e-CIRCULAR TO MEMBERS

CHARTERED TAX INSTITUTE OF MALAYSIA (225750-T)

e-CTIM PP 6/2016 **6 April 2016**

TO ALL MEMBERS

PUBLIC PRACTICE

Amended Guidelines for the Application and Renewal of Approved GST Tax Agent

Further to our e-CTIM PP 10-2014**,** the Ministry of Finance (MOF) has amended the *Guidelines for the Application and Renewal of Approved GST Tax Agent* recently. The amendments (highlighted in blue) are set-out in the table below:

Paragraph	Highlights of the Amendments
2 2.1 (b) 2.1 (b) (ii)	**SYARAT-SYARAT KELAYAKAN EJEN CUKAI GST** **Keahlian Badan Profesional** Persatuan Akauntan Percukaian Malaysia (M.A.T.A), Institut Percukaian Malaysia (C.T.I.M), Institut Akauntan Malaysia (M.I.A), Malaysian Institute of Chartered Secretaries and Administrators (MAICSA) atau Malaysia Association of Company Secretaries (MACS) ; **dan** **NOTA : Bagi mana-mana individu yang tidak mempunyai kelayakan seperti di 2.1(a), adalah wajib mempunyai keahlian seperti di 2.1(b). Bagi keahlian MACS, syarat tambahan yang dikenakan adalah mempunyai kelulusan profesional atau ijazah pertama dalam bidang perakaunan, kewangan, perniagaan dan ekonomi daripada Institut Pengajian Tinggi Awam/Swasta dalam dan luar negara yang diiktiraf oleh Kerajaan Malaysia.**
6 6.2 6.2 (b)(iii)	**PERMOHONAN PEMBAHARUAN EJEN CUKAI** **Tatacara Permohonan Pembaharuan** Senarai sekurang-kurangnya ~~30~~ 20 pelanggan yang berkaitan dengan GST yang dikendalikan bagi tempoh ~~tiga (3)~~ dua (2) tahun terkini; dan
6.2 (c)	Permohonan untuk pembaharuan hendaklah dikemukakan kepada Kementerian Kewangan ~~sekurang-kurangnya~~ dalam tempoh empat (4) bulan sebelum tamat tempoh kelulusan ejen cukai GST.
9 9.1 (b)	**MAKLUMAT LANJUT** Bahagian Cukai, Perbendaharaan Malaysia Tel : 03-88824~~4134~~4719/ 3318 / 3335 / 9058 Faks : 03- 88823893 / 03-88823894 Emel : sec@treasury.gov.my
Lampiran B (f) (g) (h)	**PERSATUAN YANG DIIKTIRAF JADUAL** **PERTAMA BAHAGIAN II, AKTA AKAUNTAN 1967** ~~Certified Practising Accountants Australia;~~ Institute of Chartered Accountants in Australia ~~Australian Society of Chartered Accountants~~ CPA Australia (formerly known as Australian Society of Certified Practising Accountant); ~~New Zealand Society of Chartered Accountants;~~ (g) New Zealand Institute of

Paragraph	Highlights of the Amendments
	Chartered Accountants (formerly known as Institute of Chartered Accountants of New Zealand)
Lampiran C Bil 3.	**PENENTUAN MATA CONTINUING PROFESSIONAL DEVELOPMENT (CPD) / CONTINUING PROFESSIONAL EDUCATION (CPE)**

Bil.	Kriteria	Jumlah Mata CPD/CPE
3.	Peserta Persidangan GST Kebangsaan anjuran JKDM bersama MATA / CTIM / MIA. Tempoh persidangan adalah dua (2) hari.	25 mata

Members may read the amended Guidelines in full at the websites of the Institute and the MOF.

You may write to the Institute at technical@ctim.org.my or secretariat@ctim.org.my in respect of any suggestions, concern or comments you may have on the Guidelines so that we may raise them to MOF.