

e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

e-CTIM PP 7/2015 TO ALL MEMBERS

14 December 2015

PUBLIC PRACTICE

SECTION 153 INCOME TAX AGENT LICENCE APPLICATION AND INTERVIEW PROCESS

The CTIM Public Practice Committee (PPC) had written a <u>letter dated 1 October 2015</u> to the Inland Revenue Board of Malaysia (LHDNM) to invite a LHDNM officer to speak at a CTIM Members' Dialogue on the *Section 153 Income Tax Agent Licence* ("Licence") application and interview process.

The LHDNM responded in its <u>letter dated 3 December 2015</u> that no officers were available and provided written information on the following aspects of the Licence application and interview process:

- 1. Requirements and procedure to apply for the Licence.
- 2. Preparation for the interview in the item 3 below and the appeal procedure if the application is rejected.
- 3. Interview of applicants for the Licence by the LHDNM:-
 - How the interview is conducted; and
 - What to expect during the interview including the types of questions which would be asked.
- 4. What the LHDNM looks for in recommending applicants to the Ministry of Finance for approval.

Further to the above, the Institute would like to invite members to provide feedback on the following:-

- Any suggestions, concern or comments you may have on the written information in the LHDNM's <u>letter dated 3 December 2015</u> so that we may raise them to the LHDNM; and
- Whether it would be useful to have the above-mentioned CTIM Members' Dialogue.

Members can provide the above feedback by writing to the Institute at technical@ctim.org.my or secretariat@ctim.org.my not later than 15 January 2016.

Members may view the CTIM PPC's <u>letter dated 1 October 2015</u> and LHDNM's <u>letter dated 3 December 2015</u> at the Institute's website.

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