

From: SGE
Sent: Tuesday, 28 April, 2015 11:47 AM
To: TVK
Cc: MNA; NAM; MNM; HAT; SI
Subject: RE: Request for clarification on Item VII in the YA 2015 Form C

Dear Sir,

Your e-mail dated 27th April 2015 has reference.

Questions:

- Whether this item is only meant for a company which commenced operations during the current basis period;
- Whether for existing companies which had commenced operations prior to YA 2015, this item may be left blank.

Answer:

This item is applicable to all companies irrespective of whether the company commences operations in the basis period for the current Year of Assessment or prior to that.

Question:

- Whether for dormant companies (including companies which have not commenced operations or which have ceased operations), this item may be left blank.

Answer:

This item can be left blank in the case of companies which have not commenced operations. Companies which have ceased operations are still required to enter in this item, the date when they first commenced operations.

Please note that companies are not considered dormant if they have ceased business operations but still own shares, fixed deposits, real properties, and other similar assets or investments.

Thank you.

SGE

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ANDALAH WIRA NEGARA!

HASiL Teman Keceriaan Anda

From: TVK
Sent: Monday, 27 April, 2015 9:37 AM
To: MNA
Cc: MNM; PWK; SSY; PTS; LKS; SY; TK
Subject: Request for clarification on Item VII in the YA 2015 Form C

Dear En MNA,

Greetings!

We refer to a newly added item, Item VII (Date of commencement of operations) in the year of assessment (YA) 2015 Form C. In this respect, we would like to seek clarification on the following:

- Whether this item is only meant for a company which commenced operations during the current basis period;
- Whether for existing companies which had commenced operations prior to YA 2015, this item may be left blank; and
- Whether for dormant companies (including companies which have not commenced operations or which have ceased operations), this item may be left blank.

Your early response to the above-mentioned request is very much appreciated so that our members are clear on the requirements to complete Item VII in the YA 2015 Form C.

Thank you.

Regards,

TVK
Senior Manager, Technical and Public Practice Department

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