

From: Saw Guat Eim [mailto:sawguateim@hasil.gov.my]

Sent: Wednesday, 18 March, 2015 2:39 PM

To: Veekean@ctim.org.my

Cc: Mohammed Noor Ahmad; Norhayati Mat Kassim; Nor Azam Mohamad; Salmah Che Ros; Fatimah Ibrahim; Mohamad Nizar Mokhtar; wai.kuan.phan@my.pwc.com; kslim@ctim.org.my; yamuna@ctim.org.my; tiruselvam@ctim.org.my

Subject: RE: Submission of Form E for dormant companies including companies which have not commenced operations - further assistance/clarifications sought

Tuan / Puan,

LHDNM mengucapkan terima kasih atas maklum balas daripada CTIM.

1. E-Registration for E number for dormant companies

Our members have informed us that they have attempted to e-register for an E number for dormant companies but were unable to proceed further with the e-registration as it did not allow for 'nil' employees to be entered in the field for number of employees.

Request:

We would like to seek LHDNM's assistance to rectify the e-registration system to allow dormant companies with no employees to e-register for E number as soon as possible so that the Form E of dormant companies can be prepared and submitted on time as required.

Maklum Balas LHDNM:

Penambahbaikan sistem akan dilaksanakan dengan secepat mungkin untuk menangani masalah tersebut.

Bagi syarikat yang mempunyai fail C tetapi belum mempunyai fail E, syarikat berkenaan dinasihatkan supaya memohon pendaftaran fail E di Cawangan LHDNM yang mengendalikan failnya.

Bagi syarikat yang hendak memohon pendaftaran fail C dan fail E, adalah dinasihatkan agar syarikat berkenaan mengemukakan permohonannya di Cawangan LHDNM yang terdekat.

Mengikut Program Memfailkan Borang Nyata Cukai Pendapatan Bagi Tahun 2015, LHDNM telah memberikan tambahan masa sehingga 30 April 2015 untuk pengemukakan Borang E secara e-Filing.

2. Different reply received from LHDNM's Customer Service Centre on the registration of an E number and submission of Form E for companies with no employees

As mentioned, LHDNM has confirmed in its e-mail dated 10 February 2015 below that dormant companies (including companies which have not commenced operations) with no employees are also required to submit the Form E with effect from the year of assessment 2014.

However, based on the reply from LHDNM's Customer Service Centre, Corporate Service Department to a taxpayer's request via email dated 11 March 2015, LHDNM has advised that it is not necessary to register an E number and submit Form E for a company that has no employees (the said email dated 11 March 2015 is attached).

Request:

We would like to seek clarification on the above LHDNM email reply dated 11 March 2015 as it differs from the confirmation in LHDNM's email dated 10 February 2015 below.

Maklum Balas LHDNM:

e-Mel pembetulan akan dikeluarkan oleh Pusat Khidmat Pelanggan.

From: Vee Kean <Veekean@ctim.org.my>

Sent: Tuesday, 17 March 2015 18:50

To: Mohammed Noor Ahmad

Cc: Mohamad Nizar Mokhtar; Seah Siew Yun; wai.kuan.phan@my.pwc.com; 'P Thomas Simon'; kslim@ctim.org.my; yamuna@ctim.org.my; tiruselvam@ctim.org.my

Subject: Submission of Form E for dormant companies including companies which have not commenced operations - further assistance/clarifications sought

Dear En. Mohammed Noor Ahmad,

Thank you for Inland Revenue Board of Malaysia's (LHDNM) email dated 10 February 2015 below confirming its requirement for dormant companies to submit the Form E for the year 2014. We would like to seek further assistance/clarification as set-out below.

1. E-Registration for E number for dormant companies

Our members have informed us that they have attempted to e-register for an E number for dormant companies but were unable to proceed further with the e-registration as it did not allow for 'nil' employees to be entered in the field for number of employees.

Request:

We would like to seek LHDNM's assistance to rectify the e-registration system to allow dormant companies with no employees to e-register for E number as soon as possible so that the Form E of dormant companies can be prepared and submitted on time as required.

2. Different reply received from LHDNM's Customer Service Centre on the registration of an E number and submission of Form E for companies with no employees

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However, based on the reply from LHDNM's Customer Service Centre, Corporate Service Department to a taxpayer's request via email dated 11 March 2015, LHDNM has advised that it is not necessary to register an E number and submit Form E for a company that has no employees (the said email dated 11 March 2015 is attached).

Request:

We would like to seek clarification on the above LHDNM email reply dated 11 March 2015 as it differs from the confirmation in LHDNM's email dated 10 February 2015 below.

Your early responses on our above-mentioned requests is very much appreciated so that our members and taxpayers are clear on the requirements to submit the Form E which is due by 31 March 2015.

Thank you.

Regards,

Thong Vee Kean
Senior Manager, Technical and Public Practice Department

Chartered Tax Institute of Malaysia (225750-T)

Unit B-13-1, Block B (Unit 1-5)

13th Floor, Megan Avenue II

No.12, Jalan Yap Kwan Seng

50450 Kuala Lumpur

Tel: +603 2162 8989 ext 122

Fax: +603 2162 8990, 603-2161 3207

Email : veekean@ctim.org.my / technical@ctim.org.my

website : www.ctim.org.my



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