

e-CTIM No.31/2009

16 June 2009

TO ALL MEMBERS

17TH ANNUAL GENERAL MEETING (AGM)

The 17th AGM of the Institute was successfully held on Saturday, 13 June 2009. A total of 75 members attended the AGM.

1. Election of Council Members

The following members were elected to the Council:

- Mr Khoo Chin Guan
- Dato' Liew Lee Leong @ Raymond Liew
- Mr Lim Kah Fan
- Mr Yeo Eng Hui, Adrian

2. Office Bearers of the Chartered Tax Institute of Malaysia

Following the AGM, the first Council meeting for the 2009/2010 term was held to elect the Office Bearers of the Institute. The list of the Council Members is as follows:

President	: Dr Veerinderjeet Singh
Deputy President	: Mr Khoo Chin Guan
Council Member(s)	: Mr Lim Heng How
	Mr Lim Kah Fan
	Mr SM Thanneermalai
	Dr Ahmad Faisal Bin Zakaria
	Mr Aruljothi Kanagarethnam
	Mr Chow Kee Kan
	Associate Prof. Faridah Binti Ahmad
	Mr Harpal Singh Dhillon
	Prof Dr. Jeyapalan Kasipillai
	Mr Lew Nee Fook
	Dato' Liew Lee Leong @ Raymond Liew
	Mr Lim Thiam Kee, Peter
	Mr Neoh Chin Wah
	Mr Yeo Eng Hui, Adrian

3. Errata Sheet for CTIM Annual Report 2008

Please click [here](#) for the errata sheet on page 28 of the CTIM Annual Report 2008.

CONTINUING PROFESSIONAL DEVELOPMENT

1. NATIONAL TAX CONFERENCE 2009

25 CPD POINTS

4 & 5 August 2009, Kuala Lumpur Convention Centre

The National Tax Conference 2009 will be held on 4 and 5 August 2009 at the Kuala Lumpur Convention Centre with the theme "Surviving Challenges, Seizing Opportunities".

A team of experienced speakers and practitioners from government and private sectors are invited to speak on the major tax areas such as:

- Reflections on the Government Stimulus Package
- Facilitating Business Through Tax Initiative
- Ethics and Integrity in Tax Administration
- How to Survive the Economic "Tsunami"
- Legal Issues: Analysis of Recent Tax Cases
- The Tax Firm of the Future
- Forum Discussion: Surviving Challenges, Seizing Opportunities
- Managing Taxes in Challenging Times:
 - Opportunities from the Mini Budget
 - Corporate Tax
 - Indirect Tax

Please contact the Conference Secretariat for more information.

Telephone 03-2162 8989

Facsimile 03-2162 8990

Email ntc@ctim.org.my

Website www.ctim.org.my

Registration/Sponsorship/Exhibition/Enquiries:

Ms Latha ext 108 latha@ctim.org.my

Ms Ally ext 113 ally@ctim.org.my

Ms Nur ext 106 nur@ctim.org.my

Click [HERE](#) for the brochure.

2. Seminar: Practical Approach to Tax Audits & Investigations 8 CPD Points
25 June 2009, Istana Hotel

Topics to be discussed:

- Challenges Before, During and After a Tax Audit
- Tax Audit and Investigation Issues in Property Development & Construction Contracts
- Tax Audit and Investigation Issues in Other Specialised Industries (Oil & Gas, Pharmaceuticals, Plantation Companies, Financial Institutions)
- Tax Audit and Investigation Issues in Other Specialised Industries (Advertising, Slimming & Beauty Centres, Power Producers, Telecommunications Companies)
- Updates on Tax Audit and Investigation Framework

Click [HERE](#) for the brochure.

3. Workshop : Latest Development on Transfer Pricing in Malaysia Budget & the 2009 Mini (re-run) 8 CPD Points
Date/Venue : 22 June 2009, Impiana Casuarina Hotel, Ipoh
Speaker : Mr Chow Chee Yen

Due to an overwhelming response, a re-run of the above workshop will be held on 22 June 2009 at the Impiana Casuarina Hotel, Ipoh. Members are advised to register early to avoid disappointment.

Click [HERE](#) for the registration form.

4. Workshop : Cross Border Transactions and Withholding Tax 8 CPD Points
Date/Venue : 8 July 2009, Le Meridien Hotel, Kuala Lumpur
Speaker : Mr Harvindar Singh

Course Outline:

- Scope of Withholding Tax Provisions
- Obligations of Payer
- Compliance Requirements and Budget 2009 amendments

- Cross Border Transactions – engagement of foreign service providers / sale and purchase of assets to non-residents / tax planning in respect of such transactions
- Role of Double Taxation Agreements
- Outbound Investments
- Latest Developments & Issues

Note: All participants are encouraged to participate in the launch of the Direct Access-CTIM credit card which will be held immediately after the workshop at 5.00 pm. A door gift will be given upon registration.

Click [HERE](#) for the brochure.

Check out CTIM CPD events at www.ctim.org.my

OTHER EVENT

International Bureau of Fiscal Documentation (IBFD) June 2009 IBFD International Tax Academy 20% discount for CTIM members

Dear colleague,

IBFD's International Tax Academy (ITA) has a proud tradition of training current and future tax professionals. Now offering courses in **Kuala Lumpur, Beijing and New Delhi**, it has never been easier to develop your tax career in the Asia Pacific region. Whether you require an introductory, intermediate, or advanced course, ITA has a course for you. Sign up to one of ITA's courses below and experience the benefits for yourself. When registering for the course(s) of your choice, simply enter promotional code **ITAKL09** on the order form, and you will receive a **20% discount***.

Upcoming courses

Introduction to Transfer Pricing

Date: 9 & 10 October 2009 | Location: New Delhi

Go to http://www.ibfd.org/portal/Product_course_AP09TP1.html for more information and registration.

International Tax Planning for Multinational Enterprises

Date: 22 & 23 October 2009 | Location: Beijing

Go to http://www.ibfd.org/portal/Product_course_OC09ITPCH.html for more information and registration.

Principles of International Taxation*

Date: 2 - 6 November 2009 | Location: Kuala Lumpur

Go to http://www.ibfd.org/portal/Product_course_AP09PIT1.html for more information and registration.

*The first 15 confirmed participants will receive a complimentary copy of the book *International Tax Policy and Double Tax Treaties: An Introduction to Principles and Application*. Terms and conditions apply. For details, contact itakl@ibfd.org.

We trust that one or more of the above courses are of interest to you and look forward to welcoming you to either Kuala Lumpur, Beijing or New Delhi

Kind regards,
Aurobindo Ponniah
Head Asia-Pacific
IBFD

* Please note that no other discounts apply

Click [HERE](#) for printer-friendly version of this circular.

For queries or feedback on the CTIM e-circular, please email communications@ctim.org.my

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e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)
(formerly known as Malaysian Institute of Taxation)

e-CTIM No.32/2009

19 June 2009

TO ALL MEMBERS

WORKSHOP ON CROSS BORDER TRANSACTIONS & WITHHOLDING TAX CUM EXCLUSIVE INVITATION TO THE LAUNCH OF DIRECT ACCESS – CTIM CREDIT CARD

The Chartered Tax Institute of Malaysia is pleased to announce that the launch of the Direct Access-CTIM Credit Card will take place on 8 July 2009, 5.00 pm at the Le Meridien Hotel, Kuala Lumpur. Members are cordially invited to attend the launch. Refreshments/cocktail will be served before the commencement of the launch. Please refer to the e-invitation card for more information.

The launch will be held immediately after the workshop on "Cross Border Transactions and Withholding Tax" which is scheduled to be conducted from 9.00 am to 5.00 pm at the same venue.

An attractive door gift from Direct Access will be given to members who attend the launch. Kindly RSVP at nur@ctim.org.my before 2 July 2009.

Details of the workshop are as follows:

Workshop	: Cross Border Transactions and Withholding Tax	8 CPD Points
Date/Venue	: 8 July 2009, Le Meridien Hotel, Kuala Lumpur	
Time	: 9.00 am – 5.00 pm	
Speaker	: Mr Harvindar Singh	

Course Outline:

- Scope of Withholding Tax Provisions
- Obligations of Payer
- Compliance Requirements and Budget 2009 amendments
- Cross Border Transactions – engagement of foreign service providers / sale and purchase of assets to non-residents / tax planning in respect of such transactions
- Role of Double Taxation Agreements
- Outbound Investments
- Latest Developments & Issues

Click [HERE](#) for the brochure.

Click [HERE](#) for the e-Invitation "Launching of the Direct Access-CTIM Credit Card".

Check out CTIM CPD events at www.ctim.org.my

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e-CTIM No.33/2009

24 June 2009

TO ALL MEMBERS

TECHNICAL

1. **Double Taxation Relief (The Government of Turkmenistan) Order 2009 [P.U. (A) 218/2009]**
 The DTA between Malaysia and **Turkmenistan** has been gazetted but has yet to come into force. It shall have effect from the year of assessment beginning on or after 1 January in the calendar year following the year in which this agreement enters into force; except that in respect of petroleum tax, it will be effective from the year of assessment beginning on or after 1 January of the second calendar year following the year in which the agreement enters into force.
2. **2nd Addendum to Public Ruling on Perquisites From Employment (PR No.1/2006)**
 Following an appeal by the Institute on the above, the Inland Revenue Board (IRB) has issued a letter dated 23 June 2009 informing that the Ministry of Finance has extended the income tax exemption to meal allowance and daily allowance for overtime and outstation/overseas assignments from the year of assessment 2008. Such allowances are meant to defray meal expenses and can only be exempted on the condition that they are given at rates prescribed in a written circular or internal directive. Members may view the letter at the Institute's website.
3. **Minutes of Filing Programme Working Group Meeting (DESIRE 02/09)**
 The minutes of the Filing Programme Working Group Meeting No. 02/2009 held on 26 May 2009 have been issued on 23 June 2009. The minutes are available at the Institute's website.
4. **Fraud by Misrepresenting Royal Customs Malaysia**
 The Institute has received a letter from Royal Customs Malaysia dated 17 June 2009 informing that there are unscrupulous people posing as Customs officers to cheat the public. Members are alerted that if they are suspicious of anyone acting as Customs officer, they may contact the following Customs officers for clarification and verification:

Name	Telephone	email address
Tuan Hamzah Ahmad	03-8882 2277	hamzah@customs.gov.my
Cik Sumithra a/p Raman Nair	03-8882 4803	sumithra@customs.gov.my
Puan Farah Fatimah Jamaludin	03-8882 2929	farah@customs.gov.my
5. **Medical Expenses for Parents [Section 46(1)(c) of Income Tax Act, 1967]**
 The Institute has recently received a clarification from the IRB in respect of personal relief for medical expenses incurred on parents (maximum RM5,000) granted to individuals under Section 46(1)(c) of the Income Tax Act, 1967 (ITA). The relief is granted on condition that a receipt from a medical practitioner is provided as evidence that the medical treatment was provided to the individual's parents. (Please refer to Paragraph 6.1.2 of Public Ruling 2/2005 on Computation Of Income Tax Payable By A Resident Individual.) Medical practitioner means a doctor registered with the Malaysia Medical Council.

In this respect, the costs of health products/health supplements incurred on parents does not fall within the ambit of medical expenses within the meaning of Section 46(1)(c) of the ITA and therefore are not eligible for personal relief to the individual.

CONTINUING PROFESSIONAL DEVELOPMENT

1. **NATIONAL TAX CONFERENCE 2009**
 4 & 5 August 2009, Kuala Lumpur Convention Centre

25 CPD POINTS

Please contact the Conference Secretariat for more information.

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Facsimile 03-2162 8990
Email ntc@ctim.org.my
Website www.ctim.org.my

Registration/Sponsorship/Exhibition/Enquiries

Ms Latha ext 108 latha@ctim.org.my
Ms Ally ext 113 ally@ctim.org.my
Ms Nur ext 106 nur@ctim.org.my

Click [HERE](#) for the brochure.

2. **Workshop on “Cross Border Transactions & Withholding Tax” and Exclusive Invitation to the Launch of Direct Access/CTIM Credit Card**

The Chartered Tax Institute of Malaysia is pleased to announce that the launch of the Direct Access-CTIM Credit Card will take place on 8 July 2009, 5.00 pm at the Le Meridien Hotel, Kuala Lumpur. Members are cordially invited to attend the launch. Refreshments/cocktail will be served before the commencement of the launch. Please refer to the e-invitation card for more information.

The launch will be held immediately after the workshop on “Cross Border Transactions and Withholding Tax” which is scheduled to be conducted from 9.00am to 5.00pm at the same venue.

An attractive door gift from Direct Access will be given to members who attend the launch. Kindly RSVP at nur@ctim.org.my before 2 July 2009.

Workshop : Cross Border Transactions and Withholding Tax 8 CPD Points

Date/Venue : 8 July 2009, Le Meridien Hotel, Kuala Lumpur

Speaker : Mr Harvindar Singh

Course Outline:

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- Obligations of Payer
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- Cross Border Transactions – engagement of foreign service providers / sale and purchase of assets to non-residents / tax planning in respect of such transactions
- Role of Double Taxation Agreements
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Click [HERE](#) for the brochure.

Click [HERE](#) for the e-Invitation “Launching of the Direct Access-CTIM Credit Card”.

3. **2010 Post Budget Seminars**

We are pleased to inform that CTIM will be organising the 2010 Post Budget Seminar Roadshow throughout Malaysia from 26 October till 18 November 2009. The **MUST-ATTEND** Budget Seminar provides **10 CPD points** to all participants for the purpose of applying for or renewing their tax agent's licence under Section 153, Income Tax Act 1967.

Date	Town
26 October 2009	Petaling Jaya
27 October 2009	Kuala Lumpur (Budget Talk with MOF)
29 October 2009	Kuantan
30 October 2009	Johor Bahru
31 October 2009	Kuala Lumpur
3 November 2009	Ipoh

4 November 2009	Kota Kinabalu
5 November 2009	Malacca
6 November 2009	Seremban
9 November 2009	Penang
9 November 2009	Kuching
18 November 2009	Kuala Lumpur (re-run) – to be advised

In addition to the above locations, the CTIM and ACCA Malaysia will jointly organise the 2010 Post Budget Seminar at the following towns:

Date	Town
3 November 2009	Sandakan
5 November 2009	Labuan
10 November 2009	Sibu
11 November 2009	Miri
12 November 2009	Bintulu
3 November 2009	Alor Setar
9 November 2009	Kuala Terengganu
10 November 2009	Kota Bharu

Please visit www.ctim.org.my for the latest update on the events or contact CPD Secretariat, Ms Latha/Ms Ally/Ms Nur at 03-2162 8989 ext 108/113/106 for further information. Alternatively, you can email your enquiries to cpd@ctim.org.my.

CTIM COUNCIL AND BRANCH CHAIRMAN 2009/2010

The Institute is pleased to inform that, pursuant to Article 58A of the Institute's Articles of Association, the Council has appointed Mr Mokhtar Bin Mahmud, Mr Safrizal Bin Mohd Said and Mr Tan Leh Kiah, Francis, as members of the Council.

17th CTIM Council 2009-2010

President	:	Dr Veerinderjeet Singh
Deputy President	:	Mr Khoo Chin Guan
Council Member(s)	:	Mr Lim Heng How
		Mr Lim Kah Fan
		Mr SM Thanneermalai
		Dr Ahmad Faisal Bin Zakaria
		Mr Aruljothi Kanagaretnam
		Mr Chow Kee Kan
		Assoc. Prof. Faridah Ahmad
		Mr Harpal Singh Dhillon
		Prof. Dr. Jeyapalan Kasipillai
		Mr Lew Nee Fook
		Dato' Liew Lee Leong @ Raymond Liew
		Mr Lim Thiam Kee, Peter
		Mr Neoh Chin Wah
		Mr Yeo Eng Hui, Adrian
		Mr Mokhtar bin Mahmud (appointed)
		Mr Safrizal Mohd Said (appointed)
		Mr Tan Leh Kiah, Francis (appointed)

The Institute is also pleased to announce the appointment of the following Branch Chairmen for the 2009-2010 term:

Branch Chairmen 2009-2010

East Coast Branch

Mr Wong Seng Chong

Messrs Lau, Wong & Yeo
1,2nd Floor, Lorong Pasar Baru 1,
25000 Kuantan, Pahang.
T : 09-514 4875
F : 09-514 4890

Malacca Branch

Mr Viknesvaran s/o Arumugam

A.V. Varan & Co
40-A, Taman Kota Laksamana
75200 Melaka
T : 06-283 6799
F : 06-284 1963

Southern Branch

Ms Tan Lay Beng

Tee & Partners
Room 335, 3rd Floor
Johor Tower, Jalan Gereja
80100 Johor Bahru
T : 07-2244 168
F : 07-2244 300

Northern Branch

Mr Andrew Ewe Keang Teong

Mathew & Partners Consulting Sdn Bhd
Unit 41-5-1, 5th Floor, Wisma Prudential
41 Jalan Cantonment
10250 Pulau Tikus, Pulau Pinang
T : 04-2291818
F : 04-2291313

Perak Branch

Mr Loo Thin Tuck

Loo Thin Tuck & Co.
No. 5-2A, Jalan Medan Ipoh 10
Bandar Baru Medan Ipoh,
31400 Ipoh, Perak.
T : 05-5453033
F : 05-543033

Sarawak Branch

Ms Regina Lau

KPMG Tax Services Sdn Bhd
Level 6, Westmoore House, Twin Tower Centre,
Rock Road, 93200 Kuching
93100 Kuching
Sarawak
T : 082-412889
F : 082-422399

Sabah Branch

Ms Teo Chew Hiong

DeloitteKassim Chan
Lot B3.3-B3.4, 3rd Floor,
Block B, Kompleks Kuwasa,
88000 Kota Kinabalu, Sabah
T : 088-239601
F : 088-239605

OTHER EVENT

Professional Services Development Corporation Sdn Bhd (PSDC)

Asian Development Bank (ADB) Business Opportunities Seminar 2009

Date: 6 July 2009

Venue: CIDB Convention Centre, Jalan Cheras, Kuala Lumpur.

For more details, please click [details of seminar](#), [registration form](#), [itinerary](#) or visit www.mypsdc.com.

Click [HERE](#) for printer-friendly version of this circular.

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e-CTIM No.34/2009

1 July 2009

TO ALL MEMBERS

TECHNICAL

1. Issuance of tax clearance letter for dormant companies in liquidation

The Inland Revenue (IRB) has issued a letter dated 15 June 2009 setting out the conditions and procedures for issuing tax clearance letters to applications by directors of dormant companies in liquidation during the moratorium period from 1 April 2009 to 30 September 2009.

All applications for tax clearance letters must be in writing and are to be sent to the relevant IRB branches where the tax files of the companies are handled. For companies which have not commenced operations since incorporation, the latest tax return form and Form CP7 [Notice to Obtain Information under Section 81 of the Income Tax Act 1967 – Statement to Liquidate Dormant Company] are to be furnished.

For companies which had carried on operations or business but had ceased operations or business, besides providing the documents mentioned above, the director of the company must ensure that the assessments for all the years during which the company was in operation or carried on business are settled and the company does not have any outstanding tax liabilities, including monthly deductions, due to the IRB. The IRB's letter and the sample Form CP 7 may be viewed at the Institute's website.

2. Organisation Chart and Directory of the IRB

Arising from recent changes in staff appointments, the IRB issued the organisation chart and contact details of the various heads of departments and divisions. Amongst others, the Technical Department has been renamed as Tax Policy Department and the Multinational Tax Department has been established. Members may view the IRB's Organisation Chart and Directory on the IRB's website at http://www.hasil.gov.my/english/eng_NO1C.asp and http://www.hasil.gov.my/english/eng_NO1Db.asp.

3. New Tax Audit Framework

A new Tax Audit Framework (TAF), effective from 1 January 2009, was issued in January 2009 but was uploaded to IRB's website on 25 June 2009. The new TAF replaces the tax audit framework issued in January 2007 and takes into account changes introduced by the Finance Act 2009 (Act 693), particularly the new penalty structure arising from self-amendment of the tax return. The framework is not applicable to audit cases involving transfer pricing, thin capitalisation and advance pricing arrangements. Members are encouraged to review the new TAF and provide feedback to the Institute. Members may view the new TAF on the IRB's website at (http://www.hasil.gov.my/english/pdf/Tax_Audit_Framework_%5B1.1.2009%5D.pdf) or at the Institute's website.

CONTINUING PROFESSIONAL DEVELOPMENT

HAVE YOU REGISTERED?

PREMIER TAX EVENT OF THE YEAR
NATIONAL TAX CONFERENCE
2009
4 & 5 AUGUST • KUALA LUMPUR CONVENTION CENTRE

3 DAYS LEFT TO ENJOY EARLY BIRD OFFER!

Early bird offer ends on **3 JULY 2009**

25 CPD POINTS

Please contact the Conference Secretariat for more information.

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Email ntc@ctim.org.my
Website www.ctim.org.my

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Ms Nur ext 106 nur@ctim.org.my

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e-CTIM No.35/2009

14 July 2009

TO ALL MEMBERS

TECHNICAL

Addendum to Public Ruling on Trade Association (PR No. 6/2005)

The Inland Revenue (IRB) has issued the above Addendum to Public Ruling No. 6/2005 on 1 July 2009. This Addendum is issued in accordance to the amendment to Section 53 of the Income Tax Act 1967, as introduced by the Finance Act 2009 (Act 693), to include professional bodies as trade association. The addendum also provides illustration on tax treatment of adjusted loss and unabsorbed capital allowance from the members' subscription. The Addendum is effective from year of assessment 2009.

You may view the Addendum from the attachment or downloaded it from the Institute's websites or from the IRB's website at the following link:
http://www.hasil.gov.my/english/pdf/Add_PR06_2005.pdf

Please be guided accordingly.

MEMBERSHIP SERVICES

CTIM-Direct Access Credit Card

We are pleased to announce that CTIM, in an exclusive partnership with Direct Access, has recently launched the CTIM-Direct Access Card for members.

Under the Direct-Access-CTIM Co-Brand Affinity Partnership, CTIM Members will receive a free-for-life credit card and enjoy the following benefits:

- 1) Freeforlife credit card with no conditions
- 2) 5% petrol rebate on the 1st of every month and 2% petrol rebate at all petrol stations nationwide (MasterCard only)
- 3) Flexible 10 months repayment period at absolutely zero interest and no upfront fees with Direct Access Smart Flexi Pay Plan for education, insurance and hospital bills
- 4) 5% rebate* at Tesco and Giant on the 1st of every month and 2% rebate on all other days
- 5) A free 2GB Thumb Drive upon first usage within 2 months from card approval date

*(rebate shall be capped at a maximum spending of RM200 or rebate of RM10 on every 1st of the month and RM2,500 or rebate of the RM50 per monthly statement)

Members can now apply for the **CTIM-Direct Access credit card to pay** for CPD events such as workshops and seminars, membership subscriptions and publications. The Institute strongly encourages members to use the CTIM-Direct Access credit card for payments.

Sign up now and reap the benefits!

Please fax the completed application form attached here, 'CTIM Eform', (together with non-returnable documents) to 03-2381 5533. You may also e-mail the form to mktgda@cimb.com. Card application processing takes less than 1 week.

CONTINUING PROFESSIONAL DEVELOPMENT

HAVE YOU REGISTERED?

PREMIER TAX EVENT OF THE YEAR
NATIONAL TAX CONFERENCE
2009
4 & 5 AUGUST • KUALA LUMPUR CONVENTION CENTRE

8 DAYS TO CLOSING OF REGISTRATION!

25 CPD POINTS

Please contact the Conference Secretariat for more information.

Telephone 03-2162 8989
Facsimile 03-2162 8990
Email ntc@ctim.org.my
Website www.ctim.org.my

Registration/Sponsorship/Exhibition/Enquiries
Ms Latha ext 108 latha@ctim.org.my
Ms Ally ext 113 ally@ctim.org.my
Ms Nur ext 106 nur@ctim.org.my

Please refer to the attached brochure.

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e-CTIM No.36/2009

17 July 2009

TO ALL MEMBERS

TECHNICAL

IRB's Notice on Taxation of Benefits-In-Kind

The above Notice has been issued as a result of the dialogue between professional bodies and the IRB on 8 May 2009. The IRB has informed of the following:

a) Benefits of free petrol

Employees can elect the tax treatment of the benefit of free petrol to be as follows:

- (i) Be taxed at prescribed values under Appendix 2 of the Public Ruling No. 2/2004,
OR
- (ii) Claim an exemption of RM2,400 on petrol used from/to home to/from working place and RM6,000 for official travels.

Where the employer is unable to segregate between petrol used from/to home to/from working place and for official travels, then only an exemption of RM6,000 will be given.

b) Benefits of telephone and payment of telephone bills

A concession is given to employers who had reported in the Form EA for the year of assessment 2008 the value of benefit enjoyed by employees on telephone (hardware) at RM300 and telephone bills paid by employer at RM300 (based on Appendix 2 of the Public Ruling No.2/2004), i.e., they do not have to revise the Form EA.

Please be guided accordingly. You may view the attached notification which can also be viewed at the Institute's website or IRB's website
<http://www.hasil.gov.my/cP/upload/News/PENGUMUMAN%201.pdf>.

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e-CTIM No.37/2009

31 July 2009

TO ALL MEMBERS

e-CTIM No.37/2009

31 July 2009

TO ALL MEMBERS

TECHNICAL

1. Extension of Time for e-Filing

Please be informed that the IRB has just notified that the due date for filing e-C and e-R 2008 for companies with accounts ending at 31.12.2008 has been extended to 4.8.2009. The notification can also be viewed at IRB e-Filing site.

For your information, the e-Filing sites can also be accessed via:

1. Main site : <https://e.hasil.gov.my>
2. TAeF site : <https://spsd.hasil.gov.my/taef>

This concession is also applicable to payment of balance of tax under Section 103(1) of the Income Tax Act 1967.

2. Interruption of e-Filing System

The IRB e-Filing system will experience interruptions beginning from 31 July 2009, 7.01pm to 1 August 2009, 4:00am. Please be informed that during this period, all processes involving digicert will be affected.

MEMBERSHIP SERVICES

CTIM-Direct Access Credit Card

We are pleased to announce that CTIM, in an exclusive partnership with Direct Access, has recently launched the CTIM-Direct Access Card for members.

Under the Direct-Access-CTIM Co-Brand Affinity Partnership, CTIM Members will receive a free-for-life credit card and enjoy the following benefits:

- 1) Freeforlife credit card with no conditions
- 2) 5% petrol rebate on the 1st of every month and 2% petrol rebate at all petrol stations nationwide (MasterCard only)
- 3) Flexible 10 months repayment period at absolutely zero interest and no upfront fees with Direct Access Smart Flexi Pay Plan for education, insurance and hospital bills
- 4) 5% rebate* at Tesco and Giant on the 1st of every month and 2% rebate on all other days
- 5) A free 2GB Thumb Drive upon first usage within 2 months from card approval date

*(rebate shall be capped at a maximum spending of RM200 or rebate of RM10 on every 1st of the month and RM2,500 or rebate of the RM50 per monthly statement)

Members can now apply for the **CTIM-Direct Access credit card to pay** for CPD events such as workshops and seminars, membership subscriptions and publications. The Institute strongly encourages members to use the CTIM-Direct Access credit card for payments. See attached brochure, 'CTIM Web Set' for more information

Sign up now and reap the benefits!

Please fax the completed application form attached here, 'CTIM Eform', (together with non-returnable documents) to 03-2381 5533. You may also e-mail the form to mktgda@cimb.com. Card application processing takes less than 1 week.

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e-CTIM No.38/2009

21 August 2009

TO ALL MEMBERS

TECHNICAL

Indirect Tax

1. Minutes of the Customs-Private Sector Consultative Panel Meeting No. 1/2009

The Royal Malaysian Customs (RMC) has recently released the minutes of the Customs-Private Sector Consultative Panel Meeting No.1/2009 held on 15 July 2009.

Some of the issues discussed during the meeting were:

- criteria for the approval of public bonded warehouse licence (issue no. 6),
- proposal for on-line payment of service tax (issue no. 12),
- duty payment with the surety of bank guarantee (issue no. 19),
- delay in announcement of the ASEAN tariff reduction (issue no. 25),
- delay in issuance of Customs ruling – service tax (issue no. 26),
- refund of service tax on bad debts (issue no 28),
- review of definition of taxable services in the Second Schedule of the Service Tax Regulations 1975 (issue 29),
- proposal to pay sales tax from the 10th to the 15th of every month (issue no. 30),
- payment of sales tax by telegraphic transfer (issue no. 31),
- proposal to increase the threshold from RM100,000 to RM 200,000 for the imposition of sales tax (issue no. 35), and
- abuse of licensed manufacturing warehouse (LMW) status (issue no.37).

Members can view the minutes at the Institute's website.

2. Guidelines on refund of excise duty on returned damaged goods

Section 28 of the Excise Act 1976 stipulates that no dutiable goods shall be consumed or made use of in, or removed from, a place licensed under Section 20 or from a public excise warehouse or a licensed warehouse or excise control except upon payment of duty thereon or under bond for deposit in another public excise or licensed warehouse or for export to outside Malaysia.

Where dutiable goods are damaged, destroyed or, by unavoidable accident, lost at any time before removal from excise control, the Director General may, pursuant to Section 14(1) of the EA, remit the whole or any part of the excise duty payable thereon.

Locally manufactured goods on which excise duty has been fully settled and these goods have left the customs area cannot claim refund on excise duty paid when they are returned to the factory later due to damage or inferior quality. Pursuant to Section 11(2)(b), the Minister is empowered to consider or approve a refund of excise duty levied on local manufactured goods and impose such conditions as he may deem fit.

The guidelines set out the procedures and conditions for application of such refund. Applicants for refund should submit two sets of applications; one to the Tax Analysis Division of Treasury, and another to the Internal Tax Division of the RMC. Members may view the document issued by the RMC containing the detailed requirements at the Institute's website or at the website of the Royal Malaysian Customs at <http://www.customs.gov.my/documents/Bahagian%20CD/garis%20panduan%20mengenai%20hutang%20lapuk%20dan%20hutang%20ragu%20di%20bawah%20akta%20cukai%20perkhidmatan%20dan%20akta%20cuk.pdf>

3. Guidelines on refund of bad and doubtful debts under Service Tax Act 1975 and Sales Tax Act 1972

Section 31C of Sales Tax Act 1972 stipulates that a person may claim a refund of the sales tax paid in respect of taxable goods if the sales tax has been paid by him on or after 1 January 2003 and the sales tax payable to him has been provided in his accounts as doubtful debt or has been written off in his accounts as bad debt. In addition, the Director General of RMC must be satisfied that all reasonable efforts have been made by such person to recover the sales tax. The refund must be claimed within 6 years from the year in which the sales tax was paid.

The Act defines "bad debts" as the outstanding amount of the payment in respect of the sale of taxable goods including the sales tax which is due to the person but has not been paid to, and is irrecoverable by the person; and "doubtful debts" as a provision made with respect to the outstanding amount in the person's accounts consistent with the generally accepted accounting principles.

Regulation 19D of the Sales Tax Regulations 1972 further stipulates that a payment is deemed to be irrecoverable if the whole or any part of it has been written off in the seller's accounts as bad debt and the purchaser

- a) has been filed for bankruptcy or is an adjudged bankrupt,
- b) has been placed under receivership,
- c) has voluntarily wound up or has been ordered by the court to wound up,
- d) has been filed a claim in court by the seller to recover the payment, or
- e) has not paid for the whole or any part of the payment after 6 months from the date such sales tax was paid.

Section 21B of the Service Tax Act 1975 and Regulation 16A of the Service Tax Regulations 1975 have similar provisions as the above.

The guidelines clarify the following:

- i) Refund is available to person who has ceased to be a taxable person under the following circumstances:
 - a) that the person has ceased to manufacture taxable goods/provide taxable services, or the person has been granted exemption from licensing or the annual sales turnover is below the threshold,
 - b) that the person has manufactured taxable goods/provided taxable services without licence and has paid the tax but was unable to claim back from his clients,
- ii) Proof of reasonable efforts taken to recover the debts:
 - a) For tax owed below RM500, at least 2 registered reminder letters were sent to the debtors;
 - b) For tax owed between RM500 – RM10,000, notice of claims was sent to debtor through a law firm;
 - c) For tax owed above RM10,000, statement of claims against the debtor was filed in the court
- iii) Documents required to facilitate the claim of refund:

- a) Letter of application for refund,
 - b) Prescribed form for claim of service tax/sales tax refund (Form JKED 2),
 - c) Statement of claims,
 - d) Copy of sales invoices
 - e) Form CJP 1 and any documentary evidence that the applicant has paid the relevant tax, such as copy of ledgers, bank statements, receipts, etc.
 - f) Records or document that substantiate reasonable efforts have been taken to recover the debts
 - g) Records to show that the uncollectable tax has been written off in the accounts,
 - h) Declaration by a registered accountant that the amount has been debited as bad debt for claims of refund amounting to RM10,000 and below. For claims of refunds above RM10,000, such a declaration should be made by a certified /chartered accountant.
 - i) Other relevant documentary evidence that the debts are irrecoverable, such as court order that the debtor is declared bankrupt or is under receivership or liquidation, court paper for applicant who has filed a notice claim in the court, board of directors resolution for voluntary winding up, etc.
- iv) An application for refund should be made for each debtor. In view that the number of customers is huge for the telecommunications industry but the amount of each debt is small, the applicant may apply to the Director General of RMC for special treatment in respect of individual accounts.
- v) Where the application for special treatment is approved, the following actions are considered as reasonable efforts taken to recover these debts:
- a) sending reminder letters
 - b) reminding the customer through Interactive Voice Reminder,
 - c) suspending the service to customer temporarily (Temporary Out-of-Service),
 - d) calling or meeting the customer to recover the debts,
 - e) terminating the service to the customer and send the final bill.

Members who wish to know the detailed requirements may view the document at the Institute's website or at the website of the RMC at <http://www.customs.gov.my/documents/Bahagian%20CD/garis%20panduan%20mengenai%20hutang%20lapuk%20dan%20hutang%20ragu%20di%20bawah%20akta%20cukai%20perkhidmatan%20dan%20akta%20cuk.pdf>

Stamp duty

4. Stamp duty on construction contract instruments

With effect from 1 January 2009, service agreement instruments including construction contracts are subject to stamp duty at the ad valorem rate of RM5 for every RM1,000 or part thereof. In view that construction projects generally involve multiple tiers multiple levels of stamp duty at ad valorem rate are levied on the same project. The Ministry of Finance (MOF) has reviewed the situation and in exercising his powers under Section 80(2) of the Stamp Act 1949 has agreed and issued the following guideline:

- i) For contracts awarded by the Government where the agreement is signed between the Government and the principal contractor, the contract is exempted from stamp duty. Stamp duty at ad valorem rate will be levied on second level contracts (i.e. contracts between the principal contractor and the sub-contractors). Stamp duty for contracts at the third and subsequent levels will be fixed at RM50.00, and any stamp duty paid in excess will be remitted.
- ii) For contracts awarded by any party other than the Government; stamp duty at ad valorem rate will be levied on the contract between such party and principal contractor.

Stamp duty for contracts at the second and subsequent levels will be fixed at RM50.00, and any stamp duty paid in excess will be remitted.

- iii) For projects that are cancelled by the parties who had offered the contracts, and stamp duty for all such contract had been paid, only the stamp duty at the ad valorem rate will be refunded. Stamp duty at the fixed rate of RM50.00 will not be refunded.

The remission of stamp duty is effective from 15 July 2009. In view that the remission order cannot be gazetted immediately, approval of remission stamp duty meanwhile will be given under Section 80(1A) of Stamp Act 1949 on a case by case basis.

Members may view the guidelines at the Institute's website or at the MOF's website at http://www.treasury.gov.my/index.php?option=com_content&view=category&id=83&Itemid=196&lang=my <http://pull.xmr3.com/p/21562-494044-8BDB/81865455/clickto2_gory-id=83-Itemid=196-lang=my.html>

5. Change of revenue stamps

The Stamp Office has recently informed that beginning from 31 July 2009, the old revenue stamps cannot be used. Members of the public may exchange the old revenue stamps with the new ones from 1 August 2009 till 31 December 2009 at Stamp Offices or service centres in the branches of Inland Revenue Board.

Direct Tax

6. Income Tax (Deduction for Cost of Training for Employees) Rules 2009 [P.U.(A) 261/2009]

Effective from year of assessment 2009 until year of assessment 2012, the cost of the following training incurred by a person for the purposes of upgrading and developing the technical skills of his employees shall be allowed a deduction in addition to any deduction allowable under Section 33 of the Income Tax Act 1967 (the Act).

- The eligible training are training approved by the Minister and under the programme of
- (a) post graduate course in information technology and communication, electronics or life sciences;
 - (b) post basic course in nursing or allied healthcare; or
 - (c) aircraft maintenance engineering course.

The Rules shall not apply to person who has made a claim to HRDF.

7. Income Tax (Exemption) (No.3) Order 2009 [P.U.(A) 262/2009]

Effective from 30 August 2008 until 31 December 2012, income received by a non-resident person under Section 4A(ii) of the Act in relation to the following training conducted by him for the purpose of upgrading and developing the technical skills of any employee of a person resident in Malaysia, shall be exempt and Section 109B of the Act shall not apply.

- The eligible training are training approved by the Minister and under the programme of
- (a) post graduate course in information technology and communication, electronics or life sciences;
 - (b) post basic course in nursing or allied healthcare; or
 - (c) aircraft maintenance engineering course.

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e-CTIM No.39/2009

26 August 2009

TO ALL MEMBERS

TECHNICAL

Direct Taxation

1. MINUTES OF FILING PROGRAMME WORKING GROUP MEETING (DESIRE 3/2009)

The Inland Revenue Board (IRB) has recently released the minutes of the Filing Programme Working Group Meeting (DESIRE) No. 3/2009 held on 24 July 2009.

The issues discussed include, inter-alia, the following:

- Members are requested to forward their issues, problems and feedback on the e-filing system to the IRB at helpitef@hasil.gov.my and copy to both the secretariats of the IRB and the Institute at wsaodah@hasil.gov.my and kslim@ctim.org.my respectively. (item no. 3.2.)
- A company must furnish to the Director General of IRB (DGIR) the Form R within 7 months following the close of its accounting period, even though it has opted to move into single tier system by submitting Form R50 to IRB to forgo its Section 108 credit balance. (item no.3.11.)
- The IRB has clarified that in cases where a taxpayer has under-declared some income, or has claimed expenses which are not deductible or has claimed incentives which he is not eligible or any other circumstances which result in an assessment of additional assessment, the taxpayer may amend his tax return under Section 77B of the Income Tax Act (the Act). The self-amendment is allowed once and must be made within 6 months from the due date of submission of the tax return. This differs from the application for relief under Section 131 of the Act in respect of an error or a mistake made in the tax return submitted. (item no. 3.12.)
- The IRB informed that there are cases where the date of declaration by the taxpayer indicated on the tax return is later than the date of submission of the tax return. This causes the computer system to reject the return form during processing. Members are reminded that the date of declaration on the tax return must be the same or earlier than the date of submission. (item no. 4.9.)

Members can view the minutes at the Institute's website at
[http://www.ctim.org.my/PDF/Technical/Minutes%20of%20Filing%20Programme%20Working%20Group%20Meeting%20\(DESIRE%2003-2009\).pdf](http://www.ctim.org.my/PDF/Technical/Minutes%20of%20Filing%20Programme%20Working%20Group%20Meeting%20(DESIRE%2003-2009).pdf).

2. Public Ruling on Professional Indemnity Insurance (PR. No.3-2009)

The IRB has issued the new Public Ruling on Professional Indemnity Insurance on 30 July 2009 and uploaded to its website on 19 August 2009. While the Public Ruling has taken into account the 2008 Budget proposals, it only benefits professionals whose professional status is recognised by a written law or statute in Malaysia. This is not in line with the spirit of the Budget proposals.

- i) The Public Ruling defines “profession” as any profession where its professional status is recognised by a written law or statute in Malaysia. “Professional” means a person who belongs to a profession and is a member of a professional body which represents the profession or registered with a body which governs the profession.

The definition of “professional” should be widened to include all services to be in line with the national economic objectives of promoting the services industry. The Public Ruling has restricted the impact of professional indemnity insurance (PII) on the services industry.

- ii) The rationale of the Public Ruling is that PII is a policy taken to protect the personal assets of the insured against personal liability or risk and thus is not a deductible expense since it is not wholly and exclusively incurred in the production of income.

PII is similar to product liability insurance which is intended to protect the business, be it a corporation or an individual, from claims by customers on the products sold in the course of carrying on the business. The only difference is that in the case of product liability insurance, the product involved is a physical good whereas in the case of professional indemnity insurance, the product involved is services. PII is not a policy to protect the personal assets of the insured as otherwise the insurance premium would be determined based on the value of the individual’s personal assets.

- iii) Following from the above, any compensation expense in connection with the PII paid by the professional to the claimant is not allowed as a deduction. However, where a professional has been allowed a deduction for a PII premium paid, the Public Ruling indicates that any proceeds received in connection with the PII will be subject to tax. It is unclear whether the proceeds received are still taxable where the PII premium has been disallowed.

The proceeds received in connection with the PII should be taxable but the compensation expense paid by the professional to the claimant should be deductible. Paragraph 5.1 of the Public Ruling indicates that a “professional due to the nature of his work, may be exposed to the likelihood of law suits for professional negligence for what he had done or what he had said in the course of his work.” Consequently, those claims arising from law suits should be deductible under Section 33(1) of the Act. Further, if the proceeds are taxable, the claims paid by the professional should be deductible. Any compensation made to a customer is a revenue expense as the possibility of negligence action/suits being taken against him is always there.

The Institute will follow up with the IRB and the Ministry of Finance on the above issues. Meanwhile, members may view the Public Ruling at the website of the Institute at [http://www.ctim.org.my/PDF/Technical/Professional%20Indemnity%20Insurance%20-%20PR%2003-09%20\(300709\).pdf](http://www.ctim.org.my/PDF/Technical/Professional%20Indemnity%20Insurance%20-%20PR%2003-09%20(300709).pdf) or at the website of the IRB at http://www.hasil.gov.my/lhdnv3e/documents/KetetapanUmum/2009/PR_03_09.pdf

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e-CTIM No.40/2009

26 August 2009

TO ALL MEMBERS

TECHNICAL

Direct Taxation

1. 3rd Addendum to Public Ruling on Perquisites from Employment (PR. No.1-2006)

The Inland Revenue Board (IRB) has issued the 3rd Addendum to Public Ruling on Perquisites from Employment on 30 July 2009 and uploaded to its website on 19 August 2009. The addendum is in line with the decision of the Ministry of Finance to extend the income tax exemption to meal allowance and daily allowance for overtime and outstation/overseas assignments from the year of assessment 2008. (Please refer to our e-CTIM No.33-2009.)

Members can view the public ruling at the website of the Institute or the website of the IRB at http://www.hasil.gov.my/lhdnv3e/documents/KetetapanUmum/2006/PR_add03_01_06.pdf. You may also [click here](#) to view the ruling.

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