

TECHNICAL

Direct Taxation

Decentralisation of Collection Files

Further to our [e-CTIM TECH 1-2013](#), the Inland Revenue Board (IRB) has announced that it will decentralise the **Collection Files** including the Real Property Gains Tax (Company RPGT) with effect from 1 July 2013. The *decentralisation* is an on-going effort to improve the quality of service delivery to taxpayers and will be carried out in stages. With decentralisation, both the Assessment Files and Collection Files will now be managed by the same IRB Branch.

The first phase of this decentralisation process involves the transfer of specific categories of files handled by the Kuala Lumpur Collection Branch where the assessment files are registered with the Corporate Tax Department (CTD) in Jalan Duta, Kuala Lumpur. The categories are:

- i. Company (C);
- ii. Co-operative Society (CS);
- iii. Trust Body (TA);
- iv. Unit Trust / Property Trust (TC);
- v. Real Estate Investment Trust / Property Trust Fund (TR); and
- vi. Real Property Gains Tax (Company RPGT).

For further details, members may call:-

- i. Contact Centre at 1-800-88-5436 (LHDN); or
- ii. Corporate Tax Department at 03-6209 2300

E-Filing

The IRB has informed that it will not issue the Income Tax Return Form (ITRF) to company taxpayers (C & R forms) who have used the e-filing service in prior years.

Members may view this [announcement](#) at www.hasil.gov.my

Disclaimer

This document is only meant for members of the Chartered Tax Institute of Malaysia (CTIM) only. Although the CTIM 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.
