
TECHNICAL

Letter to Ministry of Finance (MOF) on Finance Bill (No.2) 2013

Further to the [e-CTIM TECH 127 of 2013](#), members are informed that the Institute has submitted another letter to the MOF to highlight the following matters:-

- (a) Appeal against deemed assessment (**Subsection 99(4)**);
- (b) Disallowance of expense due to failure to furnish information (**Subsection 39(1A)**);
- (c) Filing of corporate tax returns based on audited accounts (**Subsection 77A(4)**);
- (d) Definition of “entertainment” (**Section 18**); and
- (e) Definition of “director” (**Paragraph 75A(2)(b)**).

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

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