIT, MICPA, MAICSA dan MATA ke majlis dialog ini. Beliau memperkenalkan pegawai-pegawai dari LHDN yang hadir dalam mesyuarat. Seterusnya beliau menjemput wakil persatuan memperkenalkan wakil masing-masing.

1.2 Tuan Pengerusi seterusnya menjemput wakil rakan dialog untuk membentangkan isu-isu yang ingin dibincangkan.

2. Isu dari MIA/MICPA/MIT

2.1 ***Section 107C(3) of Income Tax Act, 1967***
(refer to Minutes of Operations dialogue held on 9 March 2004)

The estimated tax payable for a year of assessment should not be lower than the revised estimated tax payable (ETP) for the immediately preceding year of assessment. In view of the lower corporate tax rate of 20% for companies having a paid-up capital of RM2.5million with chargeable income of up to RM500,000, there will be instances where the tax liability may be lower than the revised ETP of the immediately preceding year.

The Institutes would like to seek clarification whether in such cases, submission of ETP would be accepted based on the lower chargeable tax liability and not based on the revised ETP of the immediately preceding year of assessment.

The IRB has stated that Section 107C(3) is applicable. A company has to submit CP204 together with an appeal letter with valid reasons to Pusat Pemprosesan for consideration. Approval is not granted automatically.

In this regard, the Institutes would like to know the reason why the approval cannot be granted automatically.

Jawapan:

Pembayar cukai perlu menghantar CP204 bersama surat rayuan yang menyatakan alasan mengenai anggaran cukai kurang daripada amaun yang ditetapkan oleh undang-undang. Rayuan akan dipertimbangkan mengikut merit sesuatu kes.

2.2 ***Grace Period for Notices of Assessment***
(refer to Minutes of Operations dialogue held on 9 March 2004)

The Institutes would like to reconfirm whether the grace period of 14 days is granted for the payment of tax due under a Notice of Assessment. The Institutes would also like to seek confirmation whether the grace period is extended to the payment of Notices of Assessment relating to Real Property Gains Tax (RPGT).

The IRB had explained that a grace period is given to take into consideration the postal delay and had advised taxpayers to submit their tax returns on time to avoid any unnecessary trouble in the future.

The Institutes would like to reconfirm that the concession has not been changed and that penalties will only be imposed on payments received after 44 days from the date of the notice of assessment. The professional bodies would also like to confirm whether this concession is also applicable to notice of assessments for real property gains taxes. The professional bodies also request the IRB to inform them should there be any changes to the concession.

Jawapan:

i. **Cukai Pendapatan**
Bagi Cukai Pendapatan, notis taksiran menggunakan tarikh notis dicetak. Kelonggaran diberi kepada pembayar cukai untuk menjelaskan bayaran dalam tempoh tambahan **14 hari selepas tempoh notis.**

ii. **Cukai Keuntungan Harta Tanah (CKHT)**
Bagi Cukai Keuntungan Harta Tanah, tarikh notis adalah 14 hari ke hadapan dari tarikh notis sebenarnya dicetak. Oleh itu bayaran hendaklah dibuat dalam tempoh **30 hari dari tarikh notis taksiran.**

iii. Secara keseluruhannya, pembayar cukai diberi masa **44 hari** untuk membayar cukai mereka (Cukai Pendapatan dan CKHT).

2.3 ***Lost/Misplaced Documents***
(refer to Minutes of Operations dialogue held on 9 March 2004)

The Institutes propose that where an original document is lost or misplaced, a certified true copy or a statutory declaration confirming the lost or misplaced document be accepted by the IRB as proof of documentation.

The IRB emphasised that every copy of the document where its original is lost, should be certified by the Companies Commission of

Malaysia (CCM) before the copy is submitted to the IRB. If the said document is an agreement, the IRB will review it based on case to case basis.

The professional bodies would like to highlight that certification of misplaced documents by the CCM may not be practical for all the missing documents. It may only be applicable to important documents such as licences, permits, agreements, etc. For those less important documents such as invoices and receipts, the Institutes propose that a certified true copy or a statutory declaration confirming the loss of the document be sufficient.

Jawapan:

i. Sekiranya dokumen dikeluarkan oleh Suruhanjaya Syarikat Malaysia (SSM), maka pengesahan dokumen hendaklah dibuat oleh SSM. Manakala untuk dokumen-dokumen lain, salinan hendaklah disahkan oleh pihak yang mengeluarkan dokumen berkenaan.

ii. Persatuan Akauntan diminta untuk mengemukakan senarai dokumen-dokumen yang memerlukan pengesahan untuk pertimbangan LHDN.

iii. Pengesahan dokumen-dokumen lain adalah mengikut merit.

2.4 ***Fund for Tax Refund***

The 2005 Budget proposed that a portion of the income tax collected be kept in a fund known as "Fund for Tax Refund" to expedite the process of income tax refunds.

The professional bodies welcome the Government's initiative in setting up such a fund and would like to seek the IRB's clarification on the following matters:

a. Whether the fund will be a revolving fund i.e. the initial amount placed in the Fund will be replenished automatically from the tax collections;
b. Whether the repayment procedures in the assessment and collection branches will be reviewed to improve the delivery system i.e. the time taken in processing a tax refund;
c. Whether the excess credits will be automatically used for set-off against the current year tax installments or is the taxpayer required to apply to the IRB for such a set-off;
d. Whether the IRB will stipulate a time frame within which the

tax credits will be refunded;

e. ***Whether the IRB will issue any guideline on the criteria that will be applied in processing refunds and the procedure to be followed in respect of offsets and refunds of tax overpaid. The Institutes believe this is an area that is important in the interest of governance and transparency so that no one gets special treatment;***

f. ***Whether there would be any priority given to individuals over other taxpayers or will all the taxpayers be treated equally; and***

g. ***Whether the IRB will prepare a refund cheque for an individual taxpayer who has a refund of less than RM10,000 and whether the same treatment will be applied to corporate taxpayers as well or will all cheques be prepared by the Accountant-General's Department.***

<u>Jawapan</u>:

a. Peruntukan dana dalam Tabung Bayaran Balik Cukai Pendapatan (TBBCP) adalah mencukupi untuk bayaran balik baki kredit.

b. Secara umumnya, bayaran balik yang disebabkan oleh terlebih bayar (*overpayment*) tidak akan diaudit. Bagi bayaran balik yang disebabkan oleh kredit cukai Seksyen 110, tindakan audit akan dilakukan.

c. Jika terdapat baki kredit dalam akaun, bayaran balik akan dilakukan. Walau bagaimanapun, *offset* akan dibenarkan sekiranya terdapat permohonan daripada pembayar cukai.

d. Pada keseluruhannya, pembayaran balik diproses dalam tempoh tiga bulan. Untuk mempercepatkan bayaran balik, disyorkan pembayar cukai menggunakan *e-filing* untuk mengembalikan borang cukai pendapatan.

e. Tiada garis panduan yang akan dikeluarkan. Sila rujuk jawapan perenggan 2.4 c di atas.

f. Semua pembayar cukai diberi layanan yang sama dalam urusan percukaian.

g. Perbincangan dengan Perbendaharaan dan Jabatan Akauntan Negara sentiasa diadakan untuk menentukan mekanisma bayaran balik supaya prosedur bayaran balik dapat berjalan dengan lancar. Buat sementara waktu, amalan sekarang akan diteruskan.

2.5. ***Exemption on Retirement Benefits***

It is proposed that income tax exemption be given on retirement benefits up to RM6,000 for each completed year of service if the retirement takes place on reaching the compulsory age of retirement pursuant to a contract of employment or collective agreement at the age of 50 but before 55 and that employment has lasted for ten years with the same employer or with companies in the same group.

As the proposal is effective from year of assessment 2003, the Institutes would like to seek confirmation whether the affected taxpayers will have to submit the revised tax returns and apply for the tax refunds individually.

Jawapan:

Hanya Tahun Taksiran 2003 sahaja yang terlibat. Pembayar cukai hendaklah mengemukakan rayuan ke cawangan LHDN yang berkenaan supaya taksiran dapat disemak semula.

2.6 ***Filing of Income Tax Returns for Taxpayers other than Companies***

It has been proposed in the 2005 Budget that the deadline to file tax returns by sole proprietors, partnerships, clubs and associations be extended from 30 April to 30 June each year.

The professional bodies welcome the proposed change to the legislation. However, it is proposed that the extension of tax filing deadline of 30 June be extended to include those persons who are not carrying on a business. This will enable a consistent tax filing deadline for all persons other than a company, trust body or co-operative society.

2.6.1 With regards to the Budget proposal, the Institutes would like to seek clarification on the following matters:

a. whether the IRB will determine the filing deadline based on OG or SG categories and whether the OG cases will be automatically allowed to file tax returns by 30 June;

b. whether an individual who has a SG number but with a commission-based business activity will be allowed to file the tax return by 30 June;

c. whether an individual who starts a business during the year will be allowed to self-determine the filing deadline or is required to inform/seek approval from

the IRB on the 30 June filing;

d. ***whether the filing deadline of the tax return for joint assessment of husband and wife is on 30 June if either party has a business source; and***

e. ***whether an individual who has no business source but receives a Form B has to file the tax return on 30 April.***

2.6.2 As the proposal is effective from year of assessment 2004, the Institutes would like to seek confirmation that it takes effect for tax returns filed in Year of Assessment 2004. If so, where a sole proprietor filed late on 15 May 2004, would the penalty be waived automatically or would the taxpayer need to pay the penalty and then appeal for a waiver.

Jawapan:

2.6.1 Lanjutan masa tidak akan diberi kepada mana-mana kategori pembayar cukai. Borang hendaklah dikemukakan mengikut tarikh yang ditetapkan oleh undang-undang. Sekiranya pembayar cukai tidak menerima borang cukai pendapatan. borang-borang tersebut boleh dimuat-turun dari laman web LHDN. Borang BE juga boleh diisi melalui *e-filling*.

a. LHDN tidak lagi menentukan tarikh pengembalian borang mengikut jenis fail SG atau OG tetapi mengikut **punca pendapatan** yang dilaporkan oleh pembayar cukai.

b. Sekiranya pembayar cukai SG menerima **punca pendapatan perniagaan**, maka beliau hendaklah mengisi Borang B dan mengembalikannya **pada atau sebelum 30 Jun.** Untuk menentukan punca pendapatan sama ada perniagaan atau bukan perniagaan, kes berkenaan perlu disemak terlebih dahulu.

c. Apabila pembayar cukai menerima **punca pendapatan dari perniagaan**, tarikh akhir pengemukaan borang adalah **30 Jun** dan beliau hendaklah menggunakan Borang B. Borang tersebut boleh didapati dari pejabat LHDN atau dimuat turun dari laman web LHDN.

d. Ya.

e. Ya.

2.6.2 Pembayar cukai hanya akan dikenakan penalti jika mengembalikan borang selepas tarikh yang ditetapkan.

2.7 ***Submission of Revised Tax Return for Individual (Year of Assessment 2004)***

Under the Self-Assessment system of taxation, the IRB is deemed to have raised an assessment on an individual on the date the tax return is submitted. Based on verbal confirmation given by the IRB to a member of the professional bodies, it is understood that any amendments to the 2004 tax return submitted would not attract any penalty so long as the amendments to the tax return are submitted to the IRB before the due date of 30 April 2005.

A situation arises in the case where an individual exercises part of his employment outside Malaysia and his overseas duties are assessed as being incidental to the exercise of his Malaysian employment. Part of his income is thus taxed in the foreign country (a non-treaty country) and in Malaysia. A unilateral credit for foreign tax suffered is due to the individual and a claim for such credit is to be supported by the tax return submitted (due in May of each year) in the foreign country. However, as his Malaysian tax return for the year of assessment 2004 would be due for submission by 30 April 2005, he would not be able to determine the actual foreign tax to be suffered since his foreign tax return would only be filed after April 2005. He may only be able to estimate the foreign tax suffered on his income from the exercise of his overseas duties for the purpose of the claim for unilateral relief at the point of submission of his Malaysian return and submit an amended tax return when the actual foreign tax suffered is determined upon submission of his foreign tax return.

The professional bodies would like to seek clarification whether the individual would be liable to penalty for amending the tax return after the due date for submission of the Malaysian tax return, i.e. after 30th April 2005 under the above circumstance.

Jawapan:

Mengikut undang-undang, sekiranya pembayar cukai mengembalikan borang cukai pendapatan pada/sebelum 30 April, ianya dianggap sebagai taksiran disifatkan (*deemed assessment*). Walau bagaimanapun,

- LHDN memberi kelonggaran untuk tidak mengenakan penalti sekiranya pembayar cukai membuat pindaan **pada atau sebelum 30 April**.

- Sekiranya pindaan dibuat selepas 30 April, pembayar cukai boleh membuat rayuan dengan menyertakan surat rayuan atau Borang Q bersama-sama borang cukai pendapatan. LHDN akan mempertimbangkan rayuan mengikut merit kes tersebut.

2.8 ***Extension of Filing Deadline for December year-end Companies***

Members of the Institutes have reported difficulties in coping with the volume of tax returns that need to be filed for December-year-end companies in July every year despite taking various measures such as increasing manpower, etc.

Since taxes are being paid by companies under the installment scheme, the Institutes would like to request the IRB to grant an administrative concession of an automatic two-week extension of time to file the tax returns for December year-end companies. The two-week extension of time is needed by the tax agents to handle the large volume of tax returns for such companies.

Jawapan:

Bagi syarikat yang menutup akaun pada 31 Disember, Borang C (termasuk Borang R) hendaklah dikembalikan mengikut tarikh yang ditetapkan oleh undang-undang (pada atau sebelum 31 Julai 2005). Walau bagaimanapun, jika borang **diterima** oleh LHDN dalam lingkungan masa 14 hari (pada atau sebelum 14 Ogos 2005), penalti tidak akan dikenakan ke atas pembayar cukai.

2.9 ***Filing of Revised Tax Return and Revised Form C***

Currently, there seems to be no legal basis for a taxpayer to submit a revised tax return and revised Form C in cases where genuine unintentional errors or omissions are made by the taxpayer.

It is proposed that a provision be introduced in the tax legislation to accommodate the revision of a tax return and submission of a revised Form C by taxpayers within 30 days from the date of filing of the original tax return and Form C and no penalty should be imposed under such circumstances.

Jawapan:

LHDN berpendapat bahawa peruntukan undang-undang yang sedia ada adalah yang paling sesuai dalam sistem percukaian di Malaysia buat masa ini.

2.10 ***Tax Payments***

Members of the Institutes have faced some problems when making payment at the authorized banks or at the IRB payment counters. The problems faced include the system not being online, wrong coding of *payment, incomplete information, etc.*

To solve the above problems, the Institutes suggest that a payment system similar to e-banking facilities of commercial banks be introduced for STD payments, tax installments, final tax payments, etc. The said payment system would allow, where necessary and with authority, the tax agents to access their clients' account (according to authorization key/password/security electronic card) to make payments, obtain receipts for payments made, print out the report of the outstanding balance and enquire about the status. It will also allow taxpayers to make tax payments more efficiently.

Jawapan:

Pembayar cukai boleh menggunakan kemudahan yang telah disediakan oleh bank seperti e-banking : *biz-channel.com* di Bumiputra Commerce Bank Berhad dan *PbeBank.com* di Public Bank Berhad. Untuk memastikan kod bayaran dan maklumat yang betul diisi, slip bayaran yang dikeluarkan oleh LHDN seperti CP 501 hendaklah dirujuk semasa bayaran dibuat.

LHDN meminta Persatuan Akauntan menasihati pelanggan mereka, terutamanya majikan dari organisasi yang besar, supaya menggunakan *e-banking* atau disket untuk bayaran PCB.

2.11 ***CP200 Installment Payment for Individual Taxpayers***

The Institutes have been notified that the IRB has disallowed an individual taxpayer to offset his clear tax credit (after Form JR had been issued) against the installment payment as stated in the YA2004 CP200 installment scheme. The reason given was that any changes to the CP200 had to be made before 30 June 2004. After that, no changes are allowed including offsetting the installment payment with the tax credit available. According to the IRB officer, the tax credit available has to be carried forward to YA 2005 and only be allowed to be utilized when the new CP200 is issued.

The Institutes are of the opinion that 'no changes after 30 June 2004' should be in respect of the installment scheme and amounts. In addition, the Institutes would like to seek confirmation on whether the treatment of the tax credit (after Form JR was issued) for a company would also be applicable to an individual taxpayer.

Jawapan:

Pindaan terhadap CP500 (dahulu dikenali sebagai CP200) hendaklah dibuat **pada atau sebelum 30 Jun** dalam tahun asas. Mesyuarat telah bersetuju bahawa isu yang dibangkitkan tidak berlaku lagi.

Pengeluaran Borang JR tidak bermakna terdapat baki kredit dalam akaun pembayar cukai kerana mungkin masih terdapat debit yang tertunggak. Sekiranya terdapat kredit yang jelas (*clear credit*), selepas Borang JR dikeluarkan, penggunaan kredit tersebut adalah sama bagi syarikat dan individu iaitu sama ada dibayar balik atau *offset* jika terdapat permohonan dari pembayar cukai.

2.12 ***Schedular Tax Deductions (STD)***

The Institutes have been informed of certain problems and difficulties faced by small companies in implementing the STD as well as the fact that penalties imposed for unintentional mistakes are too severe.

A member has come across a situation whereby a penalty of RM200 was imposed for each mistake irrespective of the amount under deducted. Most of the under deduction was merely RM12 per month due to over-claiming child relief. This was due to the fact that a partially qualified staff was handling the matter as the small company could not afford to employ an accountant. The severe penalty imposed for the unintentional mistakes increases the burden of such companies.

The STD schedule is also not easily understood by some of the accounting staff especially the computation of tax deduction on monthly remuneration including bonus. On the other hand, the IRB officer does not provide guidance on STD to every company. The STD table and forms are not sent to all companies and sometimes it is difficult to obtain the forms from the IRB.

In this regard, the Institutes request the IRB to be flexible and give due consideration in imposing a penalty for the same repeated mistakes. The Institutes are of the opinion that a penalty of RM200 for a mistake of under deduction of RM12 is too severe. Hence, the professional bodies would like to suggest that a penalty based on a reasonable percentage of the total under-deduction be imposed instead of a flat penalty of RM200 for each mistake. It is also hoped that the education campaign be further reinforced.

Jawapan:

Mengikut amalan LHDN dalam pengendalian PCB, kompaun yang dikenakan adalah mengikut kesalahan yang dilakukan bagi sesuatu bulan (*month to month basis*). Tindakan tegas akan dikenakan ke atas majikan jika didapati melakukan kesalahan kerana PCB melibatkan wang pembayar cukai.

Untuk makluman Persatuan :

i. Jadual PCB, Formula Pengiraan PCB dan Penerangan tentang PCB boleh dirujuk melalui laman web LHDN;

ii. Jadual PCB dan Borang CP39 boleh diperolehi di semua cawangan LHDN;

iii. Taklimat PCB sentiasa diberikan kepada majikan-majikan dari semasa ke semasa. Majikan yang memerlukan taklimat khas tentang PCB perlu memohon kepada Bahagian Khidmat Korporat supaya pegawai LHDN dapat memberi taklimat dan panduan tentang PCB dan percukaian di premis majikan.

   Unit PCB (UKM dan Penguatkuasaan) Cawangan Pungutan Kuala Lumpur memberi taklimat mengenai PCB dan perisian PCB kepada majikan pada setiap hari Selasa dan Khamis. Manakala di peringkat cawangan juga ada mengadakan taklimat PCB kepada majikan;

iv. Adalah menjadi tanggungjawab majikan untuk memastikan pegawai mereka memahami cara-cara pengiraan PCB dilakukan. Jika terdapat sebarang masalah, pegawai LHDN di Cawangan Pungutan sentiasa bersedia untuk memberi penerangan dan bantuan tentang pengendalian potongan dan bayaran PCB.

2.13 ***STD Deductions from Bonus or Director's Fee***

The Institutes have been informed of problems faced in respect of STD deductions from bonus or director's fees for the year 2003 which is to be paid in year 2004.

The Form CP 39 (another separate Form CP 39 is used for current month salary payment) was used and identified as the STD deduction for payment of director's fee for the year 2003. However, the above payment was keyed in as tax payment for year of assessment 2004 and cannot be reversed/adjusted to reflect it as a payment of additional tax for year of assessment 2003. This could result in a penalty for late payment if it is not keyed in as a payment for the year of assessment

2003.

The Institutes seek clarification from the IRB on the features of the computer system and the inflexibility of the system and the IRB's course of action to resolve this recurrent problem.

Jawapan:

Sekiranya majikan tidak mengisi Borang CP 39 dengan lengkap semasa membuat bayaran yuran pengarah atau bonus, maka bayaran akan diresitkan mengikut tahun semasa. Sekiranya terbukti bahawa majikan telah memberi maklumat yang betul tetapi bayaran diresitkan sebagai tahun yang salah, majikan boleh merujuk kepada Cawangan/Unit Pungutan yang berkenaan untuk penyelarasan. Majikan dikehendaki mengikut arahan yang terdapat dalam Nota Penerangan semasa mengisi Borang CP 39.

2.14 ***Penalties under Section 107C(9) of Income Tax Act, 1967***

The IRB confirmed in the previous dialogue held on 9 March 2004 that any penalty imposed under Section 107C(9) for late payments of installments under CP204/CP204A will be waived if a taxpayer had nil tax payable on submission of the tax return for that year of assessment.

The Institutes would like to seek confirmation whether a penalty will be imposed under Section 107C (9) in cases where there is a tax liability and the installments were not paid because the installments that have been paid earlier had exceeded the final tax liability. If a penalty would be imposed under such circumstances, the penalty should be waived upon an appeal by the taxpayer. The Institutes would like to bring to the attention of the IRB that it is unfair and not in the spirit of the self assessment system to subject a taxpayer to penalties for late payment of installments when the installment payments paid to date are equal or even more than the actual tax liability.

Jawapan:

Pembayar cukai hendaklah membuat rayuan. Pertimbangan akan diberikan mengikut merit kes tersebut.

2.15 ***Penalties Imposed on Late Tax Payments***

The professional bodies note that the IRB has, of late, imposed late payment penalties on payments made a long time ago. In some cases, the penalties were reported to be relating to payments made more than ten years ago. The taxpayers face difficulties in attempting to trace their records due to the long period of time that has passed. Taxpayers have no avenue to appeal as they had difficulties tracing their records to substantiate the appeal or prove that they have made the payments in time.

a. *<u>Tax payments made through banks</u>*
Members of the Institutes have experienced numerous cases where even though payments were made within the stipulated date, sometimes as far back as four months ago, yet compound notices were still being issued by the IRB.

Upon checking with the IRB, our members were told to ignore these compound letters. However, clients of our members are uneasy with such advice as there are no official cancellation letters.

b. *<u>Settlement of tax through installments</u>*
The Institutes note that the IRB has issued compound letters stating that the tax liability has not been settled, notwithstanding that approval has been granted by the IRB to settle the tax liability through installments.

c. *<u>Notification of Increase of Income Tax (CP 17) For Y/A 2002</u>*
Members of the Institutes have been receiving CP 17 (in respect of year of assessment 2002) with penalties of 10% and 5% being imposed on the purported tax balance, where taxes for that year of assessment has been fully settled within the stipulated time period.

d. *<u>Late Issue of Tax Payment Receipts</u>*
Payments have been sent by courier service and received by IRB, Cawangan Pungutan KL, within the stipulated time period. However, the receipts were printed at a much later date, resulting in penalties imposed under Section 107B (3) of the Income Tax Act. As a result, documentary evidence had to be forwarded before penalties could be withdrawn causing unnecessary work for the tax agent.

e. *<u>Offsetting of spouse tax credit</u>*
The Institutes have been informed that the IRB has issued compound letters for non-payment of the wife's tax liability, notwithstanding that the IRB had approved an application to

offset the tax credit of the husband against the tax liability of the wife.

The Institutes would like to seek clarification from the IRB as to the time frame taken to update its records based on the different scenarios/issues listed in items (a) to (e) above. In this regard, the professional bodies appeal to the IRB to impose late payment penalties correctly and refrain from imposing penalties on short payments made more than seven years ago.

<u>Jawapan</u>:

a. Tindakan kompaun diambil berdasarkan **tarikh bayaran diterima** oleh LHDN. Jika bayaran PCB diterima pada atau sebelum 10hb bulan berikutnya, kompaun lewat bayar tidak akan dikenakan walaupun resit dikeluarkan selepas 10hb.

   Bagi kes-kes di mana kompaun telah dikenakan walaupun bayaran dibuat dalam masa yang dibenarkan, majikan perlu kemukakan maklumat kes tersebut kepada cawangan yang berkenaan untuk rujukan dan semakan lanjut.

b. Pembayar cukai boleh membuat rayuan dan penalti boleh dibatalkan.

c. Pembayar cukai boleh membuat rayuan dan penalti boleh dibatalkan.

d. Seperti yang dimaklumkan pada Majlis Dialog 9 Mac 2004, penalti dikenakan mengikut **tarikh bayaran diterima** oleh LHDN dan bukannya mengikut tarikh resit dicetak. Sekiranya penalti telah dikenakan walaupun bayaran telah dibuat dalam tempoh yang dibenarkan, rayuan bersama-sama buktinya boleh dibuat supaya penalti tersebut dibatalkan.

e. Penalti telah dikenakan kerana tiada bayaran dalam akaun isteri. Ini adalah kerana kemungkinan berlaku kelewatan semasa pemindahan kredit dari akaun suami ke akaun isteri. Pembayar cukai boleh membuat rayuan terhadap kes ini supaya penalti dapat dibatalkan.

2.16 ***Penalties for Under-Estimation***

Our members have noted that penalties are being regularly imposed when, during a tax audit, taxpayers are found to have reported a lower tax liability e.g., where expenses are wrongly claimed resulting in a lower tax liability.

The Institutes had sought clarification on the following:-

Will penalties be imposed if the audit adjustments made by the IRB result in a higher tax payable as compared to the estimate or revised estimate submitted by the taxpayers vide the Form CP204 or CP204A?

According to the minutes of the dialogue with the Tax Audit & Investigation Division on 2 October 2003, the IRB clarified that any penalty for underestimation would be imposed upon comparison with the tax liability per the deemed assessment and the estimate or revised estimate submitted by the taxpayers vide the Form CP204/CP204A. The Chairman proposed that the above issues be also raised and discussed with the Operations Division of the IRB.

*However, the minutes of the dialogue with the Operations Division on 9 March 2004 had erroneously stated that the Tax Audit & Investigation Division had stated the following: **'The IRB clarified that a penalty would be imposed if the tax liability (after audit adjustments made by the IRB) is higher than the deemed assessment and not against the estimate or revised estimate submitted by the taxpayers vide the Form CP204/CP204A'**. The IRB Operations Division commented in the minutes of the previous dialogue held on 9 March 2004 that **"The above comment is in order"**.*

In this regard, the professional bodies would like to reconfirm that the IRB will not impose any penalties under Section 107C(10) if the audit adjustments result in higher tax payable compared to the estimate or revised estimate of tax liability submitted by the taxpayer via Form CP204/CP204A. The comparison of actual tax liability and estimated tax liability will be based on the actual tax at the time of the submission of the tax returns and will not be based on the revision of the tax liability following a tax audit.

Jawapan:

"Cukai sebenar" bagi maksud pengenaan seksyen 107C(10) adalah mengikut **taksiran disifatkan** (*deemed assessment*).

2.17 ***Waiver of Penalty under Section 107C(11)***

Under the provisions of the Income Tax Act, the DG is given the discretionary power under Section 107C (11) to waive penalties for under-estimation of tax on the grounds of "good cause".

It is proposed that guidelines be issued by the DG on instances which the DG would consider as valid "good cause" to waive the penalty for under-estimation of tax.

Jawapan:

Jawapan Majlis Dialog pada 9 Mac 2004 dikekalkan. Tiada garis panduan yang akan dikeluarkan. Pertimbangan adalah bergantung kepada merit sesuatu kes.

2.18 ***Appeal Against an Assessment***

The IRB informed in the previous dialogue held on 9 March 2004 that if the taxpayer disagrees with the assessment when submitting the Form C, he could appeal against the assessment by submitting a completed Form C together with an appeal letter and Form Q to the IRB.

The Institutes would like to highlight that according to Paragraph 3.3.3 of Public Ruling 3/2001: Appeal against an Assessment, an appeal made by way of a letter is also acceptable. In this regard, the Institutes would like to seek confirmation whether a letter of appeal is sufficient for this purpose.

Jawapan:

Surat rayuan adalah mencukupi. Walau bagaimanapun, sekiranya kes rayuan tersebut tidak boleh diselesaikan di peringkat LHDN, Borang Q hendaklah dikemukakan.

2.19 ***Qualified Tax Agents under Section 153 of the ITA, 1967***

Currently, there are a lot of cases where clients engage the services of unqualified tax practitioners as they are not aware about tax agents as stipulated under Section 153 of the Income Tax Act 1967.

The Institutes suggest that in order to educate taxpayers on the need to engage qualified tax agents, the Institutes propose that the qualification and definition of a tax agent as defined under the above section should be inserted in the tax return forms or in the explanatory notes.

Jawapan:

Persatuan Akauntan diminta untuk mengemukakan senarai juruaudit berlesen supaya dapat melengkapkan senarai yang ada pada LHDN. LHDN akan memasukkan senarai ejen cukai yang layak ke dalam laman web Hasilnet. Persatuan Akauntan akan mengemukakan senarai firma-firma yang berkenaan.

2.20 *Effective Utilisation of Information/Role of Tax Agents*

The Institutes have been informed of visits by teams of IRB officers to the office premises of auditors/tax agents in October 2004 to obtain information about taxpayers who have not submitted tax returns. These visits were unannounced and caused disruption to the business activities of members as a lot of time was involved in extracting information and dealing with the IRB officers. In addition, tax agents were busy with finalizing tax returns due for submission at the end of October.

It should be noted that in some cases, the tax agents had ceased to act for some taxpayers and relevant letters had been sent to the IRB. For some, the tax agents themselves did not have the latest information on the whereabouts of some taxpayers. In most cases, a lot of time and effort was involved in searching for the information requested. In some situations, a tax agent was asked to complete a form about the details of clients.

The professional bodies would suggest that the IRB utilizes the information that it currently has in its databases and ensure that all correspondence is processed on a timely basis before it resorts to taking action such as visiting audit/tax firms. If the IRB wishes to obtain information from audit/tax firms, it should provide advance written notification so that the firms have adequate time to compile the relevant data without creating undue disruption to business operations. Further, it must be noted that the tax agents are acting for clients and there is a professional duty to communicate with clients before releasing specific information to other parties (including the IRB). Members have no issue with co-operating with the IRB but professionalism and fair play is paramount. In this context, the Institutes are also concerned about the comments attributed to the IRB on the front age of the NST on Sunday, 7 November 2004 which appears to reflect a misperception about the duties of tax agents. It is hoped that all parties are fully aware of the role/duties of tax agents.

Jawapan:

Operasi audit yang dilakukan baru-baru ini hanya dilaksanakan ke atas pembayar cukai yang telah gagal mengembalikan borang cukai pendapatan. Manakala premis ejen cukai dilawati kerana semua alamat pembayar cukai yang dirujuk dalam sistem hanya mempunyai alamat ejen cukai tersebut sahaja.

Lawatan tersebut bertujuan untuk mendapat maklumat lebih lanjut tentang pembayar cukai. LHDN berharap agar semua pihak akan lebih berdisiplin dan mematuhi peraturan percukaian yang telah ditetapkan. Sekiranya terdapat pembayar cukai yang enggan mematuhi peraturan, ejen cukai boleh melaporkan kepada LHDN supaya tindakan sewajarnya dapat diambil oleh LHDN ke atas pembayar cukai berkenaan.

LHDN akan memaklumkan senarai pembayar cukai dalam tempoh yang mencukupi kepada ejen cukai untuk tujuan audit.

2.21 ***STD Audit***

Currently, the IRB performs a STD audit without any advance notice being given to the taxpayers. This can be disruptive to the business operations of taxpayers.

The Institutes would like to suggest that advance notice be given to taxpayers before a STD audit is performed by the IRB.

Jawapan:

Dalam kebanyakan kes, notis akan dikeluarkan kepada majikan sebelum operasi audit dijalankan oleh LHDN. Walau bagaimanapun bagi kes-kes tertentu, LHDN boleh membuat lawatan audit tanpa memberitahu majikan terlebih dahulu.

2.22 ***Statements of Accounts***

Members of the Institutes have been informed by the IRB branch offices that they have been instructed by the IRB, HQ not to print the statement of accounts to enable taxpayers to reconcile their outstanding tax balance.

The Institutes seek clarification from the IRB as to the rationale for this decision.

Jawapan:

Akaun atau lejar pembayar cukai adalah untuk urusan dalaman LHDN sahaja. Pada setiap tahun, pembayar cukai akan menerima Penyata Akaun tahunan untuk menyemak transaksi cukai mereka. Sekiranya pelarasan akaun perlu dilakukan, Cawangan/Unit Pungutan akan mengeluarkan penyata pengiraan cukai (*tax computation*) untuk rujukan pembayar cukai.

2.23 ***Approved Donations and Permitted Expenses***

Currently, the rounding of calculations of various items such as Approved Donations and Permitted Expenses has been done as a matter of practice. Based on the notices from the IRB that has been received by members concerning incorrect tax computations, it seems that there are very specific rules that are being applied by the IRB and that rounding up of numbers does not seem to be the practice now.

The professional bodies seek to clarify whether the IRB has specific rules being applied to this matter and when these rules are applicable.

Jawapan:

Ruangan yang disediakan di dalam Borang C bagi Derma dan Perbelanjaan tidak mempunyai ruangan untuk 'sen'. Oleh itu tiada isu tentang sistem akan membulatkannya kepada jumlah yang terdekat. Sekiranya Jumlah Cukai Pendapatan yang dikira oleh pembayar cukai dibulatkan kepada sen yang berbeza dari yang dibaca oleh sistem, satu surat akan dikeluarkan untuk memaklumkan pembayar cukai tentang perbezaan tersebut.

2.24 ***Filing of Form C***

There are some cases filed on time for year of assessment 2003. The Form C is completed except for the designation of the person signing the return. Officers that we have spoken to mentioned that since the "Jawatan" item has not been completed, the return will be deemed incomplete and considered late submission.

The Institutes appreciate it if the IRB can confirm that such trivial matter would deem the return as "Incomplete"?

Jawapan:

Seperti yang dinyatakan dalam ACP 1967, Borang C hendaklah ditandatangani oleh pegawai yang diberi kuasa dan jawatan pegawai tersebut juga hendaklah dicatat untuk memudahkan rujukan dibuat oleh pegawai LHDN.

2.25 ***Late Filing of Tax Returns***

There are cases where, due to unforeseen circumstances the tax returns could only be filed a few days after the due date.

The Institutes would like to request the IRB to be more lenient by granting a 7 day extension for cases which are genuinely in need of an extension of time.

Jawapan:

Semua borang cukai pendapatan (termasuk Borang R) hendaklah dikembalikan mengikut tarikh yang ditetapkan oleh undang-undang.

2.26 ***Application for Certificate of Residence***

Members understand that different IRB officers adopt different procedures in issuing Certificate of Residence (COR). Some prefer the application be made on tax agent's letterhead whilst others insist on taxpayer's letterhead. Also the IRB takes about a week to issue the letter even if all necessary documents e.g. minutes of board meeting have been submitted.

The Institutes would like to request the IRB to standardize the requirement of which letterhead to use and also to issue the COR within 2 days since it is a straightforward matter.

Jawapan:

Semasa memohon status bermastautin, pembayar cukai perlu mengemukakan permohonan bertulis berserta dokumen berikut :

i. Salinan minit mesyuarat syarikat yang menyatakan alamat tempat mesyuarat diadakan;
ii. Minit mesyuarat yang dikemukakan kepada Suruhanjaya Syarikat Malaysia (SSM) yang berkaitan dengan tahun berkenaan;
iii. Memorandum & Articles
iv. Dokumen-dokumen lain yang dikemukakan ke SSM.

Sekiranya ejen cukai telah dilantik oleh pembayar cukai, ejen cukai tersebut boleh menggunakan *letterhead* mereka untuk membuat permohonan bagi pihak pembayar cukai. Sekiranya dokumen yang dikemukakan lengkap, COR boleh dikeluarkan dalam masa 1-2 hari sahaja.

2.27 ***Registration of New Partnership with the IRB***

Members have received information that there has been delay in the allocation of income tax reference numbers for partnerships although certified true copies of the partnership's accounts and the registration form issued by the Registrar of Business have been submitted to the IRB.

The Institutes hoped that the IRB could speed up the indexation process to ensure compliance by taxpayers under the self-assessment system.

Jawapan:

LHDN memaklumkan bahawa pendaftaran nombor rujukan cukai bagi pembayar cukai perniagaan akan dibuat dalam tempoh **satu minggu**.

Dokumen yang diperlukan semasa membuat permohonan:

i. Borang Pendaftaran Perkongsian;
ii. Salinan Pendaftaran Perniagaan (Borang D); dan
iii. Salinan kad pengenalan pembayar cukai.

2.28 ***Set-Off of Credit Balance***

Where a taxpayer has a credit balance due to overpayment of tax, the Collection Branch of the IRB has again reverted to the practice of allowing set off against three monthly installments for the year of assessment in respect of which estimate of tax has been furnished although the taxpayer has requested the use of all the credit balance to set off against all outstanding monthly installments.

The Institutes feel that this practice is not only inefficient but also unfair to the taxpayers as it denies the taxpayers' right as to how he should use his money.

Jawapan:

Sekiranya pembayar cukai membuat permohonan untuk *offset* baki kredit ke atas ansuran bulanan, *offset* akan dilakukan ke atas semua ansuran berkenaan dan tidak terhad kepada tiga ansuran sahaja. Tetapi sekiranya proses bayaran balik telah dimulakan bagi kes tersebut, maka bayaran balik akan diteruskan dan *offset* tidak akan dilakukan.

2.29 ***Incomplete Correspondence Address Not Updated by IRB***

The Institutes have been informed by members whereby they have informed IRB on incomplete correspondence address printed on the Form CP 204 but there are still cases where the correspondence address printed on the Form CP 204 is still not updated.

The Institutes hope the IRB can update its records upon receipt of notification of incomplete address from taxpayers/tax agents.

Jawapan:

Pembetulan telah dibuat ke atas ralat tersebut. Jika masih terdapat masalah yang sama, sila rujuk ke LHDN.

2.30 ***Names of Officers Attending to Calls***

Some of the IRB officers attending to tax agents' calls refused to disclose their names for future reference because they are not the officer-in-charge. They asserted that they are merely assisting the tax agents to check the name of the officer-in-charge, the status of the file or to print out duplicate Form J upon the tax agents' request etc.

It will be more efficient if the tax agents are informed of the IRB officers' names so that they can contact the same officers whom they spoke to in order to follow-up with them on their request (e.g. the name of the officer-in-charge or to collect the duplicate Form J).

Jawapan:

Persatuan Akauntan diminta untuk menyatakan cawangan LHDN yang berkenaan. Peringatan akan diberikan kepada pegawai-pegawai LHDN supaya memperkenalkan diri apabila menerima panggilan telefon daripada pembayar cukai.

2.31 ***Dormant Companies***

The Institutes have been informed by members that their clients have been issued compound letters for late submission under Section 112 of the Income Tax Act during the period when their clients were dormant. It is to our knowledge that under the self-assessment system, dormant companies are not required to register with IRB to apply for a tax reference number or submit return forms until they commence operations. In a previous dialogue with IRB held on 15 April 2002, IRB informed that return forms are issued to active companies only.

The Institutes would appreciate it if IRB can provide clarification on this matter.

Jawapan:

Menurut undang-undang, semua Borang C yang dikeluarkan oleh LHDN hendaklah dilengkapkan dan dikembalikan ke LHDN sama ada syarikat tersebut *dormant* atau tidak. LHDN hendaklah dimaklumkan secara bertulis sekiranya sesebuah syarikat adalah *dormant* supaya maklumat tersebut dapat dikemaskini ke dalam sistem.

Sekiranya Borang E dikeluarkan kepada majikan yang *dormant*, borang tersebut hendaklah diisi dan dikembalikan ke LHDN berserta surat iringan yang memaklumkan bahawa syarikat tersebut adalah *dormant*. Sekiranya kompaun telah dikenakan, pembayar cukai hendaklah membuat rayuan bersama-sama bukti yang menunjukkan LHDN telah dimaklumkan tentang perkara ini. Pertimbangan akan diberikan mengikut merit masing-masing.

Berkenaan dengan makluman Persatuan Akauntan tentang syarikat *dormant* yang dikenakan kompaun setelah dilawati oleh pegawai LHDN, Tuan Pengerusi meminta Persatuan Akauntan mengemukakan senarai syarikat-syarikat yang berkenaan kepada LHDN.

2.32 ***Compliance of Public Rulings***

It is required of taxpayers to make a disclosure in the return form as to whether they have complied with the relevant Public Rulings. This requirement invests the Rulings with some degree of "power" to compel compliance on the part of taxpayers although it is only intended as a guide. Rulings are issued to provide guidance for the public and officers of the Inland Revenue Board (IRB) and in essence, set out the interpretation of the Director General of the IRB. In instances where there are obvious and longstanding disagreements between IRB's interpretation and the views held by the profession, the *incorporation of IRB's position into the Ruling would imply that taxpayers should concede to IRB's view. This presents an unfair dilemma to the taxpayers. Taxpayers should not be penalized or scrutinized if they have different interpretation of the law as long as it is supported by a valid basis.*

The Institutes are of the opinion that taxpayers should not be "compelled" to adhere to Rulings for the purpose of completing the return forms as they are meant only for guidance. Taxpayers should be allowed to take differing stands with the relevant supporting bases/documents available in the event of a tax audit. In this respect, the Institutes would like to suggest the removal of the requirement to indicate compliance with the Rulings in the return forms.

Jawapan:

Ketetapan Umum perlu dipatuhi oleh pembayar cukai kerana Ketetapan Umum merupakan pendirian dan peraturan LHDN dalam sesuatu isu percukaian.

Sekiranya terdapat sesuatu isu dalam Ketetapan Umum yang **tidak dipersetujui** oleh pembayar cukai, pembayar cukai boleh memilih untuk melakukan tindakan berikut:

i. Patuhi Ketetapan Umum [kotak 'Ya' ditanda]

- Pengiraan cukai dibuat berdasarkan kepada Ketetapan Umum.
- Pembayar cukai membuat rayuan terhadap pengiraan cukai tersebut.
- LHDN akan mempertimbangkan rayuan.

ii. Tidak Patuhi Ketetapan Umum [kotak 'Tidak' ditanda atau tidak diisi mana-mana kotak]

a) Pengiraan cukai dibuat tidak berdasarkan Ketetapan Umum tetapi pembayar cukai **memaklumkan** kepada LHDN:
   - Pembayar cukai perlu memaklumkan mengenai isu yang tidak dipatuhi dan jumlah pendapatan yang terbabit;
   - LHDN akan membangkitkan Taksiran Tambahan dengan **tidak mengenakan penalti** dan pembayar cukai boleh membuat rayuan.

b) Pengiraan cukai dibuat tidak berdasarkan Ketetapan Umum dan pembayar cukai **tidak memaklumkan** kepada LHDN:

- Sekiranya kes diaudit dan terdapat cukai tambahan, Taksiran Tambahan akan dibangkitkan **dengan penalti**.

3. Penutup

Tuan Pengerusi mengucapkan terima kasih di atas perbincangan yang diadakan antara pegawai-pegawai LHDN dan wakil Persatuan Akauntan.

Mesyuarat ditangguhkan pada 12.00 tengahari.

Program Pengembalian Borang Cukai Pendapatan

Kategori	Jenis Borang	Tarikh Pengembalian
Individu pemastautin - perniagaan	Perniagaan	30 Jun 2005
Individu pemastautin - tiada perniagaan	Bukan perniagaan	30 April 2005
Perkongsian	P	30 Jun 2005
Individu tidak bermastautin	M	30 April 2005 - bukan perniagaan 30 Jun 2005 - perniagaan
Harta Pusaka	TP	30 April 2005 - bukan perniagaan 30 Jun 2005 - perniagaan
Pertubuhan	TF	30 April 2005 - bukan perniagaan 30 Jun 2005 - perniagaan
Keluarga Sekutu Hindu	TJ	30 April 2005 - bukan perniagaan 30 Jun 2005 - perniagaan
Syarikat	C (termasuk Borang R)	7 bulan dari tarikh penutupan akaun
Koperasi	C1	7 bulan dari tarikh penutupan akaun
Amanah Unit / Amanah Harta	TC	7 bulan dari tarikh penutupan akaun
Badan Amanah	TA	7 bulan dari tarikh penutupan akaun
Majikan	E	31 Mac 2005

Skim Bayaran Ansuran STS

Keterangan	Borang	Bayaran
Anggaran cukai bagi OG, TP, TF dan TJ.	CP 500	Pada / sebelum Mac 2005, Mei 2005, Julai 2005 Sept. 2005, Nov 2005 dan Jan 2006.
Anggaran cukai disemak bagi OG, TP, TF dan TJ.	CP 502	Permohonan dihantar pada /sebelum 30 Jun
Anggaran cukai bagi C, C1, TC dan TA.	CP 204	10 haribulan
Anggaran cukai disemak bagi C, C1, TC dan TA.	CP 204A	Bulan keenam dan kesembilan