

From: Saw Guat Eim [<mailto:sawguateim@hasil.gov.my>]
Sent: Friday, 30 January, 2015 8:37 AM
To: Yamuna
Cc: Mohammed Noor Ahmad; Nor Azam Mohamad
Subject: RE: e-Filing of Form e-R for YA 2014

Dear Mdm Yamuna,

If you refer to:

- ~ 2010 Filing Programme (paragraph 2.4),
- ~ 2011 Filing Programme (paragraph 2.4),
- ~ 2012 Filing Programme (paragraph 2.4),
- ~ 2013 Filing Programme (paragraph 2.3(iv) and
- ~ 2014 Filing Programme (paragraph 2.2),

companies which commence business after 31 December 2007 need not submit Form R with effect from year of assessment 2010.

Companies which commence business prior to 1 Jan 2008 has to file Form R to declare their 108 balance until 31 Dec 2013.

After 31 Dec 2013, companies can no longer frank dividend with their 108 balance.

Companies with basis period ending **31 Dec** have to submit Form R until year of assessment 2013 while companies with basis period ending **other than 31 Dec** will have to submit Form R until year of assessment 2014 but for the period until 31 Dec 2013 (refer to Form R 2014).

Thank you.

SAW GUAT EIM

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ANDALAH WIRA NEGARA!

HASIL Teman Keceriaan Anda

From: Yamuna [<mailto:yamuna@ctim.org.my>]
Sent: Tuesday, 27 January, 2015 5:25 PM
To: Saw Guat Eim
Cc: kslim@ctim.org.my; 'Vee Kean'; 'Tiruselvam '; 'P Thomas Simon'
Subject: e-Filing of Form e-R for YA 2014

Dear Ms Saw Guat Eim,

Thank you for your kind assistance.

We refer to our telephone conversation on 27 January 2015 and would like to put on record the following:-

e-Filing of Form e-R for the year of assessment (YA) 2014

As discussed, the above applies to Companies whose basis period commence prior to the year 2014 (i.e. companies with financial year end other than 31 December 2014). The above does not apply to Companies whose basis period commence in the year 2014.

Kindly let us know if the above is incorrect.

Your prompt response is highly appreciated.

Thank you.

Regards

Yamuna Supperamaniam
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