

TECHNICAL

Direct Taxation

Meeting with the Authorities on the Conditions for Engagement with Inland Revenue Officers

The Institute together with other professional bodies met with the authorities [the Tax Division of the Ministry of Finance and Inland Revenue Board Malaysia (IRBM)] on 2 December 2014 to discuss the conditions for engagement with IRBM Officers (the proposed practice). (Please refer to our [e-CTIM TECH-DT 76/2014 dated 13 November 2014](#)).

Pursuant to the above-mentioned meeting, please be informed of the following:

1. The implementation date for the proposed practice has been deferred from 1 December 2014 to **1 February 2015**.

Various issues have been brought up by CTIM and the professional bodies, some of the consensus reached, subject to the confirmation of the IRB, are as follows:

2. Under the proposed practice, correspondence with IRBM should indicate the name and tax agent approval number.
3. The IRB will accept correspondence signed by authorised signatories instead of the relevant tax agent of the taxation firm provided that a list of such authorised signatories are furnished to IRBM by 31 December 2014. Such list should contain particulars required by the IRBM (such as name, I.C., specimen signature, etc.) and may be updated to the IRB from time to time.

IRBM will provide details on the particulars required of the authorised signatories shortly.

The Institute will keep members updated as soon as further details are made available by the authorities.

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