

DIALOG TAHUNAN SSM 2021

ISU	SOALAN/PANDANGAN PESERTA	MAKLUMBALAS SSM
<p>PENDAFTARAN ONLINE</p>	<p>Pendaftaran secara <i>online</i> - Saya mencadangkan pendaftaran boleh dibuat secara online untuk tempoh seperti situasi pandemik. Jika sebelum ini peniaga perlu ke SSM untuk <i>thumb print</i> walhal kenapa tidak hanya <i>upload</i> mykad dan hanya tunggu <i>approval</i> sebagaimana penuhuhan syarikat Sdn Bhd. Tidak perlu kepada <i>thumb print</i>.</p>	<p>SSM telah mengambil inisiatif memudahcara bagi membantu pelanggan melaksanakan urusan pengaktifan akaun pengguna tanpa perlu hadir ke pejabat SSM. Bagi perkhidmatan pendaftaran perniagaan, proses pengaktifan akaun pengguna boleh dilakukan melalui portal ezBiz (ezbiz.ssm.com.my) dengan memuatnaik dokumen-dokumen berikut:</p> <ul style="list-style-type: none"> a) Salinan Kad Pengenalan depan dan belakang di ruangan <i>upload mykad/MyPR</i>; b) Gambar yang jelas dengan pemohon memegang kad pengenalan di paras leher di ruangan <i>upload selfie</i>; c) Salah satu dokumen rasmi seperti lesen memandu/ Passport/ Sijil lahir/ bil. utiliti atau lain-lain dokumen rasmi atas nama sendiri di ruangan <i>supporting document</i>. <p>Pengaktifan akaun pengguna secara atas talian ini masih diteruskan tertakluk kepada arahan dan pengumuman pihak pengurusan SSM dari semasa ke semasa.</p>
	<p>Can SSM consider unsigned standard forms for submission to SSM for those companies with single director as to avoid delay and penalties or the cosec to sign in place?</p> <p>Proposal : The companies with single director to retain all documents including soft copy communication with the said director in the file</p>	<p>SSM tidak menghalang setiausaha syarikat untuk mempraktiskan prosedur-prosedur dalaman yang boleh membantu meningkatkan kecekapan dan keberkesanan tugas selagi praktis tersebut tidak bercanggah dengan amalan tadbir urus korporat yang baik serta kod etika kesetiausahaan.</p>

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<p>COMPANY CONSTITUTION</p>	<p>Company Constitution - Noted that when a company change certain clauses in a Constitution, the whole Constitution has to be amended to include the affected clauses, this is time consuming as the whole Constitution has to be retyped.</p> <p>Propose to allow the lodgement of the affected clauses rather than the whole Constitution</p>	<p>Keperluan ini telah dinyatakan dengan jelas di dalam peruntukan di bawah seksyen 36(3), AS 2016 dan format borang yang disediakan.</p> <p>Seksyen 36(3) AS 2016 memperuntukan: <i>"The company shall notify the Registrar of the alteration or amendment of its constitution and lodge a copy of the constitution as altered or amended within thirty days from the date the special resolution was passed."</i></p> <p>Oleh itu perlu serah simpan keseluruhan Perlembagaan dengan memasukkan klausa yang dipinda hendaklah dipatuhi.</p>
<p>JURUAUDIT</p>	<p>Terdapat juruaudit yang melakukan semua perkhidmatan termasuk lah dari setiausaha syarikat, pengurusan akaun dengan menggunakan nama pekerja mereka. Juruaudit sepatutnya melakukan audit secara bebas. Penguatkuasaan yang lebih ketat terhadap juruaudit bagi memastikan audit yang dilakukan adalah sangat telus bagi kebaikan governance dan corporate di Malaysia</p>	<p>SSM sedang membangunkan Rangka kerja Pemantauan Juruaudit yang komprehensif di bawah Akta Syarikat 2016. Rangka kerja ini dijangka akan digunapakai mulai tahun 2022.</p> <p>Walau bagaimanapun, sekiranya terdapat isu yang berkaitan dengan pelanggaran Akta, mohon laporkan kepada SSM melalui pautan e-complaint di laman web SSM atau emel kepada aduan@ssm.com.my</p>
<p>AUDIT EXEMPTION</p>	<p>Can the audit exemption for threshold qualified companies; of its revenue increased to RM 300,000? As it is in line with the criteria No. 2 where its total assets shall not exceed RM 300,000.</p>	<p>SSM has issued PD 3/2017 on 4 August 2017 which sets out the qualifying criteria for audit exemption.</p> <p>Under paragraph 10 of the PD 3/2017, the third category of private company that eligible for audit exemption is a threshold-qualified companies that met the following criteria:</p> <ol style="list-style-type: none"> 1. Annual revenue: RM100,000 or less during the financial year and in the immediate past 2 financial years; 2. Total assets: RM300,000 or less in the current statement of financial and in the immediate past 2 financial years; and 3. Employees: 5 or less at the end of the current financial year and in each immediate past past 2 financial years end.

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		<p>In setting up the qualifying criteria for audit exemption for each categories, SSM has considered various aspects such as the needs for company to be able to maintain proper accounting records, the impact on the taxation requirements and the financing or funding requirements.</p> <p>In short, the audit exemption qualifying criteria for companies under second category is for companies that have no revenue but have assets. The third category on the other hand is for companies that have revenue and assets.</p> <p>SSM is aware that the thresholds for audit exemption in other jurisdiction continues to increase over the years. However, such an approach should be carefully considered as it can bring greater risk of poor financial reporting, impact on assurance to users of financial information and determination of tax liability.</p>
<p>GADAIAN</p>	<p>Kuasa pelanjutan masa bagi pendaftaran gadaian wajar diberikan kepada Pendaftar sahaja tanpa perlu mendapat Perintah Mahkamah dengan rayuan diberikan kuasa kepada Menteteri untuk diputuskan.</p> <p>Cadangan : Kuasa pelanjutan tempoh gadaian diberikan secara pentadbiran kepada pendaftar sahaja tanpa perlu Perintah Mahkamah</p> <p>Assalamualaikum tuan/puan, adakah cara dr pihak ssm utk selesai kan masalah mortgage sykt lama thn 2003 yg tergantung dlm sistem ssm sedangkan pihak bank/gsc gagal utk mencari maklumat mortgage sykt berkenaan. Please advise.</p>	<p>Peruntukan s.352 AS 2016 memperuntukan agar pendaftaran gadaian di buat dalam tempoh 30 hari dari tarikh gadaian diwujudkan manakala sebarang pelanjutan masa pendaftaran gadaian selepas tempoh masa adalah dibenarkan menurut s.361 AS 2016 melalui perintah Mahkamah.</p> <p>Sekiranya kuasa pelanjutan masa pendaftaran gadaian diberikan kepada pihak Pendaftar, ianya dikhuatiri akan mendedahkan SSM ke atas tindakan sivil di masa hadapan sekiranya terdapat pertikaian berkaitan kelewatan menyerahsimpan pendaftaran gadaian di SSM. Tambahan lagi, peruntukan undang-undang sedia ada (s.361 AS 2016) telah memperuntukan undang-undang yang mampan untuk digunakan jika perlu. Ianya juga secara tidak langsung dapat memastikan maklumat yang diserahsimpan di SSM adalah merupakan maklumat terkini dan pihak-pihak berkenaan mematuhi peruntukan AS 2016.</p> <p>Mohon rujuk kepada PN4/2009 yang masih terpakai untuk isu ini.</p> <p>https://www.ssm.com.my/Pages/Legal_Framework/Companies%20-Act%20-1965-(Repealed)/PN4-2009.pdf</p>

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<p>CLBG</p>	<p>CLBG documents that need SSM registrar to approve is slow, eg appoint of new director. After we get the approval from the registrar after a month only that we can file section 58. This is unfair to CLBG company that section 58 have to be lodge within 14 days.</p> <p>Give CLBG a time frame to lodge section 58 in future, its shouldnt treat as sdn bhd as appointment in CLBG need to get approval from the registrar or minister 1st before we can proceed to update the info in section 58(MyCoID)</p>	<p>CLBG boleh menyerahkan simpan seksyen 58 dalam tempoh 14 hari dari tarikh kelulusan Menteri/Pendaftar Syarikat. Seterusnya SSM akan memaklumkan kelulusan kepada pemohon melalui emel dan pos sebaik sahaja kelulusan diberi. Oleh itu isu yang dibangkitkan ini tidak seharusnya timbul kerana serah simpan sepatutnya berlaku selepas Menteri/Pendaftar memberi kelulusan.</p>
<p>DIRECTORS ISSUES</p>	<p>Most of the Directors does not know their roles & responsibility and always get back to their Company Secretary.</p> <p>SSM should encourage or force the Directors/Members to join on any Seminar held by SSM or any Professional Body to ensure they get to know the Companies Act.</p>	<p>SSM mengambil maklum dan mengucapkan terima kasih di atas cadangan yang dikemukakan. Isu-isu berhubung tugas dan tanggungjawab akan diambilkira dalam menambahbaik rancangan program latihan kepada pengarah, termasuk melibatkan pengarah yang mempunyai rekod ketidakpatuhan.</p>
	<p>Good morning, below is my question: There are plenty of Directors who do not possess sufficient knowledge on their own duties and responsibilities, they do thing on their own and seldom consult the company secretaries as the deem company secretaries are just there to submit forms, will SSM organize awareness programme to uphold the status of the companies secretaries?</p>	
<p>DIRECTORS ISSUES</p>	<p>How to solve if the single mbr & director pass away without will and nobody wants to handle the co?</p>	<p>In the event a single director who is also the single director passed away, the company secretary has the duty under section 209(3) to call a meeting of next of kin for the purposes of appointing a new director. If the next of kin failed to</p>

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		appoint a director within 6 months of the death of the director, the Registrar may direct the company to be struck off the register.
DIRECTORS ISSUES	If the shareholder is joint shareholder but one of the director already pass away than how to transfer the share between them.	For more information, please refer to SSM's FAQ available on SSM's website (https://www.ssm.com.my/Pages/FAQ/FAQ-Beneficial-Ownership.aspx).
DIRECTORS ISSUES	A director passed away and death cert was not provided as couldn't locate family members, what are the supporting documents for notifying SSM?	Any other document which is acceptable and could verify the death.
DIRECTORS ISSUES	Saya mahu bertanya berkenaan IC lama Pengarah Syarikat. Sekiranya ini membuat pertukaran IC lama kepada no KP baru adakah tarikh yang sesuai untuk di letak? Adakah ikut tarikh dalam FORM 49 atau letakkan tarikh terkini?	Syarikat boleh membuat pilihan sama ada menggunakan tarikh sebenar pertukaran, atau boleh menggunakan tarikh semasa jika pemakluman baru diketahui oleh setiausaha syarikat.
REGISTER OF MEMBERS	<p>Register of Members-</p> <p>Bagi mereka yang telah meninggal dunia di mana maklumat yang di update di ROM seperti "ABC (Deceased)". Kami dapati perkataan (Deceased) hilang apabila kami buat update seterusnya dan terpaksa kami emel enquiry untuk masukkan perkataan (DEceased) sebelum kami dapat update ROM seterusnya..</p>	Isu ini tidak seharusnya berlaku dan sekiranya masih berlanjutan mohon laporkan kepada SSM melalui emel enquiry@ssm.com.my
REGISTER OF MEMBERS	Shareholder address sometimes not been updated even after updated in ROM, but when prepopulate AR in MBRS, address still not been updated.	Please contact the officer at the nearest SSM office for immediate action or you can email to enquiry@ssm.com.my

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REGISTER OF MEMBERS	Sekiranya terdapat penukaran alamat member, perlukah update ROM	Ya, jika melibatkan perubahan alamat pemegang saham individu. Jika pertukaran alamat melibatkan pemegang saham 'body corporate' sila rujuk pegawai pendaftaran.
REGISTER OF MEMBERS	Sekiranya dh submit S.78, adakah perlu untuk update/submit ROM/Section 51 juga?	Ya. Keperluan bagi kedua-dua seksyen adalah berbeza. syarikat masih perlu mengemaskini seksyen 51 setelah membuat kemaskini pada seksyen 78.
FEE	I would like to propose that SSM to consider to waive the filling fee for query on manual return form AR4 to AR1, as it.	<p>No fee is charged upon queries.</p> <p>The new filing fees will be charged once a company decides to change their submission that previously declared from AR4: Annual Return for Unchanged Particulars to AR1: Annual Return for companies having shares capital as it is considered as submission for rectification.</p> <p>Therefore, company secretaries are advised to do proper administrative checking before submitting AR.</p>
FEE	MBRS- my submission for AR4 was query and instead I should submit AR1. Once submitted, I was required to pay filling fee again. Is this normal procedure? If I pay the AR1 filling fee, can I request for refund for my AR\$ filling fee?	The new filing fees will be charged once a company decides to change their submission that previously declared from AR4: Annual Return for Unchanged Particulars to AR1: Annual Return for companies having shares capital as it is considered as submission for rectification.
REFUND	It takes a very long times, more than 6 months or a year to ask for refund as a result of internet problem that certain payment been double or triple paid during submission of AR through MBRS or incorporation thru MYCOID.	All the refund process will undergo a proper Standards of Procedures which includes facts finding. Therefore, SSM appreciate if the applicants would provide a clear copy of the proper supporting documents eg. receipt, entailing related emails, systems screenshots or etc. to support for the refund process.
FOREIGN COMPANY	A foreign company incorporated in Singapore with landed property in Malaysia registered in 1988. Its outstanding property were vested in the official	Section 578 is not applicable and the foreign company is not registered under the Companies Act 1965/2016.

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	receiver duly appointed in Singapore. In order to execute the transfer of properties in Malaysia, what are the requirements under the companies Act. How is section 578 applicable in this case? If both are applicable.	
OTHERS	It would be good for SSM Sarawak to update its email database for training because a lot of cosec in Sarawak never received any invitation. Thank you.	<p>Note from SSM Sarawak Office:</p> <p>SSM blast email to all stakeholders based on the lodgement address given by stakeholders during submission of document either via counter or online submission. Please ensure your email address is being updated from time to time. update your address or email or contact if you still not updated yours to us.</p>
OTHERS	I would like to propose if SSM can actually minimize the usage of papers- go green "as the current annual return waste to many papers.	Annual return are submitted via MBRS which is an electronic form of submission and t is paperless. Therefore SSM has already gone "green for that process.
OTHERS	I would also like to suggest that SSM officer should be helpful to help us via email, especially on matter related to CLBG, and we are based on Sabah.	Semua garis panduan berkenaan CLBG ada dipaparkan di website SSM. Walau bagaimanapun, sekiranya ada keperluan untuk maklumat tambahan pejabat ini bersedia untuk membekalkan khidmat nasihat samada melalui email, panggilan telefon mahupun hadir sendiri ke pejabat SSM Sabah.
OTHERS	For company change of accounting period more than 12 months from last accounting year end, do we need to inform SSM or apply extension of times with SSM?	<p>The Company should apply for EOT before the end of the period specified as follows:</p> <p>S258 - Circulation of FS & Reports to its members. For Private company, within 6 months of its FYE; and Public company, shall be at least 21 days before the date of its AGM</p> <p>s340(2) - Public company must hold an AGM within 6 months form the date of its FYE and not later than 15 months from the date of its last preceding AGM.</p> <p>Kindly refer to PD8/2021 and PN3/2018 for further clarification.</p>

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OTHERS	<p>Ingin menerima isu atau pun akta baru dari SSM dengan lebih cepat dan tidak ketinggalan seperti beneficial ownership</p>	<p>Semua maklumat mengenai akta-akta yang ditadbir oleh SSM boleh didapati dengan melayari portal rasmi SSM www.ssm.com.my, di bawah pautan 'legal framework'. Akta-akta tersebut juga disediakan di dalam format 'pdf' yang memudahkan anda memuat turun dokumen tersebut untuk rujukan dan keperluan tertentu.</p> <p>Sebarang inisiatif atau pengumuman terkini, SSM akan memaksimumkan saluran komunikasi untuk memastikan maklumat penting sampai kepada pihak berkepentingan. Antara saluran yang digunakan oleh SSM untuk membuat hebahan dan promosi inisiatif adalah:</p> <ol style="list-style-type: none"> 1) Portal Rasmi SSM; 2) Saluran Media Sosial Rasmi SSM; 3) Hebahan melalui e-mel kepada Badan-Badan Professional, Setiausaha Syarikat, dan pihak-pihak berkepentingan; dan 4) Hebahan di Media Cetak dan Elektronik. <p>Untuk memastikan anda tidak ketinggalan mendapat maklumat awal mengenai inisiatif dan aktiviti yang dilaksanakan oleh SSM, anda disaran untuk sentiasa melayari portal rasmi SSM serta follow, like atau subscribe saluran-saluran media sosial rasmi SSM seperti di bawah:</p> <ul style="list-style-type: none"> • Portal Rasmi: www.ssm.com.my; • Facebook: Suruhanjaya Syarikat Malaysia (Laman Rasmi); • Instagram / IG: @ssmofficialpage; • Twitter: @ssmofficialpage; dan • Telegram: Suruhanjaya Syarikat Malaysia (SSM) <p>Pihak berkepentingan dan orang awam yang telah follow, like atau subscribe juga disaran agar mengaktifkan butang notifikasi untuk memastikan anda tidak ketinggalan menerima maklumat terkini yang dikemaskini di media sosial rasmi SSM.</p> <p>Selain itu, pihak berkepentingan dan orang awam yang ingin mendapatkan maklumat lanjut boleh menghubungi SSM melalui e-mel, enquiry@ssm.com.my atau talian 03-77214000.</p>

