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TO ALL MEMBERS

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**CPD Points Concession in respect of Renewal of Tax Agent Licence under Section 153 ITA**

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The [Guidelines for Application for Approval as a Tax Agent under Subsection 153\(3\), Income Tax Act, 1967](#), set out under paragraph 3.1 *Conditions for Renewal*, inter alia, that:

*Tax agents aged 60 years and above are given an exemption of half of the number of CPD/CPE points in respect of the application for renewal of their licences.*

*Information on the determination of the CPD/CPE points are found in Appendix B.*

Members may view the [Guidelines](#) on the Ministry of Finance website at [www.treasury.gov.my](http://www.treasury.gov.my) (Taxation > Tax Agent Approval > Tax Agent Approval Guidelines)

The [Guidelines](#) are available in Bahasa Malaysia (*Percukaain > Kelulusan Ejen Cukai*)

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