

TECHNICAL

Direct Taxation

INLAND REVENUE BOARD OF MALAYSIA'S (IRBM'S) CLIENT CHARTER

Please be informed that the IRBM has recently updated its [Client Charter](#) on its official website as a step to providing better service delivery. The [Client Charter](#) lays down the IRBM's commitment on the various services provided. Below are some of the service commitments made:

Services	Commitment
Refund excess payment/repayment of income tax - e-Filing - manual filing	Upon receipt of complete and accurate ITRF - within 30 working days - within 90 working days
Issue Tax Clearance Letter	Upon receipt of complete document within 10 working days
Resolve appeals/objections other than Form Q	Within 60 days upon receipt of complete information.
Process Form Q for submission to SCIT	Within 5 months from the date of receipt
Assessment of stamp duties on Property and Land Transfer instruments - To send the Form PDS 15 (Declaration under Section 5, Stamp Act 1949) for valuation - To issue the notice of assessment - To endorse the Form KTN 14A (Memorandum of Transfer)	- Within 8 working days - Upon receipt of valuation report within 8 working days - Upon receipt of payment within 3 working days
Assessment of stamp duties on instruments other than Property and Land Transfer instruments:- - Formal assessment - Informal assessment	5 working days 1 working day (limited to 30 instruments per applicant)
Response to letters, faxes, and emails - Issue acknowledgement letter (AL) - Notify progress status if the matter raised needs further action	- Within 3 working days upon receipt - Within 7 working days from issuance of AL.
Issue of Certificate of Residence (COR)	Upon receipt of request, with all necessary documents and information duly submitted, within 3 working days

The IRBM has, in the recent Focus Group on Paying Taxes Meeting, invited CTIM to provide feedback with a view to improving the level of IRBM service delivery. In this respect, members are encouraged to provide any suggestions, concern or comments you may have on the Client Charter to the Institute at technical@ctim.org.my or secretariat@ctim.org.my so that the relevant committee may deliberate and submit issues to the IRBM for consideration.

International Development in Taxpayers' Rights and Obligations

Following the OECD Report on [*Taxpayers' Rights and Obligations: A Survey of the Legal Situation in OECD Countries*](#) in 1990, three leading international professional bodies, the Asia-Oceania Tax Consultants' Association (AOTCA), the Confederation Fiscale Europeenne (CPE) and the Society of Trust and Estate Practitioners (STEP) had initiated a joint project on Taxpayer Charters and has recently published the final report on the joint project entitled "[*Towards Greater Fairness in Taxation : Model Taxpayer Charter*](#)" (MTC). The MTC is a result of a survey of taxpayer rights and responsibilities conducted in 41 countries worldwide and feedback received from stakeholders. It is developed with the objective of establishing a common standard for balancing the protection of taxpayers' rights and obligations and as an essential component of good tax governance. You may find the electronic version of the book at www.taxpayercharter.com.

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