



e-CIRCULAR TO MEMBERS

Malaysian Institute of Taxation (225750-T)
Institut Percukaian Malaysia

e-MIT No. 11/2008

11 April 2008

TO ALL MEMBERS

TECHNICAL

1. Following the issuance of Form R31, the Institute (together with the professional bodies) submitted a letter to the Director General of Inland Revenue recently to convey the difficulties faced by practitioners with regard to the new Form R31 and related issues.

The Inland Revenue Board (IRB) issued a letter on 9 April 2008 to MIT and the professional bodies informing that the new filing arrangement of the Form R31 will be as follows:

Type of Companies

Deadline for Filing

Companies with year end on or before 30 September 2007

30 April 2008

Companies with year end on 31 October 2007

31 May 2008

Companies with year end on 30 November 2007

30 June 2008

The Institute will continue to seek additional clarifications on other related matters connected to Form R31 and will keep members informed of further developments.

2. In the letter dated 9 April 2008, the IRB also informed that the PDF format of Forms C and R for the year of assessment 2008 is available for download from the website.

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

For queries or feedback on the MIT e-circular, please email to secretariat@mit.org.my

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e-CIRCULAR TO MEMBERS

Malaysian Institute of Taxation (225750-T)
Institut Percukaian Malaysia

e-MIT No. 12/2008

18 April 2008

TO ALL MEMBERS

TECHNICAL

A. Submission of Form R31

The Institute (together with the other professional bodies) had submitted an appeal to the Director General of Inland Revenue recently for an extension of time to file Form R31 (especially with regard to the busy month of April 2008 for practitioners) and to seek clarifications on some related issues. The Inland Revenue Board (IRB) has replied via its letter dated 16 April 2008 as follows:

1. The IRB does not agree to allow an extension other than what had been highlighted in their letter of 9 April 2008. (Refer our e-MIT No. 11/2008).

As such, the filing deadlines for Form R31 are as follows:

Type of Companies

Deadline for Filing

Companies with year end on or before 30 September 2007	30 April 2008
Companies with year end on 31 October 2007	31 May 2008
Companies with year end on 30 November 2007	30 June 2008

2. With regard to the requirement to file Form R31 for companies which did not declare dividends during the relevant period, the IRB informed that the law will be changed to require every company whose basis period ends on a date other than 31 December 2007, to file the Form R31. It is unclear as to when the law would be amended.

The Institute will point out to the IRB that the approach to seek companies to file the Form R31 when there is no legal requirement to do so, is not an appropriate step. Any filing of a form should be required only when there is a legal requirement.

For a company whose basis period ends on 31 December, there is no need to file the Form R31 even if it was issued with the said form.

3. For advance tax payments made on or before 7 September 2007 in respect of tax installments due and payable after 31 December 2007 (Item A2b of Form R31), the IRB is of the view that tax paid (for non-31 December year end companies) in the context of Section 39 of the Finance Act 2007 means payments for tax liability which arises from the first day of the basis period for the year of assessment 2008 to 31 December 2007.

The concession granted by the Ministry of Finance is to allow the tax paid in respect of tax liability (payable by way of instalments) due after 31 December 2007 to be included in the Section 108 account, provided the advance payment was made on or before 7 September 2007.

4. The IRB confirmed that only Malaysian resident companies and Singapore resident companies subject to Malaysian tax with a basis period ending on a day other than 31 December need to file Form R31.

B. e-Filing System for Tax agents

The IRB has introduced e-filing for tax agents this year. Members are encouraged to try out the e-filing system so as to familiarize themselves with the system.

The Institute is in the process of collating issues faced by users of the e-filing system (including e-filing for individual taxpayers) and will forward these issues as well as possible recommendation to the IRB with the view of improving the effectiveness and efficiency of next year's e-filing programme. In this respect, you are requested to submit your comments and suggestions to kslim@mit.org.my and technical@mit.org.my on or before **30 April 2008**. You are kindly required to provide a brief explanation of the issues and the suggestions, if any, for improvement. Your contribution will certainly assist in making filing easier next year.

C. Minutes of Operations Dialogue with IRB held on 25 February 2008

The IRB has issued minutes of the Operations Dialogue held with the professional bodies on 25 February 2008. Members can [download the minutes](#) from the [website](#) of the Institute.

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

For queries or feedback on the MIT e-circular, please email to secretariat@mit.org.my

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e-CIRCULAR TO MEMBERS

Malaysian Institute of Taxation (225750-T)
Institut Percukaian Malaysia

e-MIT No. 13/2008

22 April 2008

TO ALL MEMBERS

CPD NEWS

1) Workshop : Indirect Tax – Sales Tax & Service Tax Refunds

Time : 9.00 am – 5.00 pm

Dates/Venues : 2 May 2008, Mutiara Hotel, Johor Bahru
30 May 2008, City Bayview Hotel, Penang

Under the Sales Tax Act 1972 and Service Tax Act 1975, the Customs Department can refund any sales tax, service tax or penalty that has been overpaid or erroneously paid. Daily, companies are overpaying taxes and few actually apply for a refund because numerous procedures need to be followed. Applying for a refund need not be that difficult when one understands the mechanisms of a refund.

Course Outline:

- Sales Tax Refunds
- Service Tax
- Keeping proper records for sales tax and service tax
- New sales tax and service tax returns (JKED No. 3)

2) Workshop : Tax Implications on New/Revised FRSs

Time : 9.00 am – 5.00 pm

Dates/Venues : 8 May 2008, Mutiara Hotel, Johor Bahru
10 May 2008, Legacy Hotel, Malacca
29 May 2008, Hyatt Regency, Kota Kinabalu
30 May 2008, Holiday Inn, Kuching

Course Outline:

- | | |
|---------|---|
| FRS 2 | Share-based payments |
| FRS 3 | Business Combinations |
| FRS 5 | Non-current asset held for sale and discontinued operations |
| FRS 112 | Income Taxes |

3) Workshop : Financing Corporate Growth

Time : 9.00 am – 5.00 pm

Date/Venue : 8 May 2008, MIT Training Room, KL (to be confirmed)

Course Outline:

- A comparison between equity and debt / quasi-debt financing
- Thin capitalisation rules
- Exchange control / Bank Negara rules
- Offshore holding structures for tax efficient corporate funding
- Leasing / Sale and leaseback transactions
- Hybrid instruments such as redeemable preference shares and bonds
- Islamic instruments and the related tax implications
- Deductibility of Guarantee fees
- The impact of the 1-tier taxation system on holding structures and dividend distribution

4) Workshop : Introduction to Tax Principles & Procedures

Time : 9.00 am – 5.00 pm

Date/Venue : 13 May 2008, MIT Training Room, KL

Course Outline:

- Overview of the Inland Revenue Board
- Classes of income liable to tax
- Persons chargeable and residence
- The 5 categories of employment income
- Business income
- Expenses and deductions; revenue vs capital
- Capital allowance and reliefs
- Determination of tax payable
- Return forms, deadlines and the computations
- Offences, penalties & appeals

The brochures and registration forms for the events above can be downloaded at www.mit.org.my or you may contact Ms Latha / Cik Ally at 03-2162 8989 ext 108/113 for further clarification.

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e-CIRCULAR TO MEMBERS

**Malaysian Institute of Taxation (225750-T)
Institut Percukaian Malaysia**

e-MIT No. 14/2008

29 April 2008

TO ALL MEMBERS

16th ANNUAL GENERAL MEETING OF MIT

The 16th Annual General Meeting of MIT will be held on **Saturday, 14 June 2008** at the **Prince Room 3, Level 3 Prince Hotel & Residence Kuala Lumpur**, Jalan Conlay, 50450 Kuala Lumpur at **9.30 am**.

The preliminary notice of the 16th AGM and the nomination form for election to the Council for the 2008/2009 term has been posted out to members on 14 April 2008 and all nomination forms are to be deposited with the office of the Institute on or before **5.00 pm on Wednesday 30 April 2008**.

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

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e-CIRCULAR TO MEMBERS

Malaysian Institute of Taxation (225750-T)
Institut Percukaian Malaysia

e-MIT No. 15/2008

23 May 2008

TO ALL MEMBERS

16th ANNUAL GENERAL MEETING OF MIT

The 16th Annual General Meeting of MIT will be held on **Saturday, 14 June 2008** at the **Prince Room 3, Level 3 Prince Hotel & Residence Kuala Lumpur**, Jalan Conlay, 50450 Kuala Lumpur at **9.30 am**.

CPD EVENTS

Workshop on Dividend & the Single-Tier Tax System

Date/Venue : 28 May 2008, Legacy Hotel, Malacca
3 Jun, City Bayview Hotel, Penang
5 Jun, Mutiara Hotel, JB

Click HERE to download the registration form

<http://www.mit.org.my/downloads/CPD/Dividend & Single Tier Tax System Outstation.pdf>

Workshop on Tax Implications on Revised FRSs

Date/Venue : 29 May 2008, Hyatt Regency Kinabalu, Kota Kinabalu
30 May 2008, Holiday Inn, Kuching

Click HERE to download the registration form

<http://www.mit.org.my/downloads/CPD/Tax Implications On Revised FRS-Outstation.pdf>

An Evening Talk on Section 153: The New Tax Agent Guidelines

Date/Venue : 2 June 2008, Equatorial Hotel, Kuala Lumpur

Time : 4.00 pm – 7.00 pm

Click [HERE](#) to download the registration form

http://www.mit.org.my/pdf/AN_EVENING_TALK_ON_SECTION_153_THE_NEW_TAX_AGENT_GUIDELINES.pdf

Workshop: Indirect Tax : Sales Tax & Service Tax Refunds

Date/Venue: 30 May 2008, City Bayview Hotel, Penang

Click [HERE](#) to download the registration form

http://www.mit.org.my/downloads/CPD/Indirect_Tax-Sales&Service_Tax_Refunds.pdf

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e-CIRCULAR TO MEMBERS

Malaysian Institute of Taxation (225750-T)
Institut Percukaian Malaysia

e-MIT No. 16/2008

3 June 2008

TO ALL MEMBERS

16th ANNUAL GENERAL MEETING OF MIT

The 16th Annual General Meeting of MIT will be held on **Saturday, 14 June 2008** at the **Prince Room 3, Level 3 Prince Hotel & Residence Kuala Lumpur**, Jalan Conlay, 50450 Kuala Lumpur at **9.30 am**.

CPD EVENTS

Seminar on Practitioners Update

Date : 10 June 2008,
Venue : Equatorial Hotel Kuala Lumpur

Click [HERE](#) to download the registration form
<http://www.mit.org.my/pdf/Practitioners%20Update.pdf>

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e-CIRCULAR TO MEMBERS

Malaysian Institute of Taxation (225750-T)
Institut Percukaian Malaysia

18 June 2008

e-MIT No 17-2008

Dear Members,

A. 16TH ANNUAL GENERAL MEETING (AGM)

16th AGM and Office Bearers of the Malaysian Institute of Taxation

The 16th AGM of the Institute was successfully held on Saturday 14 June 2008. A total of 58 members attended the AGM. The following members were elected to the Council:

- Dr. Ahmad Faisal Bin Zakaria
- Mr. Aruljothi Kanagaretnam
- Assoc. Prof Faridah Ahmad
- Mr. SM Thanneermalai

Following the AGM, the first Council meeting for 2008/2009 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. Lim Heng How

Vice President (s) : Mr. Khoo Chin Guan
Mr. Lim Kah Fan

Council Member(s) : 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. SM Thanneermalai
Mr. Yeo Eng Hui, Adrian

B. TECHNICAL

Public Rulings

Please be informed that the IRB had recently issued the following Public Rulings:

1. Public Ruling No. 2/2008 --- Reinvestment Allowance
2. Addendum to Public Ruling No. 5/2004 -- Double Deduction Incentive on Research Expenditure

The above Rulings can be downloaded from the MIT's website.

Operational Matters

1. The minutes of the Meetings of the Filing Programme Working Group held on 25 February 2008 and 14 May 2008 have been released by IRB and are available at the Institute's website.
2. The IRB has informed all professional bodies (via its letter dated 3 June 2008) that many PDF format tax return forms submitted by tax agents do not follow specifications and this causes problems and delays in the processing of these tax returns. The IRB has stated that such return forms will not be accepted by the IRB.

Members are reminded that the PDF format tax return forms must be used in accordance with the specifications stated. The IRB also encourages tax agents to submit tax returns via the e-filing mode or by way of completing the original tax return form.

3. The IRB has also informed that the Mandarin translation of the Form B for the year of assessment 2007 has been uploaded on the IRB's website for the purpose of reference only. It cannot be used for filing purposes.

C. CPD

Changes: Tax Planning on Current Tax Issues

8 July 2008 at Hyatt Regency, Kota Kinabalu – changed to **9 July 2008**

9 July 2008 at Holiday Inn, Kuching – changed to **10 July 2008**

Note that the workshop due to be held on 21 June 2008 at legacy Hotel, Malacca is cancelled.

Upcoming Events

1) Workshop: Tax Planning on Current Tax Issues

<u>Date</u>	<u>Venue</u>
1 July	Bayview Hotel, Penang
2 July	Mutiara Hotel, Johor Bahru
15 July	Casuarina Hotel, Ipoh

2) Workshop: Investment Incentives

<u>Date</u>	<u>Venue</u>
1 July	MIT Training Room, Kuala Lumpur
8 July	Casuarina Hotel, Ipoh
10 July	Bayview Hotel, Penang
15 July	Mutiara Hotel, Johor Bahru (to be confirmed)
17 July	Legacy Hotel, Malacca
22 July	Hyatt Regency, Kota Kinabalu
23 July	Holiday Inn, Kuching

3) Workshop: Indirect Tax – Latest Updates

Date : 7 July 2008

Venue : Legend Hotel, Kuala Lumpur

Speakers: Representatives from Akademi Kastam Diraja Malaysia Melaka (AKMAL)

4) Workshop: Tax Audit Under Self-Assessment: Issues and Lessons Learnt

Date : 17 July 2008

Venue : MIT Training Room

5) NTC 2008

Date : 19 – 20 August 2008

Venue : Kuala Lumpur Convention Centre

The registration form can be downloaded from the website

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e-CIRCULAR TO MEMBERS

Malaysian Institute of Taxation (225750-T)
Institut Percukaian Malaysia

03 July 2008

e-MIT No 18-2008

To All Members,

TECHNICAL

1. Gifts of New Personal Computers and Monthly Broadband Subscription Fee to Employees

Please be informed that effective from year of assessment 2008 till year of assessment 2010, the cost of a new personal computer OR monthly broadband subscription fee registered in the name of the employer is

- a) allowed a deduction in ascertaining the adjusted business income of the employer under the **Income Tax (Deduction for Gifts of New Personal Computers and Monthly Broadband Subscription Fee to Employees) Rules 2008 [PU(A) No. 192/2008]**, and
- b) exempted from income tax in the hands of the employee under the **Income Tax (Exemption) (No. 4) Order 2004[PU(A) No. 191/2008]**.

2. Income Tax (Accelerated Capital Allowance) (Security Control Equipment or Monitor Equipment) Rules 2008 [PU(A) No. 205/2008]

Effective from year of assessment 2008 till year of assessment 2012, capital expenditure incurred by a resident company incorporated under the Malaysian Companies Act 1965 in relation to installation of

- a) any **security control equipment** for a factory of the company, provided that the company is approved under Industrial Co-ordination Act 1975; and
- b) any **monitor equipment** for
 - i) a container lorry of the company bearing Carrier Licence A, or
 - ii) a general cargo lorry of the company bearing Carrier Licence A or C

shall be allowed an initial allowance of 20% and an **annual allowance of 80%**. However, if the assets are disposed of within two years from the date of acquisition, the capital allowances so allowed shall be withdrawn in the year of disposal. The type of assets which qualify are specified in the Rules.

This incentive shall not apply to company in the basis period for a year of assessment in which the company has been granted any incentives under the Promotion of Investments Act 1986 or has been granted Reinvestment Allowance under Schedule 7A of Income Tax Act 1967.

3. Stamp Duty (Remission) Order 2008 [PU(A) No. 211/2008]

For a sale and purchase agreement executed between 8 September 2007 and 31 December 2010 (both days inclusive) in respect of one unit of a residential property purchased by an individual costing not more than RM250,000, 50% of the stamp duty shall be remitted.

4. Service Tax (Amendment) Regulations 2008 [PU(A) No. 216/2008]

The annual sales turnover threshold for restaurants located outside hotels, including food courts (Group C) has been increased from RM300,000 to RM3,000,000 with effect from 1 July 2008. Consequently, many restaurants and food courts are not subject to service tax with effect from 1 July 2008.

5. Other legislative Updates

Below are the other legislative updates for the month of June.

PU[A] No.	Name of Order
188/2008	Income Tax (Deduction of Tax on the Distribution of Income of a Family Fund, Family Re-Takaful Fund or General Fund) Rules 2008
193/2008	Income Tax (Accelerated Agriculture Allowance) (Plantation of Rubber Wood Tree) Rules 2008
207/2008	Promotion of Investments (Promoted Activities and Promoted Products)(Amendment) Order 2008
208/2008	Promotion of Investments (Promoted Activities and Promoted Products For Small Scale Companies) Order 2008
209/2008	Promotion of Investments (Promoted Activities and Promoted Products For Automotive Component Modules Industry) Order 2008
210/2008	Promotion of Investments (Promoted Activities and Promoted Products For Reinvestment) Order 2008
217/2008	Windfall Profit Levy (Crude Palm Oil and Crude Palm Kernel Oil) Order 2008

CPD EVENTS

1. WORKSHOP ON INDIRECT TAX – LATEST UPDATES

The much awaited event is coming! Do not miss the opportunity to meet the representatives from Akademi Kastam Diraja Malaysia Melaka (AKMAL) who will discuss various topics on indirect tax. The details are as follows:

Date : 7 July 2008, Monday
Time : 9.00 am – 5.00 pm
Venue : The Legend Hotel, Kuala Lumpur
CPD Hours : 8 CPD hours

Speakers from AKMAL:

1. Tuan Haji Aziz bin Ali

Penolong Kanan Pengarah Kastam II

2. Norsiah bt Haji Abdul Ghani

Penolong Kanan Pengarah Kastam, Ketua Program Perakaunan & Auditan

COURSE OUTLINE

8.30 am	Registration
9.00 am	Welcome address by the Chairman
9.15 am	Import Export Procedures Relating to Customs Duty
10.30 am	Morning Refreshments
11.00 am	Excise Duty – Manufacturer
12.30 pm	Networking Lunch
2.00 pm	Sales and Service Tax – Procedures & Refund
3.15 pm	Afternoon Refreshments
3.45 pm	Bounded Warehouse
4.30 pm	Questions & Answers
5.00 pm	End of Programme

The Registration Form can be downloaded from our website www.mit.org.my or you may call Ms Latha/Cik Ally at 03-2162 8989 ext 108/113 for further information.

2. WORKSHOP ON INVESTMENT INCENTIVES

<u>Date</u>	<u>Venue</u>
10 July	Bayview Hotel, Penang
15 July	Hyatt Regency, Johor Bharu
17 July	Legacy Hotel
22 July	Hyatt Regency, Kota Kinabalu
23 July	Holiday Inn, Kuching

*Note that the workshop due to be held on 8 July 2008 at Casuarina Hotel, Ipoh is cancelled.

The Registration Form can be downloaded from our website www.mit.org.my or you may call Ms Latha/Cik Ally at 03-2162 8989 ext 108/113 for further information.

3. 12TH ASIAN REGIONAL CONFERENCE: 5 & 6 AUGUST 2008, KUALA LUMPUR CONVENTION CENTRE, KUALA LUMPUR

The CPA Australia Asian Regional Conference is an annual high profile event, held once every year, in Hong Kong, Singapore and Malaysia, on a rotation basis. The Conference attracts speakers and delegates from China, Hong Kong, Singapore and Australia to come together to share their experiences with each other.

In 2008, CPA Australia – Malaysia Division is proud to host the 12th Asian Regional Conference themed “**CHANGING LANDSCAPES: *Be in the Forefront!***”

This Conference will serve as a platform for business leaders, accountants and managers from the region to discuss the challenges facing today's constantly changing business and economic landscapes. Some of the highlights of the conference will be:

- Changing Landscapes in Global Business
- Changing Landscapes in How We Live: *Doing CSR Differently*
- Changing Landscapes in Human Resource: *Turning your People into your Competitive Advantage*
- Changing Landscapes in Finance: *Islamic Banking vs Conventional Banking*
- Changing Landscapes in Leadership: *Pushing Beyond Limits*

This Conference is set to stimulate thought-leadership in many areas and disciplines affecting accountants and business leaders today, equipping them with the necessary information to be in the forefront of our constantly changing environment.

Click <https://www.cpaaustralia.com.au/events/SM08100101.pdf> to view the full flyer.

For more information, please call CPA Australia, CPD Department at 603 2267 3332 / 3333.

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e-CIRCULAR TO MEMBERS

Malaysian Institute of Taxation (225750-T)
Institut Percukaian Malaysia

e-MIT No 19_2008

8 July 2008

Dear Members,

MESSAGE FROM THE COUNCIL

(a) Committees

Following the recent AGM of the Institute, the Council has set up the following Committees to carry out the various activities of the Institute. Accordingly, the following Council Members have been appointed as Chairmen & Deputy Chairmen for the 2008/2009 term:

No	Committee	Chairman	Deputy Chairman
1.	Executive Committee	Dr. Veerinderjeet Singh	Mr. Lim Heng How
2.	Continuing Professional Development	Mr. Lim Kah Fan	Mr. Khoo Chin Guan
3.	International Affairs	Mr. Peter Lim Thiam Kee	Mr. Harpal Singh Dhillon
4.	Membership Services Committee	Mr. Adrian Yeo Eng Hui	Mr. Aruljothi Kanagaretnam
5.	Public Relations	Dato' Raymond Liew	Mr. Peter Lim Thiam Kee
6.	Editorial	Mr. SM Thanneermalai	Dato' Raymond Liew
7.	Examinations	Prof Dr. Jeyapalan Kasipillai	Assoc. Prof. Faridah Ahmad
8.	Education	Assoc. Prof. Faridah Ahmad	Prof Dr. Jeyapalan Kasipillai
9.	Technical & Public Practice	Mr. Khoo Chin Guan	Mr. Lim Kah Fan
10.	Disciplinary	Mr. Chow Kee Kan	Dr. Ahmad Faisal bin Zakaria
11.	Investigation	To be constituted as and when necessary	

(b) Appointed Council Members

Under Article 58A of the Articles of Association, the Council has approved the appointment of four (4) appointed Members who will be representing the following sectors / categories of the membership of the Institute :

- Industry and Commerce
- Indirect taxation
- Legal profession
- Others.

The appointed Council Members for the 2008/2009 term (which expires at the next AGM) are :

1. Haji Abdul Rahim bin Abdullah
2. Mr. Francis Tan Leh Kiah
3. En. Mokhtar bin Mahmud
4. En. Safrizal bin Mohd Said

The Council and secretariat staff will continue to work towards improving services to the members of the Institute as well as enhancing the profile of the Institute. Besides undertaking a review of the syllabus of the Institute's Professional Examinations and the logo of the Institute, the Council will also work on developing a sound Public Relations strategy for the Institute which will involve the development of a corporate video and enhancing media relations. This is intended to assist in the Institute's drive to increase its membership as well as promoting the Institute.

In order to assist the Institute to grow and progress, the Council would very much appreciate your feedback on ideas and suggestions that you may have to assist the Institute in fulfilling its role and objectives. Please feel free to submit your views and suggestions to president@mit.org.my.

We look forward to meeting members at the premier tax event of the year---the **National Tax Conference** on 19 & 20 August 2008. Members will note that this is the only event in which the Inland Revenue Board acts as a co-organiser with a professional body and the event is also a great opportunity to network with fellow professionals from both the public and private sectors.

Thank you.

On Behalf of the Council

Dr. Veerinderjeet Singh
President

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e-CIRCULAR TO MEMBERS

Malaysian Institute of Taxation (225750-T)
Institut Percukaian Malaysia

e-MIT No 20_2008

9 July 2008

Dear Members,

BRANCH CHAIRMEN

The following Branch Chairmen have been appointed to lead and carry out the activities of the Institute's branches for the 2008/2009 term:

East Coast Branch

Chairman	Mr Wong Seng Chong
Address	Messrs Lau, Wong & Yeo 1, 2 nd Floor, Lorong Pasar Baru 1 25000 Kuantan, Pahang
Tel	09-5144 875
Fax	09-5144 890

Malacca Branch

Chairman	Mr Viknesvaran s/o Arumugam
Address	A.V Varan & Co 40-A, Taman Kota Laksamana 75200 Melaka
Tel	06-283 6799
Fax	06-284 1963

Southern Branch

Chairman	Ms Tan Lay Beng
Address	TEE & PARTNERS Room 335, 3rd Floor Johor Tower Jalan Gereja 80100 Johor Bahru
	Tel: 07 - 2244 168
	Fax: 07 - 2244 300

Northern Branch

Chairman

Address

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
04-229 1818
04-229 1313

Tel

Fax

Perak Branch

Chairman

Address

Mr Lam Weng Keat
KPMG Tax Services Sdn Bhd
C-1-03, 1st Floor, No 2 Persiaran Greentown 3
Greentown Business Centre
30450 Ipoh, Perak
05-253 1188 Ext: 228
05-255 8818

Tel

Fax

(In addition, the Deputy Chairman is Mr Loo Thin Tuck)

Sarawak Branch

Chairman

Address

Mr Fan Kah Seong
PricewaterhouseCoopers Tax Services Sdn Bhd
9th Floor, Bangunan Binamas
Jalan Padungan
93100 Kuching
Sarawak
082-413957
082-412644

Tel

Fax

Sabah Branch

Chairman

Address

Mr Michael YS Tong, JP
Horwath TH Liew Tong
Damai Plaza 3rd Floor
C11 South Wing, Jalan Damai
88811 Kota Kinabalu, Sabah.
088-233 733
088-238 955

Tel

Fax

With regard to Branch Affairs, please address all e-mails to secretariat@mit.org.my and these will be directed accordingly to the relevant Branch Chairman.

Thank you.

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