

2.2 Liquidation cases

For purposes of statutory filing of the accounts to Companies Commission Malaysia (CCM), companies are not required to file audited accounts in respect of the last period before the commencement of liquidation (termination accounts) if the commencement of the liquidation is within 15 months of the last AGM. The companies will only file the Declaration of Solvency which contains the Statement of Asset and Liabilities of the companies before the commencement of liquidation. The Institutes were informed that in the past, the IRB had given clearance to cases where the accounts for the last period before the commencement of liquidation were not audited.

In view of the above situation, the Institutes would appreciate if the IRB could clarify this operational issue. The Institutes are of the view that the concession be continued to be given to companies to expedite the liquidation process and reduce costs of liquidation.

JAWAPAN:

Di bawah STS, akaun tidak perlu dikemukakan ke LHDNM bersama borang cukai pendapatan. Walau bagaimanapun, pendapatan dan perbelanjaan yang dilaporkan hendaklah berdasarkan kepada akaun-akaun yang beraudit. Bagi kes-kes syarikat yang akan dibubarkan, akaun beraudit hendaklah disediakan bagi tujuan laporan pendapatan kepada LHDNM bagi syarikat yang masih beroperasi.

Kelonggaran boleh diberi kepada syarikat yang dormant atau yang tidak lagi beroperasi dan tidak menerima apa-apa pendapatan.