

e-CTIM TECH 74/2013

21 June 2013

TO ALL MEMBERS

TECHNICAL

Direct Taxation

[Application for Renewal of Licence under S.153, ITA 1967 – Letter from the IRB dated 12 June 2013](#)

The Deputy Director General of Inland Revenue (Operations), Dato Mohammad Sait bin Ahmad, has issued a letter, dated 12 June 2013, to the professional bodies on the above matter.

The Inland Revenue Board (IRB) has informed that in the course of processing applications for the renewal of tax agent licences, it was found that there have been applicants who had not submitted their Income Tax Return Forms (ITRF) or had not submitted their ITRF within the due date as stipulated in [S.77, Income Tax Act 1967](#) (ITA). In addition, there have also been applicants who had failed to comply with payment of outstanding tax or tax instalment under [S.103, ITA](#).

Paragraph 5.3 of the [Code of Ethics for Tax Agents](#) (Revised) states that:-

“5.3 A tax agent should always keep his own tax affairs up-to-date. Tax returns and letters/documents should be submitted on time and the tax payable should be paid within the time allowed.”

The IRB is of the view that a tax agent should be responsible for updating his/her personal tax affairs as he/she should set an example to his/her clients.

The Institute would like to remind members to keep their personal tax affairs up-to-date to ensure that the tax agent licence is renewed.

Members may view the [letter](#) on CTIM website.

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