

- 1 Perak MCA chairman Datuk Dr Mah Hang Soon (second from left) hitting a gong to mark the opening of the Perak Tax Forum 2014 organised by CTIM in Ipoh on April 11. Looking on is Thaneermalai (third from left) and branch committee members.
- 2 Dr Mah (second from right) visiting an exhibition booth at the forum.
- 3 Participants of the Perak Tax Forum 2014 listening attentively and reciprocating with claps of praise.



# The right to appeal

## Govt to lift restrictions on taxpayers who are aggrieved by public ruling

By CHAN LI LEEN  
lileen@thestar.com.my

**T**HE Government is expected to lift its restriction on the right of taxpayers to appeal their deemed assessment in the next few months.

Chartered Tax Institute of Malaysia (CTIM) president SM Thaneermalai said the Government was likely to come up with a decision on the ruling, which came into effect two months ago and affects individual taxpayers and businesses using the self-assessment system, after taking into account feedback from CTIM and other related bodies.

Following the amendment of Section 99 of the Income Tax Act 1967 under Budget 2014, taxpayers could only appeal if aggrieved by a public ruling, he told reporters during the Perak Tax Forum 2014 here yesterday.

According to Thaneermalai, CTIM, together with the Malaysian Institute of Accountants, Malaysian Institute of Certified Public Accountants, and Malaysian Institute of Chartered Secretaries and Administrators, had sent a joint memorandum to the Finance Ministry on the matter last November.

"We have also had very positive engagements with the Inland Revenue Board (IRB) and received a positive reaction from the Ministry.

"At the same time, the IRB has given its

**Government was likely to come up with a decision on the ruling, which came into effect two months ago and affects individual taxpayers and businesses using the self-assessment system.**

— SM THANEERMALAI



assurance that it will continue to accept appeals under Section 131 of the same Act.

"As such, we are confident things will return to the previous status quo although there is need to see what forms of public ruling will be involved," Thaneermalai said.

Noting that in no country where democracy was practised should the right to appeal be removed, Thaneermalai expressed hope that legislators would obtain early feedback from interested parties prior to getting any legislation approved.

"As people on the field, we can see more of the ramifications and be able to make our recommendations accordingly," he said.

