



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

e-CTIM No.21/2010

14 May 2010

TO ALL MEMBERS

TECHNICAL

Double Taxation Relief (The Government of the Republic of Turkey) (Amendment) Order 2010. [P.U. (A) 138/2010]

In this order, the schedule provides details of the "Protocol amending the Agreement between the Government of Malaysia and the Government of the Republic of Turkey for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income signed at Ankara on 27 September 1994".

The Protocol dated 21 April 2010, published on 6 May 2010, seeks to amend the article relating to "Exchange of Information".

e-CTIM No.22/2010

20 May 2010

TO ALL MEMBERS

MEMBERSHIP SERVICES

18TH ANNUAL GENERAL MEETING (AGM)

The Institute will be holding its 18th Annual General Meeting (AGM). The administrative details are as follows:

Date : Saturday, 12 June 2010

Time : 9.30a.m.

Venue : Pacific Ballroom A, Best Western Premier Seri Pacific Hotel Kuala Lumpur, Jalan Putra
50350 Kuala Lumpur, Malaysia

The Notice of Annual General Meeting, Administrative Details, Form of Proxy and 2009 Annual Report have been posted to members.

Please take note of the following Articles of the Institute's Articles of Association:

Article 56: No member shall be entitled to vote on any question either personally or by proxy at any General Meeting of the Institute or at a poll whose subscription is overdue for 3 months.

Article 40: Any member entitled to be present and vote at a meeting may submit any motion to the Annual General Meeting, provided that in the case of an ordinary resolution, he shall serve upon the CTIM a notice in writing containing the proposed resolution, and stating his intention to submit the same at least ten (10) clear days before the day appointed for the meeting.

Kindly confirm your attendance before 28 May using the slip below which can also be found in the Administrative Details attachment.

18th AGM: CONFIRMATION OF ATTENDANCE SLIP

I,....., CTIM Membership No.:..... am
able / unable * (will / will not * be sending my proxy) to attend the Annual General Meeting on 12 June 2010 at 9.30a.m. at the Pacific Ballroom A, Best Western Premier Seri Pacific Hotel Kuala Lumpur, Jalan Putra, 50350 Kuala Lumpur, Malaysia.

**please delete where appropriate*

Signature:.....

Date:.....

Please return the attendance slip by fax to 03-2162 8990 or email agm2010@ctim.org.my before 28 May 2010 to enable us to make the necessary administrative arrangements.

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.

APPLICATION FEE FOR REINSTATEMENT OF MEMBERSHIP

Kindly be informed that the reinstatement fee for members who resigned is RM100. The fee for those whose membership status has been struck off is RM500. Arrears for both categories will have to be paid.

EMAIL BROADCAST FOR MEMBERS

We are pleased to inform you that we provide email broadcasting for tax related matters. For more information kindly email secretariat@ctim.org.my

CONTINUING PROFESSIONAL DEVELOPMENT

NATIONAL TAX CONFERENCE 2010

25 CPD Points

We are pleased to announce that the Chartered Tax Institute of Malaysia (CTIM) and the Lembaga Hasil Dalam Negeri Malaysia (LHDNM) are organising the National Tax Conference 2010 on 6 & 7 July 2010 at the Kuala Lumpur Convention Centre. The theme of the Conference is "Driving Towards a High Income Economy".

Topics for the Conference are as follows:

- The Malaysian Economy: Where Are We Today and Where Are We Heading
- Cross Border Exchange of Information
- Driving the Economy Through Private Investment
- Nurturing Human Capital: Air Asia's Experience
- GST: What to Expect
- Recent Tax Cases
- Thin Capitalisation: The OECD's Experience
- Driving Towards a High Income Economy

Register and pay before **18 June 2010** to enjoy the EARLY BIRD fee.

Please contact the Conference Secretariat for more information or clarification.

- Tel : 03-2162 8989
- Fax : 03-2162 8990
- Website: www.ctim.org.my

Ms Ally (ext 113) ally@ctim.org.my
Ms Azlin (ext 108) azlin@ctim.org.my



CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

e-CIRCULAR TO MEMBERS

e-CTIM No.22/2010

20 May 2010

Ms Bella	(ext 119)	ntc@ctim.org.my
Ms Fadeah	(ext 120)	cpd@ctim.org.my
Ms Nur	(ext 106)	nur@ctim.org.my

We look forward to meeting you at the National Tax Conference 2010!

PMC-SIERRA INTERNATIONAL SDN BHD, PENANG IS RECRUITING A REGIONAL TAX MANAGER

PMC-Sierra situated at 1-18-12, SUNTECH @ Penang Cybercity, Lintang Mayang Pasir 3, 11950, Bayan Baru, Penang is inviting suitably qualified candidates to apply for the position in their organization.

Please click on <http://www.ctim.org.my/eCTIM/PMC-SIERRA.pdf> for details of the job description.

Interested candidates are kindly requested to email the applications to Corina_Tan@pmc-sierra.com or call her at her mobile number 6012 4050490

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

Disclaimer

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e-CTIM No.23/2010

25 May 2010

TO ALL MEMBERS

TECHNICAL

1. Issuance of Notice of Increase under section 107C(10) and section 103, Income Tax Act (ITA), 1967 by the Inland Revenue Board (IRB) to taxpayers

The IRB has informed the professional bodies that they are in the process of issuing the above notices, in batches to taxpayers for the following cases / categories:

- Under section 107C(10), ITA, where there is an under-estimation of tax in respect of the 30% margin allowed.
No notice will be issued where the taxpayer has made a payment using *code 155* (for settlement of penalty under section 107C(10)).
- Under section 103, in respect of the non-payment of the tax / balance of tax payable within the stipulated time frame.
The notices are issued for assessments issued in the calendar year 2009. Taxpayers are advised to make payment using *code 155*.

2. Tax return self-amendment forms for C, B, BE, M, C1,TA,TC, TR, TF, TF and TP cases for the year of assessment 2009

The above self-amendment forms have been issued by the IRB. Members may download the relevant forms from the IRB's website at <http://www.hasil.gov.my/lhdnv3/index.jsp?process=4100&newsid=94> . Members are reminded to submit the completed self-amendment forms to the IRB branch where the income tax file is maintained.

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May 2010

IBFD International Tax Academy

20% discount for CTIM members

IBFD, Your Portal to
Cross-Border Tax Expertise

Develop your tax career in Asia-Pacific

Dear colleague,

IBFD's International Tax Academy (ITA) has a proud tradition of training current and future tax professionals since 1989. ITA offers training in international taxation at an introductory, intermediate, or advanced level.

Experience the benefits for yourself at 20% discount!

When registering for the course(s) of your choice, simply enter the promotional code **ITAKL14** together with your CTIM membership details on the order form, and you will receive a **20% discount***.

Register to Transfer Pricing Aspects of Business Restructurings

We look forward to welcoming you to **Singapore**.

Kind regards,

Aurobindo Ponniah
Head Asia-Pacific
IBFD

***Not valid in conjunction with other offers.**

Course in the spotlight

Transfer Pricing Aspects of Business Restructurings

Location: Singapore

Date: 14 - 16 July 2010

Recommended CPE/CPD points: 19.5

Price: \$ 1,100

Promotional code: **ITAKL14**.

Topics covered

- The Significance of Transfer Pricing in Business Restructuring
- Business Restructuring and Permanent Establishments
- Tax Effective Supply Chain Structures
- Transfer Pricing and Business Restructuring - China and India
- Case Study
- Supply Chain Transformation

[Full programme](#) | [Read more](#) | [Register](#)

More courses are available at a discount, such as Principles of International Taxation, in Kuala Lumpur on 8 - 12 November 2010.

[Contact us](#) for more details.

Your instructors

Transfer Pricing Aspects of Business Restructurings

Jesper Solgaard

Luis Coronado

Shanto Gosh

Priya

Gopalakrishnan

Click to view their biography.

Contact IBFD

For further information on IBFD tax courses, tax research services and publications, visit our website at www.ibfd.org or contact us:

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Fax: +6-03-2287 0729

itaki@ibfd.org

www.ibfd.org

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e-CTIM No.25/2010

27 May 2010

TO ALL MEMBERS

MEMBERSHIP SERVICES

18TH ANNUAL GENERAL MEETING (AGM)

We will be much obliged if you could kindly confirm your attendance for the 18th Annual General Meeting to be held at 9.30am Saturday, 12 June 2010 at Pacific Ballroom A , Best Western Premier Seri Pacific Hotel Kuala Lumpur, Jalan Putra, Kuala Lumpur.

The Notice of Annual General Meeting, Administrative Details, Form of Proxy and 2009 Annual Report have been posted to members and an e- notice was sent vide eCTIM22/2010.

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Signature:.....

Date:.....

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25 CPD Points

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- Website: www.ctim.org.my

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Ms Azlin	(ext 108)	azlin@ctim.org.my
Ms Bella	(ext 119)	ntc@ctim.org.my
Ms Fadeah	(ext 120)	cpd@ctim.org.my
Ms Nur	(ext 106)	nur@ctim.org.my

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e-CTIM No. 26/2010

4 June 2010

TO ALL MEMBERS

CONTINUING PROFESSIONAL DEVELOPMENT

NATIONAL TAX CONFERENCE 2010

25 CPD Points

Date : 6 & 7 July 2010
Time : 9.00 am – 5.00 pm
Venue : Kuala Lumpur Convention Centre

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THE IMPOSITION OF SECTION 113(2) PENALTY & TAXPAYERS ACTING IN GOOD FAITH

4 CPD Points

Date : 16 June 2010
Time : 9.00 am – 12.00 pm
Venue : Best Western Premier Seri Pacific Hotel, Kuala Lumpur

- ***OPD Sdn Bhd Case: Sect. 113(2) Penalty & The relevance of taxpayers acting in good faith***

Speaker: Mr S. Saravana Kumar, Advocate & Solicitor, Taxation & Private Clients Practice Group, Lee Hishammuddin Allen & Gledhill

- ***Panel Discussion: Mitigating Sect. 113(2) Penalty: What are the relevant factors?***

- Mr Jagdev Singh, Senior Executive Director, PricewaterhouseCoopers
- Mr Soh Lian Seng, Executive Director, KPMG Tax Services Sdn Bhd
- Mr S. Saravana Kumar, Advocate & Solicitor, Taxation & Private Clients Practice Group, Lee Hishammuddin Allen & Gledhill

Register **NOW!**

Kindly logon to www.ctim.org.my for the latest updates on the CPD events or contact the Secretariat, Ms Azlin/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.

PMC-SIERRA INTERNATIONAL SDN BHD, PENANG IS RECRUITING A REGIONAL TAX MANAGER

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OTHER EVENT

MAICSA ANNUAL CONFERENCE 2010

The Malaysian Institute of Chartered Secretaries and Administrators (MAICSA) is organizing the MAICSA Annual Conference for 2010 with the theme '**Governance & Ethical Practices in the Boardroom**'. The Conference will be held at **Hilton Kuala Lumpur** on **19 & 20 July 2010**. Chartered Tax Institute of Malaysia (CTIM) is a supporting body to this Conference. Members of Chartered Tax Institute of Malaysia (CTIM) who register for the Conference will enjoy a preferential registration fee. For further information on the Conference programme and registration details, please click here: http://www.maicsa.org.my/training_conference.aspx

PROFESSIONAL SERVICES DEVELOPMENT CORPORATION(PSDC)

Seminar On Goods and Service Tax (GST): Implementation in the Construction and Professional Services Industry

Venue: Bilik Tanjung, Level 6, Ministry of Works, Kuala Lumpur

Date: 17th June 2010

For more information and registration for the seminar, click on <http://www.ctim.org.my/eCtim/GSTRegForm.pdf>

<http://www.ctim.org.my/eCtim/GST%20brochure.pdf>

Please contact Ms Sunita Naidu or Ma Radzatul Mazwin bt Abd Rahim at 603-2698 4045 or email to sunitha@myspsdc.com should you need further clarification.

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e-CTIM No. 27/2010

9 June 2010

TO ALL MEMBERS

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

PROFESSIONAL CONDUCT & ETHICAL BEHAVIOUR

Members are reminded that they must, at all times, bear in mind the Rules & Regulations (on professional conduct and ethics) of the Institute in providing tax services to the public and in working together with other members and the relevant Government agencies.

As a general reminder, some extracts are listed below from the Rules & Regulations of the Institute:

- In accepting or continuing a professional assignment or occupation, a member should always have regard to any factors which might reflect adversely upon his integrity and objectivity in relation to that assignment or occupation.
- A member should follow the ethical guidance of the Institute and, in circumstances not provided for by that guidance, should conduct himself in a manner consistent with the good reputation of the profession and the Institute.
- A member should not undertake within his professional practice business activities which are not compatible with those normally undertaken by tax practitioners.
- No member shall give any assistance or his services by the use of his name or in any other manner to advance or promote any illegal activity of a client.
- No member shall mislead his clients or the public by charging an unrealistically low professional fee which may result in the lowering or compromise of professional standards.
- Fees should not be charged on a contingency, percentage or similar basis, save where that course is authorised by statute or is generally accepted practice for certain specialist work.

Members are also reminded that the Institute had also issued its Investigation & Disciplinary Rules recently. Again, as a general reminder, some relevant extracts are listed below:

- Any person (the Complainant) may bring to the attention of the Secretary of Investigation Committee (IC) any facts or matters (the Complaint) indicating that a member of the Institute (the Relevant Member) may have become liable to

disciplinary action under the Institute's Articles of Association and Rules and Regulations.

- The IC shall investigate any complaint referred to it and determine whether or not the matter is to be referred to the Disciplinary Committee (DC).
- Upon reference of a complaint to the DC and after due inquiry has been made in accordance with the provisions of these Rules, it is found that any member of the Institute is guilty of unprofessional conduct as charged, the DC shall impose any one or any combination of the punishment specified below:
 - (i) order the name of the member to be removed from the register and he shall cease to be a member of the Institute
 - (ii) suspend the member for a period not exceeding three (3) years;
 - (iii) order the practising certificate of the member to be cancelled
 - (iv) impose upon the member a fine not exceeding five thousand ringgit
 - (v) order the member to be admonished, censured or reprimanded
 - (vi) order the member to pay the Institute such sum it deems fit and reasonable in respect of costs and expenses of and incidental to any disciplinary hearing before the DC and any investigation conducted by the IC
 - (vii) order the member to attend a course of instruction approved by the DC for a period of time to be determined by the DC

In specific instances, the Council shall cause the name of the member who committed the offence and the decision of the DC to be published in the official journal of the Institute and/or in any other publications to be determined by the Council. In addition, the Council shall inform all relevant Government licensing authorities and any other interested body of the decision of the DC and the disciplinary punishment imposed upon the member.

Please be guided accordingly.

Executive Director
Chartered Tax Institute of Malaysia

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

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e-CTIM No.28/2010

11 June 2010

TO ALL MEMBERS

TECHNICAL

**1. Exemption of any income derived from the sukuk ijarah.
Income Tax (Exemption) Order 2010. [P.U. (A) 169/2010]**

This Order exempts any person from the payment of income tax in relation to any income derived from the *sukuk ijarah*, other than convertible loan stock, issued in any currency by iMalaysia Sukuk Global Berhad with effect from the year of assessment 2010.

**2. Double Taxation Relief (The Government of the Republic of France)(Amendment)
Order 2010. [P.U. (A) 164/2010]**

This Order amends Article 26 [Exchange of Information] of the double taxation agreement between the two countries signed on 24 April 1975 and amended by the protocol signed on 31 January 1991.

3. Double Taxation Relief (The Government of Japan)(Amendment) Order 2010. [P.U. (A) 165/2010]

This Order amends Article 25 [Exchange of Information] of the double taxation agreement between the two countries signed on 19 February 1999 and amended by the protocol signed on 19 February 1999.

4. Double Taxation Relief (The Government of Belgium)(Amendment) Order 2010. [P.U. (A) 166/2010]

This Order makes extensive amendments to the double taxation agreement between the two countries signed on 24 October 1973 and amended by the protocol signed on 25 July 1979. The articles affected are Articles II, III, IV, VII, IX to XII, XVI, XVIII, XIX XIII A, XXI, XXIII to XXVII and XXIX. The Order also inserts a new Article XIII A on technical fees and deletes Article XX on professors, teachers and researchers.

5. Double Taxation Relief (The Government of Ireland)(Amendment) Order 2010. [P.U. (A) 167/2010]

This Order amends Article 27 [Exchange of Information] of the double taxation agreement between the two countries signed on 28 November 1998.

e-CTIM No.29/2010

17 June 2010

TO ALL MEMBERS

TECHNICAL

1. Public Ruling No. 2/2010 - Allowable pre-operational and pre-commencement business expenses

The Inland Revenue Board (IRB) has issued Public Ruling No. 2/2010 (effective for year of assessment 2010 and subsequent years of assessment) on 3 June 2010. This Public Ruling supersedes the earlier Public Ruling No. 2/2002 issued on 8 July 2002.

Some of the changes observed are as follows:

- The maximum authorised share capital requirement for companies eligible to claim a deduction for incorporation expenses has been increased from RM250,000 (for companies incorporated in Malaysia on or after 1.1.1973 but prior to 13.09.2003) to RM2,500,000 (for companies incorporated in Malaysia on or after 13.09.2003).

A sole proprietorship or partnership which converted to a private limited company, with an authorised share capital of not more than RM2,500,000, is also eligible for the above deduction.

- Establishment expenditure of the following types of entities may also qualify for a deduction against the gross income in ascertaining the adjusted income of the business:
 - a Real Estate Investment Trust (REIT)
 - a Property Trust Fund (PTF), and
 - an Islamic stock broking company
- With effect from the year of assessment 2009, a person may claim a deduction for expenses incurred in respect of recruitment of employees prior to the commencement of his business. The expenses must be incurred within 1 year prior to the commencement of its business.

The Public Ruling may be downloaded from the website of IRB at:

http://www.hasil.gov.my/lhdnv3e/documents/maklumat_terkini/Allowable%20pre-op%20%20business%20expenses%203%206%202010.pdf

Members can also view the information from the website of the Institute at http://www.ctim.org.my/technical_techdev_direct.asp

e-CTIM No. 30/2010

18 June 2010

TO ALL MEMBERS

CONTINUING PROFESSIONAL DEVELOPMENT

NATIONAL TAX CONFERENCE 2010

25 CPD Points

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For more information, please contact the following Secretariat:

- Tel : 03-2162 8989
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- Website: www.ctim.org.my

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Ms Fadeah	(ext 120)	ntc@ctim.org.my
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