



The 5th BRITACOF

Deepening Tax Administration Cooperation for
High-Quality Belt and Road Development

Hong Kong, China 24-26/9/2024



REINFORCING CAPACITY BUILDING IN TAX ADMINISTRATION

Mdm SUZAINA SAPIAN | DIRECTOR | MALAYSIA TAX ACADEMY, IRBM





The 5th BRITACOF

Deepening Tax Administration Cooperation for
High-Quality Belt and Road Development
Hong Kong, China 24-26/9/2024



Introduction

1

Training and Development: The
Pillars of Capacity Building

2

Leveraging Technology for Training

3

Collaborative Approaches

4

Measuring the Impact of Training
Programs

5

Conclusion

6

CONTENT





The 5th BRITACOF

Deepening Tax Administration Cooperation for
High-Quality Belt and Road Development

Hong Kong, China 24-26/9/2024



1

Introduction





The 5th BRITACOF

Deepening Tax Administration Cooperation for High-Quality Belt and Road Development
Hong Kong, China 24-26/9/2024



The Importance of Capacity Building in Tax Administration

E-INVVOIS HASIL INFO VOL. 2

When e-Invoice need to be implemented?

e-Invoice will be implemented in **phases** according to the mandatory e-Invoice implementation timeline as follows:

Targeted Taxpayers	Implementation Date
Taxpayers with an annual turnover or revenue of more than RM100 million	1 August 2024
Taxpayers with an annual turnover or revenue of more than RM25 million and up to RM100 million	1 January 2025
All taxpayers undertaking commercial activities and new business (from the year 2023 onwards)	1 July 2025

How the annual turnover or revenue been determined?

Determination of annual turnover or revenue	Audited statement:	Non audited statement:	Change of accounting year:
	Based on reporting in the Statement of Comprehensive Income for Financial Year 2022	Based on reporting in the Income Tax Return Form for Year of Assessment 2022	Reported income for year 2022 will be pro-rated to a 12 month period

Further information and assistance on the e-Invoice implementation:

<https://www.hasil.gov.my/en/e-invoice> 03-8682 8000 (24 hours hotline)

www.hasil.gov.my @HASiLMalaysia @HASiL_Malaysia @hasil_malaysia 03-8911 1000

E-Invoice by Inland Revenue Board of Malaysia

- Enhancing Efficiency and Compliance
- Adapting to a Changing Tax Environment
- Supporting Economic Growth and Development
- Promoting Fairness and Equity
- Strengthening Institutional Resilience



The 5th BRITACOF

Deepening Tax Administration Cooperation for
High-Quality Belt and Road Development

Hong Kong, China 24-26 / 9 / 2024



2

Training and Development: The Pillars of Capacity Building





The 5th BRITACOF

Deepening Tax Administration Cooperation for
High-Quality Belt and Road Development
Hong Kong, China 24-26/9/2024



Training and Development: The Pillars of Capacity Building

Evolve of tax landscape

- New regulations
- Digital tools
- International standard

Tailored training programs

- Audit
- Account
- Law
- Investigation
- Information technology
- Management & leadership





The 5th BRITACOF

Deepening Tax Administration Cooperation for
High-Quality Belt and Road Development

Hong Kong, China 24-26/9/2024



Malaysian Tax Academy





The 5th BRITACOF

Deepening Tax Administration Cooperation for
High-Quality Belt and Road Development

Hong Kong, China 24-26/9/2024



3

Leveraging Technology for Training





The 5th BRITACOF

Deepening Tax Administration Cooperation for
High-Quality Belt and Road Development
Hong Kong, China 24-26/9/2024



e-Learning



Learn at their own pace

Officers can learn anytime and
anywhere



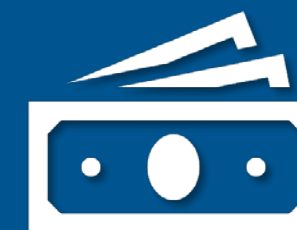
Revisit complex topics

Complex cases can be re-
referenced at your fingertips



Access the latest training materials

Interactive courses, video
lectures, webinars, eBooks,
podcast and mobile apps



Cost effective

Reduces the need for paper,
printing, and manual processing,
leading to significant savings and
improved efficiency



The 5th BRITACOF

Deepening Tax Administration Cooperation for
High-Quality Belt and Road Development
Hong Kong, China 24-26/9/2024



Hasilearn

Online learning system for IRBM employees

- Self-directed learning
- User friendly
- Easy access
- Fully online or blended learning
- Need to complete 40 hours of courses

The screenshot shows the Hasilearn website interface. At the top left, there are logos for LHDN MALAYSIA and HASILearn, with the text 'Sistem e-Pembelajaran LHDNM'. Below the logos are navigation links: Home, Dashboard, and My courses. A blue banner with white text reads 'ANNOUNCEMENTS Sila hubungi Pusat Latihan Teknologi Maklumat, APM untuk maklumat lanjut.' Below this is a large advertisement for a course titled 'KURSUS EMPOWERMENT ARTIFICIAL INTELLIGENCE FOR ALL' with the subtitle 'ANJURAN PUSAT LATIHAN TEKNOLOGI MAKLUMAT'. The course dates are '10 - 12 September 2024' (Selasa - Khamis) and the location is 'Akademi Percukaian Malaysia, Bangi'. To the right of the course details, under the heading 'SEBARANG PERTANYAAN, SILA HUBUNGI:', there are three contact cards for: 1. YM RAJA AZHAN SYAH BIN RAJA WAHAB (03-8924 3600 samb. 132109, rajazhan@hasil.gov.my), 2. PUAN HAMISAH MOHAMED AZIDIN (03-8924 3600 samb. 132387, hamisah@hasil.gov.my), and 3. PUAN NOORAIDA AHMAD (03-8924 3600 samb. 132334, nooraida.a@hasil.gov.my). The background of the advertisement is a glowing circuit board.



The 5th BRITACOF

Deepening Tax Administration Cooperation for
High-Quality Belt and Road Development

Hong Kong, China 24-26 / 9 / 2024



4

Collaborative Approaches





The 5th BRITACOF

Deepening Tax Administration Cooperation for
High-Quality Belt and Road Development

Hong Kong, China 24-26/9/2024



Collaboration

- Collaboration and cooperation
- Partnership with educational institutions
- Cooperation with regional and international institution
- Public-private partnerships





The 5th BRITACOF

Deepening Tax Administration Cooperation for
High-Quality Belt and Road Development

Hong Kong, China 24-26 / 9 / 2024



5

Measuring the Impact of Training Programs





The 5th BRITACOF

Deepening Tax Administration Cooperation for
High-Quality Belt and Road Development

Hong Kong, China 24-26/9/2024



Impact of Training Program

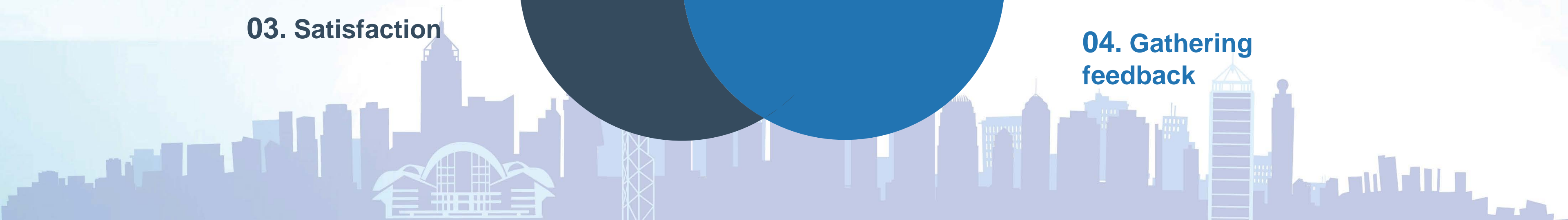
01. Compliance
Rate

02. Processing
Time

Performance
Metrics

03. Satisfaction

04. Gathering
feedback





The 5th BRITACOF

Deepening Tax Administration Cooperation for
High-Quality Belt and Road Development

Hong Kong, China 24-26/9/2024



6

Conclusion





The 5th BRITACOF

Deepening Tax Administration Cooperation for
High-Quality Belt and Road Development

Hong Kong, China 24-26/9/2024



Capacity Building

Skills



Knowledge



Tools





The 5th Belt and Road Initiative Tax Administration Cooperation Forum



Deepening Tax Administration Cooperation for
High-Quality Belt and Road Development

Hong Kong, China 24-26 / 9 / 2024

Thank you

