

**PUBLIC PRACTICE**

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**CTIM PRACTISING CERTIFICATE**

The Institute notes that there are more than 1,900 tax agents approved by the Minister of Finance under subsection 153(3) of the Income Tax Act 1967 according to the Inland Revenue Board of Malaysia's website. Approximately 70% of these tax agents are CTIM members.

Based on the Institute's records of members who have applied for the Practising Certificate (PC) under Article 20(6) of the Institute's [Memorandum of Association](#), there are many more who have not applied for the PC.

The Institute encourages all eligible members to apply for the PC. For more information on the requirements for application of PC, please go to the Institute's website at Membership Section under the [Chartered Tax Practitioner](#) (CTP).

Note

1. Article 20(6) of the Institute's [Memorandum of Association](#) states:

*"A Member, who is engaged in public practice service, must hold a valid practising certificate issued by the Institute. The Council shall determine the regulations and requirements relating to practising certificates."*

2. Rule 7.4 of the Institute's [Rules and Regulations \(On Professional Conduct and Ethics\)](#) also provides that:

*"All members who are in public practice are required to apply for a Practising Certificate of the Institute. A member holding such a Practising Certificate may identify himself as a Chartered Tax Practitioner (CTP)."*

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