

Ruj. Tuan:

Ruj. Kami: LHDN.01/32.5/130/07/5

Tarikh: 18 Ogos 2015

Presiden
Chartered Tax Institute Of Malaysia (CTIM),
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u.p. Encik Aruljothi A/L Kanagaretnam

Tuan,

KEPERLUAN MENDAFTARKAN PEGAWAI/PEKERJA KEPADA EJEN CUKAI DI BAWAH KELULUSAN SEKSYEN 153(3) AKTA CUKAI PENDAPATAN (ACP) 1967 YANG BERURUSAN DENGAN PEGAWAI LHDNM DALAM SISTEM TAeF.

Saya dengan hormatnya merujuk kepada perkara di atas.

2. Berikut adalah maklum balas pengesahan kepada surat tuan bertarikh 10 Ogos 2015.

- 2.1. Staff are still required to present the authorisation letter from the approved tax agent for the purpose of engaging with LHDNM officers on behalf of the approved tax agent.

Disahkan.

- 2.2. All approved tax agents' names are required to be registered in the TAeF system including those who are not involved in providing tax filing services such as those who provide transfer pricing services, assistance on tax audits and investigations etc.

Disahkan.

- 2.3. Registration of approved tax agents who are employees of a tax firm is done by registering their names and particulars in the TAeF environment * of that tax firm.

Disahkan.

- 2.4. Registration of approved tax agents who have their own tax firm is done by registering that tax firm in the TAeF with the approved tax agent's name and particulars.

Disahkan.

- 2.5. Registration of staff is done by registering their names and particulars in the TAeF environment of their tax firm. As such, the issue of registering staff who work for several approved tax agents in a tax firm should not arise.

Disahkan.

- 2.6. Staff who engage with LHDNM officers are required to be registered in the TAeF system. Staff who do not engage with LHDNM officers are not required to be registered in the TAeF system

Disahkan.

- 2.7. In respect of item 6 above, staff who engage with LHDNM officers include staff who are authorised signatories or who are in attendance to engage with the LHDNM on behalf of the approved tax agents.

Disahkan.

- 2.8. Approved tax agents and staff who are already registered in the TAeF system do not need to be registered in the TAeF system a second time.

Disahkan.

- 2.9. When the staff leaves the tax firm, will the LHDNM's records be updated automatically when the TAeF environment * of the tax firm is updated?

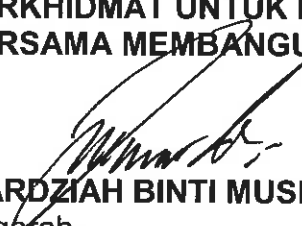
Jika pekerja telah berhenti, rekod dalam TAeF hendaklah dikemaskini sendiri oleh Pentadbir Sistem TAeF dalam firma ejen cukai.

3. Kerjasama dan jasa baik daripada pihak persatuan diperlukan untuk memaklumkan kepada ahli-ahli persatuan yang merupakan ejen cukai di bawah seksyen 153(3) ACP 1967.

4. Kesediaan pihak tuan memberikan kerjasama untuk menjayakan prosedur di atas amatlah dihargai dan didahului dengan ucapan terima kasih.

Sekian.

"BERKHIDMAT UNTUK NEGARA"
"BERSAMA MEMBANGUN NEGARA"



[MARDZIAH BINTI MUSIR]

Pengarah

Bahagian Perancangan & Pemantauan Operasi

Jabatan Operasi Cukai

b.p. Ketua Pegawai Eksekutif / Ketua Pengarah Hasil Dalam Negeri

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s.k.

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