



Bosses, do you know what services are provided for the audit & tax agent fees charged?
老板们，你们知道每年给的 audit fee 和 tax agent fee 是包含了什么服务吗？



“What is an auditor? Who is a tax agent?”

Let's talk about them today!

“什么是审计师？什么是税务代理？”

那今天来说个一二三！



Hey, why the account department so busy recently?

嘿，为什么最近会计部门那么的忙？



Oh, because now is under our company **audit period**, they need to prepare the documents for **auditors and tax agents**.

哦，因为我们公司正处于**审计期限**，所以他们需要准备文件给**审计师和税务代理**。

Huh? Who are they? What is their purpose to look for the documents?

蛤？他们是谁来的？为什么要看那些文件？



I know you are curious about them, so let me show you **who are auditors and tax agents and what they do..**

我知道你很好奇，让我慢慢道来**审计师和税务代理是谁以及他们的工作性质**。

What

Do you really know
what are the **roles
and duties** of
**Auditors and Tax
Agents**?
其实你知道什么是**审计
师和税务代理的职责和
工作范围**吗？

When

When is the
**deadline for audit
and tax submission**?
几时才是**截止日期**？

How

How to **become an
auditor or tax agent**?
如何**成为一名审计师
或者税务代理**？

**There must be a big question mark for you.
Okay, let's check it out!**
大家一定很好奇对不对？ 让我们来一探究竟！

Who Are Auditors? 谁是审计师？

Under Section 263 of Companies Act 2016, auditor means:

- An approved auditor in Malaysia is approved by the Ministry of Finance. 财政部长所认可的审计师。
- The Ministry may, if he is satisfied that the person is of good character and competent to perform his duties as a company auditor, approve the person as company auditor in Malaysia. 如果此人品格高尚且有能力履行审计师的职务，部长可批准此人担任公司审计师。
- To be an approved auditor in Malaysia is required to be a member of Malaysian Institute of Accountants (MIA), obtained with recognized academic or professional qualification and has relevant professional practical experience. 必须是马来西亚会计师协会 (MIA) 的成员，并具有公认的学术或专业资格，并具有相关的专业实践经验。
- A partnership firm of auditors in Malaysia may be appointed as auditors in the firm's name. In practice, most of the appointments of auditors in Malaysia are in the name of the audit firm. Every partner of the audit firm in Malaysia must individually be an approved company auditor. 实际上，大多数的任命都是以事务所的名义进行。审计事务所的每个合伙人都必须是经批准的公司审计师。



What Is The Role Of An Auditor? 什么是审计师的职责？



- Review the management accounts to ensure they present a true and fair view
- 审查管理帐户，以确保它们呈现真实和公正的数目



- Ensure the management accounts comply with the policies, rules and regulations
- 确保账目是遵循流程，政策，规则，法规



- Give an opinion on the company's financial statements
- 对公司财务报表发表看法



Duties of Auditor 审计师的工作范围

Prepare audit reports and give appropriate views when necessary

准备审计报告，并且在必要时给予适当的看法

Evaluate and understand the company's internal control system to ensure the internal controls are valid

评估并了解公司的内部控制系统，确保系统是有效的

Give appropriate suggestions and comments to client on accounting issues and the way to present the management accounts when necessary

必要时适当的给予关于会计和账目呈现方式的意见



Performing analytical procedures on expected or unexpected variances in account balances or classes of transactions

分析账目余额和交易类别预期或意外的浮动变化

Make inquiries on management and others to gain an understanding of the organization itself, operations, and financial reporting

询问及了解公司的背景，运作方式和财务报告

Testing and vouching the supporting documentation for the account balances or classes of transactions to ensure they are reasonable and accurate

测试和证明公司的相关文件并确保合理及正确的记录在账目里

Who Are Tax Agents? 谁是税务代理？

Under Section 153(3) of Income Tax Act 1967, Tax Agent means:

- Any other professional accountants approved by the Minister.
政府部长认可的专业会计师。
- A professional accountant authorized by or under any written law to be an auditor of companies. 合法授权或者担任公司审计师的专业会计师。
- Any other person approved by the Minister on the recommendation of the Director General of Inland Revenue Board (IRB).
通过税务局局长推荐并被政府部长认可的任何人。



What Is The Role Of Tax Agents? 什么是税务代理的职责？



Responsible for paying taxes on behalf of taxpayers and understand the importance of taxation regulations to the country & government
代表纳税人负责纳税，并了解税收法规对国家和政府的重要性



Also known as an enrolled agent, has the authorization to represent taxpayers
也被称作注册代理，并且拥有代表纳税人的权限



Act as an advisor to provide consultancy on the tax saving issue
给予客户节省税款的相关知识，并且提供相关的资讯服务



Duties of Tax agent 税务代理的工作范围

Filling out the tax return and declare the payment to the Inland Revenue Board (IRB), also known as Lembaga Hasil Dalam Negeri (LHDN)

填写纳税申报表，
并且申报给税务局

Provide professional tax advice on organization and operation of the company

提供关于公司的组织和运作的专业税务建议

Provide tax preparation and filing services

提供报税服务

Determine the taxpayer's tax amount according to the law

根据法律确定纳税人的纳税金额

Providing tax planning service for client so that they may enjoy the lowest tax collection legally

提供税务规划服务，
让客户能够享有最低的税务征收





Deadline For Audit

Within 6 months from the financial year end* 在财政年度结束后的6个月内

For example:

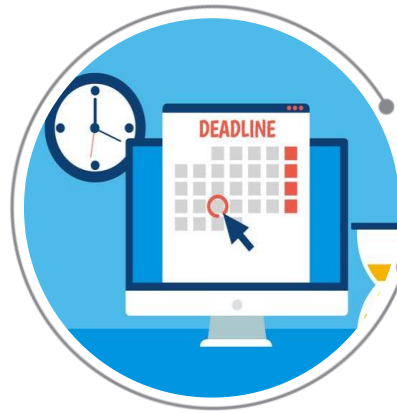
If the company's year ended on 31 December 2020, then the deadline for submission of audited accounts will be before 30 June 2021.

如果公司的财政年度在2020年12月31日结束，那么审核期限就是2021年6月30日前必须提交已经审核过的账目

**Financial year is a period of 12 months, used by government and business in order to calculate their budgets , profits and losses.*

**财政年度是指供政府和企业用来计算他们的预算和盈利为期12个月的期限。*





Deadline For Company Tax Submission

Within 7 months from the financial year end* 在财政年度结束后的7个月内

For example:

If the company's year ended on 31 December 2020, then the deadline for submission of tax computation will be before 31 July 2021.

如果公司的财政年度在2020年12月31日结束，那么审核期限就是2021年7月31日前必须提交公司税务预算

**Financial year is a period of 12 months, used by government and business in order to calculate their budgets, profits and losses.*

**财政年度是指供政府和企业用来计算他们的预算和盈利为期12个月的期限。*

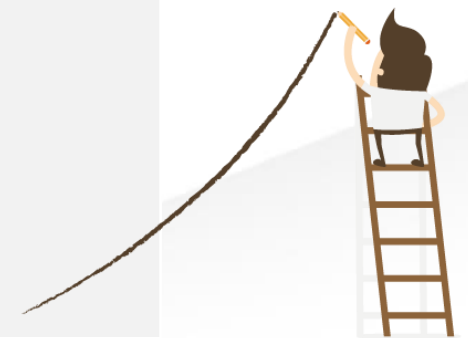


What Requirements Needed To Become An Auditor Or A Tax Agent?

成为审计师或税务经理需要什么条件呢？



Auditor	Tax Agent
<p>According to Section 266 of Companies Act 2016 the requirements are:</p> <ul style="list-style-type: none"> • Required to be a member of Malaysian Institute of Accountants (MIA) for at least 1 year and register as Chartered Accountant • Obtained with recognized academic or professional qualification (ACCA, CPA, ICAEW and etc) • At least 5 years working experience with 3 years related to audit field and 1 year for audit supervisory role 	<p>According to Section 153(3) of Income Tax Act 1967 (ITA), the requirements are:</p> <ul style="list-style-type: none"> • MAICSA member with 5 years practical experience in taxation works after admission as MAICSA members • Obtained with recognized academic or professional qualification (ACCA, CPA, ICAEW and etc)





Do all companies need to appoint tax agent?

所有公司都需要聘请税务代理吗？



The answer is YES!

All companies (e.g Sdn Bhd) need to appoint tax agent to filing the yearly taxes.

答案是是需要哦！所有公司都需要聘请税务代理提交公司每年的税务。



Do all companies need to be audited?

所有的公司都需要审计吗？



The answer is NO!

Only the company which fulfill the criteria for exemption can be exempt for audit.

答案是并不是所有的公司需要审计服务，只有一些符合豁免资格的公司不需要审计服务。



Under Section 267(2) Of Companies Act 2016, The Criteria For Audit Exemption Are:

以下是豁免审计的标准：



Dormant company 冬眠公司	Zero –Revenue company 零收入公司	Threshold-Qualified company 符合门槛的公司
<p>Qualified for audit exemption if:</p> <ul style="list-style-type: none"> • It has been dormant from the time of its incorporation • It is dormant throughout the current financial year and in the immediate preceding financial year • 从成立公司开始没有任何的会计交易 • 连续两年没有任何的会计交易 	<p>Qualified for audit exemption if</p> <ul style="list-style-type: none"> • Does not have any revenue during the current financial year and past two financial years • Total assets does not exceed RM300,000 as well as in the current and immediate past two financial years • 连续3年公司零收入 • 连续3年公司总资产低与 RM300,000 	<p>Qualified for audit exemption if</p> <ul style="list-style-type: none"> • Revenue not exceeding RM100,000 during the current financial year and in the immediate past two financial years • Total assets does not exceed RM300,000 as well as in the current and immediate past two financial years • Not more than 5 employees at the end of current financial year and immediate past two financial years end • 连续3年公司收入低于RM100,000 • 连续3年公司总资产低于RM300,000 • 连续3年公司员工人数等于或低于5名员工

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