## CLIENT'S CHARTER SPECIAL COMMISSIONERS OF INCOME TAX (PKCP) MINISTRY OF FINANCE

NUM	ACTIVITY	TIME LINE
1.	To register tax payer appeal cases (Form Q).	Within <b>THREE</b> (3) working days from the date of receipt of the Notice of Appeal from Director General of Inland Revenue.
2.	To hear and rule on tax payer appeal cases.	Within <b>TWELVE (12) months</b> from the first full trial/hearing date.
3.	To issue the Deciding Order.	Within <b>SEVEN</b> (7) working days from the readout date of the Deciding Order to the parties.
4.	To prepare Grounds of Decisions if there is an appeal to the High Court.	Within SIXTY (60) working days from the date of receipt of the certified Notice of Appeal and payment of the Appeal Fee (RM200).
5.	To deal with and decide on the Extension of Time to File Notice of Appeal Application (Form N).	Within THIRTY (30) working days from the date of receipt of the Appellant's representation or the date line for the Appellant's representation.