

CTIM No.18/2011

3 May 2011

TO ALL MEMBERS

TECHNICAL

Direct Taxation

1. Notification of The Demise of Taxpayer

Pursuant to the amendment of Section 74(3) of Income Tax Act 1967 and Section 14(4) of Real Property Gains Tax Act 1976, as introduced by the Finance Act 2011 (Act 719), the Inland Revenue Board has issued a prescribed Form CP57 (Notification of the Demise of Taxpayer). With effect from 27 January 2011, assessments and additional assessments must be issued by the Inland Revenue Board (IRB) within 3 years after the end of the year of assessment in which the Director General of Inland Revenue is informed in writing by the executor of the death of a taxpayer using the Form CP57. The Form is to be submitted to the IRB Branch where the taxpayer's income tax returns are filed.

Members may view the [Form CP57](#) at the website of the Institute or at IRB's website at http://www.hasil.gov.my/pdf/pdfborang/Borang_CP57_1.pdf

Indirect Taxation

2. List of taxable and non-taxable services for service tax purposes

The Royal Malaysian Customs (RMC) has issued a list of taxable and non-taxable services for service tax purposes. The list only serves as a guide and is not exhaustive because the types of services rendered may be different between different types of businesses.

For further details or enquiries, members may contact the RMC as follows:-

Tel: 03 - 8882 2100, Fax: 03 – 8889 5869

Email: cd@customs.gov.my

Website: www.customs.gov.my and click at [ePertanyaan](#)

Members may view the detailed [list of taxable and non-taxable services](#) at the RMC's website at: <http://www.customs.gov.my/index.php/bm/component/content/article/183-pengumuman/613-senarai-perkhidmatan-bercukai-dan-tidak-bercukai>

e-CIRCULAR TO MEMBERS



CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

e-CTIM No.18/2011

3 May 2011

CONTINUING PROFESSIONAL DEVELOPMENT



NATIONAL TAX CONFERENCE 2011

Date: 19 & 20 July 2011 (Tuesday & Wednesday)
Venue: Kuala Lumpur Convention Centre

The pre-eminent tax conference in Malaysia. The conference provides excellent opportunities for participants to network with LHDNM officials, tax professionals and business leaders.

Who Should Attend

CEOs/CFOs
Tax Directors/Professional/Consultants/
Managers/Agents
Financial Controllers/Finance
Directors/Finance Managers
Academics
Business Leaders



CALL CTIM FOR MORE INFORMATION
TEL : 03-2162 8989 ext 106, 108, 113, 119, 121 EMAIL: ntc@ctim.org.my



e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

e-CTIM No.18/2011

3 May 2011

MEMBERSHIP SERVICES

KIND REMINDER FOR OUTSTANDING MEMBERSHIP SUBSCRIPTION

We regret to note from our record that the subscription for some members are still outstanding. We urge you to settle your dues as soon as possible to enjoy uninterrupted membership services. If your payment is on the way, we thank you for your support and would appreciate if you could kindly inform the Secretariat duly.

CHARTERED TAX INSTITUTE OF MALAYSIA IS RECRUITING AN ASSISTANT MANAGER / TECHNICAL MANAGER

The Chartered Tax Institute of Malaysia is inviting suitably qualified candidates to apply for the position in the premier body for tax professionals.

Interested applicants, please click on http://www.ctim.org.my/ectim/Advert_techmgr_Jul10.pdf

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

Disclaimer

Although the Chartered Tax Institute of Malaysia has taken all reasonable care in the preparation and compilation of the information contained in the CTIM e-circular, the Institute / each party providing the material displayed herein expressly disclaim all and any liability or responsibility to any person(s) for any errors or omissions in the contents of the CTIM e-circular or for anything done or omitted to be done by any such person in reliance whether wholly or partially, upon the whole or any part of the contents of the CTIM e-circular.