

e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

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TO ALL MEMBERS

TECHNICAL

Updated List of Certification Bodies under Subparagraph 34(6)(ma) ITA 1967

On 20 June 2012, the IRB issued an updated list of certification bodies (as at 15 June 2012), under Section 34(6)(ma) of Income Tax Act (ITA)1967.

The updates included

- Updates on the validity periods of the accreditation;
- New certification bodies, one each accredited under the Product Certification System Program (PC) and under the Food Safety Management System Program (FSMS), respectively;
- Withdrawal of Globalgroup Asia Pacific Sdn Bhd from the Quality Management System accreditation program.

Please note that effective from 15 June 2011, any certification activities carried out by GLOBALGROUP ASIA PACIFIC SDN BHD under the Quality Management System accreditation program will not be recognized by the Department of Standards Malaysia and international bodies involved. Hence, expenditure by certification bodies and companies in connection with obtaining certificates issued by the said company are not eligible for deduction under the provisions of Section 34(6)(ma) Income Tax Act 1967.

Members may view the Certification Bodies under Section 34(6)(ma) at the IRB website.

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