

e-CIRCULAR TO MEMBERS

MALAYSIAN INSTITUTE OF TAXATION

24 AUGUST 2007

e-MIT No 31/2007

Dear Members,

TECHNICAL

2007 Tax Returns Filing Programme

On 13 July 2007, the professional bodies were invited to a meeting by LHDNM, wherein issues pertaining to the 2007 tax returns filing programme were discussed. The LHDNM has just issued the minutes of the meeting. The following are some of the points outlined in the minutes:

- (i) PIN No. and Digital Certificate (Digicert)
LHDNM is considering the idea of introducing a “Blanket” Digicert for tax practitioners. However, the LHDNM has informed that they will have to consider various legal implications of introducing this procedure.
- (ii) e-filing for Forms P and T
LHDNM is considering introducing e-filing facilities for Forms P and T.
- (iii) e-filing for Forms C and R
 - (a) LHDNM confirmed that their system has the facility to transpose (import / export) data into the tax returns form.
 - (b) LHDNM confirmed that those columns in the return form that are not applicable to the company, need not be completed.

The minutes of the above-mentioned meeting can be downloaded from the Institute’s website at:

www.mit.org.my

The Institute has requested the LHDNM to organise a follow-up meeting so that the outstanding issues can be deliberated upon and resolved in due course.

e-CIRCULAR TO MEMBERS

MALAYSIAN INSTITUTE OF TAXATION

21 SEPTEMBER 2007

e-MIT No 32/2007

Dear Members,

A. TECHNICAL

1. Requirement To Settle All Tax Liabilities Before Approval Is Granted For A Tax Licence

The Institute has received a letter from LHDNM on 28 September 2007 on the above-mentioned matter as a follow up to the earlier letter issued by the LHDNM.

We refer to our e-MIT Circular 29/2007 on the LHDNM requirement for every applicant for a tax licence (including renewals) to ensure that the applicants' personal tax affairs are in order and that any balance of tax payable is fully settled before the LHDNM endorses such an application.

In the latest letter from the LHDNM, it is now stated that for applicants who received approval to settle the balance of tax payable for the current year via an instalment scheme, the LHDNM will adhere to the scheme. The LHDNM, however, requires that with regard to prior year tax liabilities, all applicants must settle their tax liability in full before LHDNM endorses the application for a tax licence.

The LHDNM's letter can be downloaded from the Institute's website at:
www.mit.org.my

2. Section L of Form C for YA 2007---“Intangible Asset” and “Deferred Tax Assets”

In response to a query from the professional bodies, the LHDNM has confirmed that “Intangible Asset” should be included in item L28 i.e. “Other Fixed Assets” and “Deferred Tax Assets” should be included in item L35 i.e. “Other Current Assets”. Please be guided accordingly.

3 “Tax Highlights of the 2008 Budget & Its Impact on the Services Sector”—Dialogue Session for the Services Sector

The Professional Services Development Corporation Sdn Bhd (PSDC) is organising the above-mentioned dialogue that is scheduled as follows:

Date : 8th October 2007 (Monday)
Time : 8.00 am to 11.00 am
Venue : Bilik Gerakan, Tingkat 6, Blok A
Kompleks Kerja Raya, Jalan Sultan Salahuddin, Kuala Lumpur.

The objective of the dialogue is to provide information and updates to Professional Service Providers on tax matters relating to the Services Sector under the 2008 Budget . The session is free of charge.

Members of MIT who are interested to register for the dialogue may refer to the details of the program from the MIT website at www.mit.org.my and self-register using the enclosed registration form before 5 October 2007.

B. CONFERENCES

2ND AOTCA INTERNATIONAL CONVENTION

“Tax Challenges in a Globalised Environment”

Please click on the hyperlink and be connected to the AOTCA brochure.

<http://www.mit.org.my/mit03/articles/aotca%20local%20final%20ver.pdf>

For further enquiries, please call *Anusha or Nur at 03-2162 8989 ext 109 & 106* respectively or e-mail to publications@mit.org.my

e-CIRCULAR TO MEMBERS

MALAYSIAN INSTITUTE OF TAXATION

3 OCTOBER 2007

e-MIT No 33/2007

Dear Members,

A. TECHNICAL

1. Requirement To Settle All Tax Liabilities Before Approval Is Granted For A Tax Licence

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We refer to our e-MIT Circular 29/2007 on the LHDNM requirement for every applicant for a tax licence (including renewals) to ensure that the applicants' personal tax affairs are in order and that any balance of tax payable is fully settled before the LHDNM endorses such an application.

In the latest letter from the LHDNM, it is now stated that for applicants who received approval to settle the balance of tax payable for the current year via an instalment scheme, the LHDNM will adhere to the scheme. The LHDNM, however, requires that with regard to prior year tax liabilities, all applicants must settle their tax liability in full before LHDNM endorses the application for a tax licence.

The LHDNM's letter can be downloaded from the Institute's website at: www.mit.org.my

2. Section L of Form C for YA 2007---“Intangible Asset” and “Deferred Tax Assets”

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B. CONFERENCES

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e-CIRCULAR TO MEMBERS

MALAYSIAN INSTITUTE OF TAXATION

10 OCTOBER 2007

e-MIT No 34/2007

Dear Members,

A. TECHNICAL

1. Abolishment of Service Tax Threshold for Professional, Consultancy and Management Services

Following the 2008 Budget proposal, the Institute has received a letter from the Royal Malaysian Customs regarding the abolishment of the service tax threshold for professional, consultancy and management services.

The Customs Department informed that the service tax threshold for the following services will be abolished with effect from 1 January 2008:-

- (i) Accounting
- (ii) Advocate and Solicitor
- (iii) Engineering
- (iv) Architecture
- (v) Surveyor, Valuer, Appraiser and Estate Agent
- (vi) Consultancy
- (vii) Management Services

The implications of the abolishment of the service tax threshold are as follows:-

- (i) The above-mentioned services are subject to service tax irrespective of the threshold with effect from 1 January 2008 and are required to be licensed;
- (ii) Where a person has yet to achieve the current threshold of RM 150,000, he may choose to be licensed under the Service Tax Regulations 1975 earlier or at the latest by 1 January 2008;
- (iii) Where a person's total turnover has achieved the current threshold before 1 January 2008, he must be licensed under the current regulations.

The Customs Department will be inviting the professional bodies for a briefing on the subject matter and members will be informed of any subsequent development.

The above-mentioned letter can be downloaded from the Institute's website at:
www.mit.org.my

B. CONFERENCES

2ND AOTCA INTERNATIONAL CONVENTION

“Tax Challenges in a Globalised Environment”

Please click on the hyperlink and be connected to the AOTCA brochure.

<http://www.mit.org.my/mit03/articles/aotca%20local%20final%20ver.pdf>

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e-CIRCULAR TO MEMBERS

MALAYSIAN INSTITUTE OF TAXATION

19 OCTOBER 2007

e-MIT No 35/2007

TO ALL MEMBERS

A. ADMINISTRATION

1. Enlargement of the MIT Council for 2007/2008

The MIT Council has pursuant to Article 58A of the Memorandum & Articles of Association enlarged the composition of the Council from 16 members to 20 members for the term 2007/2008 so that all segments of the tax profession are effectively represented in the Council including industry and commerce as well as indirect tax practitioners. The names of the additional Council members will be announced soon.

2. Appointment of Executive Director

The MIT Council is pleased to announce the appointment of **Ms Kulwant Kaur** as its **Executive Director**. Ms Kulwant, a Fellow member of the Malaysian Institute of Chartered Secretaries and Administrators, has over twenty years experience as a company secretary and administrator having worked in various organisations including legal and secretarial firms and a local professional institute.

Ms Kulwant's most recent appointment was as the Chief Technical Officer at MAICSA, the professional body for chartered secretaries and administrators in Malaysia. During her tenure in MAICSA, she played a key role in cementing the Institute's profile as a professional body and regulatory authority on corporate secretarial and administrative matters.

B. TECHNICAL

Issues and Recommendations for Technical, Operations and Audit and Investigations Dialogues

Dialogues between the LHDNM and the professional bodies on Technical, Operations and Audit and Investigations are normally held during the first, second and fourth quarters of the year respectively.

Please note that issues relating to the technical interpretation and application of the tax legislations and guidelines, etc, will be forwarded to LHDNM for deliberation during the Technical dialogue. Issues relating to tax administration matters will be addressed at the Operations dialogue and all issues relating to tax audits or tax investigation cases will be addressed during the Audit and Investigations dialogue.

To ensure that all practical issues encountered by members are highlighted to the LHDNM, members are encouraged to forward their issues as well as recommendations to the Institute for compilation. Please forward your issues in the format below and email your completed forms to technical@mit.org.my not later than 3 December 2007.

TECHNICAL/ OPERATION/ AUDIT AND INVESTIGATION*			
No	Issues	Recommendations	Rationale for the Recommendations

* To ease the process of compilation, kindly segregate your issues according to the different dialogues.

C. CONFERENCES

2ND AOTCA INTERNATIONAL CONVENTION

“Tax Challenges in a Globalised Environment”

MIT is hosting the 2nd AOTCA International Convention in Kuala Lumpur **at KL Convention Centre on 22 and 23 November 2007**. The event is expected to draw over 500 tax professionals from more than 20 countries across the Asia Pacific region including Japan, Korea, Hong Kong, China, India, Australia, Malaysia and from European countries. The Convention will be officiated by YB Dato’ Seri Rafidah Aziz, Minister of International Trade and Industry.

The Convention has been priced very competitively for all members at **RM600 per person** which encompasses a one and half day Convention with a line-up of interesting speakers and the Gala Dinner on 22 November 2007. This event is the first of its kind in Malaysia is not to be missed.

To register, please go to the following hyperlink:

<http://www.mit.org.my/mit03/articles/aotca%20local%20final%20ver.pdf>

For further enquiries you may call **Anusha** or **Nur** at **03-2162 8989 ext 109 or 106** or email them at publications@mit.org.my



e-CIRCULAR TO MEMBERS

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

29 OCTOBER 2007

e-MIT No 36/2007

TO ALL MEMBERS

A. TECHNICAL

Customs-Private Sector Consultative Panel Meeting

The second Customs-Private Sector Consultative Panel meeting for this year is expected to be held in the month of December 2007.

In view of this, members are encouraged to forward any **policy related issues/matters** in respect of indirect taxation for the Institute's compilation and onward submission to the Customs Department.

Please forward your views by following the format stated below and email your submissions to technical@mit.org.my by 7 November 2007.

No	Policy Issues	Recommendations	Rationale for the Recommendations

The Institute would like to thank you for your feedback.

B. CPD

PRACTITIONERS UPDATE

- Technical Updates
- An Analysis of Recent Tax Cases
- Operational Updates

Dates:

- 23 Nov 2007 at Holiday Inn, Kuching
- 27 Nov 2007 at Hyatt Regency, Kota Kinabalu

Time:

9 am – 5 pm

Speaker:

Ms. Teoh Boon Kee is an approved tax agent with almost 25 years of tax experience. She was formerly a Tax Director in one of the major international accounting firms in Malaysia. She has handled a diversified portfolio of clients ranging from public listed companies to emerging ones. In addition to tax compliance work, she also specialises in tax advisory and planning, tax reviews and investigation work and corporate tax restructuring exercises.

WORKSHOP: TRANSFER PRICING – AS A PLANNING TOOL & INDIRECT TAX IMPLICATIONS

Dates	Venues
13 Nov 2007	Equatorial Hotel, Malacca
14 Nov 2007	Mutiara Hotel, Johor Bahru
10 Dec 2007	City Bayview Hotel, Penang
11 Dec 2007	Casuarina Hotel, Ipoh
17 Dec 2007	Hyatt Regency, Kota Kinabalu
18 Dec 2007	Holiday Inn, Kuching
19 Dec 2007	Paramount Hotel, Sibul, Sarawak

Programme Outline

- Transfer pricing and the concept of arm's length transactions
- Meaning of "controlled" and "associated" enterprises
- Comparability analysis and the factors affecting comparability
- Functional analysis
- Arm's length pricing methodologies
- Intangible properties
- Anti-avoidance and the shifting of profits
- Documentation requirements under the Income Tax Act, 1967 and the IRB Guidelines
- Indirect tax issues with transfer pricing – a brief discussion

Time:

9 am – 5 pm

Speaker:

Mr Harvinder Singh has 13 years of widespread experience in taxation gained at two of the largest accountancy firms in the world, PricewaterhouseCoopers and Ernst & Young. Having proved his mettle with the Big 4 accounting firms, Harvinder is currently the Managing Partner of Harvey & Associates, a boutique firm with a diversified portfolio of clients. Harvinder is a Tax Consultant to numerous MNCs as well as fellow accounting firms and his expertise and views on taxation are actively sought by his peers and industry players alike.

For enquiries please contact **Ms Latha** or **Ms Ally** at **03-2162 89 89 ext 108 or 113** respectively.

C. CONFERENCES

2ND AOTCA INTERNATIONAL CONVENTION “Tax Challenges in a Globalised Environment”

MIT is hosting the 2nd AOTCA International Convention in Kuala Lumpur at **KL Convention Centre on 22 and 23 November 2007**. The event is expected to draw over 500 tax professionals from more than 20 countries across the Asia Pacific region including Japan, Korea, Hong Kong, China, India, Australia, Malaysia and from European countries. The Convention will be officiated by YB Dato’ Seri Rafidah Aziz, Minister of International Trade and Industry.

The Convention has been priced very competitively for all members at **RM600 per person** which encompasses a one and half day Convention with a line-up of interesting speakers and the Gala Dinner on 22 November 2007. This event is the first of its kind in Malaysia is not to be missed.

To register, please go to the following hyperlink:

http://mit.org.my/mit03/mit_web/aotca_local-final.pdf

For further enquiries you may call **Anusha** or **Nur** at **03-2162 8989** ext **109** or **106** or email them at publications@mit.org.my

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e-CIRCULAR TO MEMBERS

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

29 OCTOBER 2007

e-MIT No 37/2007

TO ALL MEMBERS

A. TECHNICAL

Abolishment of Service Tax Threshold for Professional, Consultancy and Management Services - Further Updates

Further to the e-Circular to Members No. 34/2007 dated 10 October 2007 on the above-mentioned subject matter, the Institute was invited to attend a briefing at Customs Malaysia on 30 October 2007 where the following issues were highlighted:

1. Application for service tax licence

With the abolishment of the service tax threshold for professional, consultancy and management services with effect from 1 January 2008, members who provide taxable services irrespective of their annual sales turnover, are urged to apply for the service tax licence. The application could be submitted at the nearest Customs office.

Members are further advised that they could apply for the service tax licence now but they would only be required to submit their Service Tax Returns after 1 January 2008.

2. Form and document required for application of service tax licence

Customs Malaysia has further informed that the form “JKED1” should be used for the purpose of application of service tax licence. The form could be obtained from the relevant Customs office.

Members can download the checklist issued by the Customs authorities from the Institute’s website at www.mit.org.my to obtain details of documents that are required when submitting their service tax licence forms or click this link to download the checklist:

<http://mit.org.my/mit03/articles/permohonan%20lesen%20cukai%20perkhidmatan.pdf>

Members are advised to contact the nearest Customs office for further enquiries or clarifications relevant to the application.

3. Form for Service Tax Return

Customs Malaysia has further informed that with effect from 1 January 2008, "Form JKED3" should be used for filing of service tax returns. However until the new form JKED3 is gazetted, the current service tax return form, "Form CP3", would continue to be used until further notice.

4. Charging of service tax during the transitional period

Customs Malaysia has clarified that the service tax would be charged based on the date of the invoice. For example, if the taxable service was rendered before 1 January 2008 but the invoice was issued after 1 January 2008, service tax would be chargeable.

Members will be informed of any further development relevant to the subject matter

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

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e-CIRCULAR TO MEMBERS

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

12 NOVEMBER 2007

e-MIT No 38/2007

TO ALL MEMBERS

2ND AOTCA INTERNATIONAL CONVENTION **“Tax Challenges in a Globalised Environment”**

MIT is hosting the 2nd AOTCA International Convention in Kuala Lumpur at **KL Convention Centre on 22 and 23 November 2007**. The event is expected to draw over 500 tax professionals from more than 20 countries across the Asia Pacific region including Japan, Korea, Hong Kong, China, India, Australia and from the European countries. The Convention will be officiated by YB Dato’ Seri Rafidah Aziz, Minister of International Trade and Industry.

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To register, please go to the following hyperlink:

http://mit.org.my/mit03/mit_web/aotca_local-final.pdf

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e-CIRCULAR TO MEMBERS

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

23 NOVEMBER 2007

e-MIT No 39_2007

TO ALL MEMBERS

1) ADMINISTRATION

ENLARGEMENT OF THE MIT COUNCIL FOR 2007/2008

Further to the e-Circular to Members No. 35/2007 dated 19 October 2007, the Institute is pleased to announce the three new Council Members appointed to serve on the Council for the 2007/2008 term namely:

- (i) En. Safrizal bin Mohd Said
- (ii) En. Mokhtar bin Mahmud
- (iii) Mr. Thanneermalai A/L SP SM Somasundaram

Their appointment was effected on 27 September 2007

2) TECHNICAL

ISSUES AND RECOMMENDATIONS FOR TECHNICAL, OPERATION AND AUDIT AND INVESTIGATION DIALOGUE

Following our e-MIT circular No. 35/2007 on 19 October 2007, members are encouraged to forward any issues and recommendation in respect of technical, operation and audit and investigation to the Institute for our compilation for dialogues between the LHDNM and the professional bodies.

Please forward your feedback by following the format and email your submissions to technical@mit.org.my by 3 December 2007.

TECHNICAL/ OPERATION/ AUDIT AND INVESTIGATION			
No	Issues	Recommendations	Rationale for the Recommendations

3) CPD - SEMINAR

TAX COMPLIANCE : COMPLEXITIES FACING A TAX PRACTITIONER: ROLES & PRACTICES

Dates: 12 December 2007 (Wednesday)

Time: 9.00 am – 5.00 pm

Chairmen: Lim Kah Fan of Ernst & Young
Ronnie Lim of Deloitte KassimChan Tax Services Sdn Bhd

Speaker: Nitin Nadkarni of Construction Practice Group

Penalists: Datuk D.P. Naban of Lee Hishamuddin Allen & Gledhill
Dr. Arjunan Subramaniam

Members of MIT who are interested to register for the seminar may refer to the details of the program from the MIT website at www.mit.org.my please click direct link below to obtain the soft copy of the brochure.

http://mit.org.my/mit03/mit_web/tax%20compliance_complexities_facing_tax_practitioner.pdf

4) GENERAL

FORUM ON “INVESTMENT OPPORTUNITIES THROUGH THE LABUAN INTERNATIONAL OFFSHORE FINANCIAL CENTRE (IOFC)”

The Labuan Offshore Financial Services Authority (LOFSA) is organising the above-mentioned Forum scheduled as follows:

Date : 11 December 2007 (Tuesday)

Time : 8.30 am to 12.00 noon

Venue : Diamond Ballroom, Mandarin Oriental Hotel
Jalan Pinang, Kuala Lumpur City Centre, Kuala Lumpur

Registration Fee: NIL

The purpose of the forum is to create awareness on the opportunities available in Labuan IOFC and providing an avenue for networking among participants and to explore the possibilities of using Labuan in future business ventures.

Members of MIT who are interested to register for the dialogue may refer to the details of the program from the MIT website at www.mit.org.my and self-register using the registration form before 1 December 2007.

5) MIT PRODUCTS

MIT TAX HANDBOOK

The Institute launched its MIT Tax Handbook in August 2004 in conjunction with the National Tax Conference 2004. Comprising 600 over pages then, it has now been updated with all relevant material as at **31 May 2007**. Due to the sheer volume of the updated materials the **MIT TAX HANDBOOK + UPDATES** has been ingeniously crafted into a new **CD ROM** product for your ease of use.

Indexed clearly, user friendly and following a similar format as the original hard copy you can access, print or download material without having to wade through pages and pages of paper. This **CD ROM** will enable you to get to reference materials at the click of a mouse. You can even copy & paste portions you need to create your own notes.

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For enquiries please contact **Ms Ziana** at 03-2162 8989 ext 115 or e-mail to communications@mit.org.my

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. 40_2007

28 November 2007

Dear Members,

Requirement to settle all tax liabilities before approval is granted for at tax licence

Subsequent to our e-Circular No. 33_2007 of 2 October 2007 on the above-mentioned matter, the Institute received a letter from LHDNM dated 21 November 2007 in response to the suggestions made by the Institute on the matter.

With regard to current/prior year tax liabilities, the LHDNM has agreed with the Institute's suggestion that all tax agents who have had instalment schemes approved by LHDNM should be allowed to continue to adhere to the scheme.

However, the LHDNM reminds all applicants to settle their tax liability in full before the LHDNM endorses the application for a tax licence where:-

- (i) a tax agent has defaulted in settling his/her tax liability according to the approved instalment scheme, or
- (ii) no approval for an instalment scheme was given by LHDNM to the agent to settle his/her current/prior year tax liabilities.

With this, members would take note that the position is now very clear and reasonable. The Institute is pleased that the LHDNM has agreed to the suggestions made on the matter.

The LHDNM's letter can be downloaded from the Institute's website at www.mit.org.my or click the direct link below to download LHDNM's letter.

<http://mit.org.my/mit03/articles/requirement%20to%20settle%20tax%20liabilities.pdf>

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e-CIRCULAR TO MEMBERS

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

e-MIT No. 41/2007

6 December 2007

TO ALL MEMBERS

**1. MINUTES OF THE CUSTOMS-PRIVATE SECTOR CONSULTATIVE
PANEL MEETING 1/2007 HELD ON 7 AUGUST 2007**

The Minutes of the Customs-Private Sector Consultative Panel Meeting 1/2007 held on 7 August 2007 have been released by the Royal Malaysian Customs and can be downloaded from the Institute's website at www.mit.org.my or by clicking this direct link below:

http://www.mit.org.my/mit03/mit_web/Minutes of Custom Dialogue.pdf

2. ADDENDA TO PUBLIC RULINGS NO. 1/2003, 3/2004 AND 1/2006

Members are informed that the Inland Revenue Board (IRB) has issued addenda to the following Public Rulings:-

Addendum to Public Ruling No.	Name of Ruling	Issued / Updated
1/2003	Tax Treatment of Leave Passage	23 August 2007
3/2004	Entertainment Expense	23 August 2007
1/2006	Perquisites from Employment	30 August 2007

The said addenda can be downloaded from IRB's website at www.hasil.org.my under the heading 'Law & Regulations-Rulings'.

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

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e-CIRCULAR TO MEMBERS

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

e-MIT No. 42/2007

7 December 2007

TO ALL MEMBERS

FILING OF PERSONAL TAX RETURNS IN 2008

The Inland Revenue Board has announced in the media that it will start distributing income tax return forms from next Monday till February 2008 for taxpayers to complete and file their returns by 30 April 2008 (for those individuals who do not have any business source of income) and by 30 June 2008 (for individuals who have a business source of income). Taxpayers who do not receive their forms by 15 March 2008 are advised to collect them from any Inland Revenue Board branch.

The IRB has also indicated that the e-Filing system for the BE and the B forms will be made available from February 2008.

Taxpayers are urged to visit the nearest IRB branch for assistance or call 1-300-88-3010 for more information.

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

Disclaimer

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e-CIRCULAR TO MEMBERS

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

e-MIT No. 43/2007

21 December 2007

TO ALL MEMBERS

A. ADMINISTRATION

Annual Subscription 2008

Members and students are reminded their subscriptions for 2008 are due on or before **31 January 2008**. Members and students are advised to settle their subscriptions as soon as possible to continue enjoying the benefits offered by the Institute. If you have yet to receive your renewal advice which was issued in December 2007 or should you have any queries relating to your membership, please contact Puan Nurhayati at 03-2162 8989 ext 114.

B. CONTINUING PROFESSIONAL DEVELOPMENT

1. Workshop on **Tax Compliance – Complexities Facing a Tax Practitioner: Roles & Practices** to be held at the following venues and dates:

<u>Dates</u>	<u>Venues</u>
11 Jan 2008	Ipoh
17 Jan 2008	Penang
24 Jan 2008	Johor Bahru
25 Jan 2008	Malacca

2. Workshop on **Indirect Tax: Sales Tax & Service Tax Refunds:**

Date : 30 Jan 2008
Venue : MIT Training Room, KL

For more information or to register please call **03-2162 8989** and speak with Ms Latha (ext 108), Ms Ally (ext 113) or Ms Nur (ext 106).

C. PUBLIC RELATIONS

‘Tax Nasional’, the quarterly journal of the Institute will take on a “new look” from 2008 starting with a name change.

It will now be known as the **TAX GUARDIAN**, a name that has been selected from various options as it reflects the fact that tax professionals are the guardians of the tax profession. The name, **TAX GUARDIAN** is also reflective of the strong collaboration between MIT and the tax authorities. Over and above this, the **TAX GUARDIAN** will be seen as a more vibrant, modern and dynamic name which has a distinct pro-active approach and would appeal to a wider audience.

The name change and subsequent new look of the journal came about when members of the Council, Public Relations Committee and Editorial Committee met on 20 October for a brainstorming session to deliberate on the current format and contents. Arising from this session, it was agreed a new name be adopted. The MIT Council discussed the matter in November 2007 and agreed **TAX GUARDIAN** as the new name for the journal.

The **TAX GUARDIAN** will make its debut in the first quarter of 2008.

The Council and Staff of the Malaysian Institute of Taxation take this opportunity to wish all members and students a very Merry Christmas and Happy New Year and Best Wishes for 2008.

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