

**NOTES TO APPLICANTS  
APPLYING FOR RENEWAL OF AUDIT / LIQUIDATOR LICENSE**

**RENEWAL OF AUDIT / LIQUIDATOR LICENSE (BORANG C)**

1. All licenses are renewable every **2 years**.
2. Application must be submitted **3 months before** expiry of the licenses in **4 complete sets**; each set consists of the following :-
  - i Borang C (together with the Statutory Declaration)
  - ii a list of "public listed company" audited/liquidated (if none, please state "Nil" or "N/A").
  - iii Form M1(A) (A Self assessment checklist is available in the website to guide you in completing the Form M1(A). The checklist is for guidance purpose only and need NOT be submitted with the Borang C)
  - iv Photocopy receipt for the current annual subscription paid to MIA.
  - v Photocopy receipt for the latest Practising Certificate renewal fees paid to MIA.
  - vi Photocopy of the latest auditor/liquidator license.
3. Application must be submitted together with the payment for renewal fee (**RM 100/-** for audit license and **RM 50/-** for liquidator license) and is made payable to "**AKAUNTAN NEGARA MALAYSIA**".
4. If license is not renewed within a year, it will be revoked and the member has to apply for a new license subsequently.

Note :

- All signatures on the application & declaration forms must be original.
- Late submission of the application may affect the new date, which it would not be continued.

**Applications should be sent by hand or courier to:**

**Jabatan Akauntan Negara Malaysia  
Unit Kemajuan Profesyen  
Bahagian Pembangunan Perakaunan dan Pengurusan  
Kompleks Kementerian Kewangan  
No.1, Persiaran Perdana  
Presint 2  
62594 Putrajaya  
(General line : 03-88821000)**

**Attn : Pn. Sh. Saidtul Fazilah bt. S. Azman**  
**Tel : 03-8882 1118**  
**E-mail : [sfazilah@anm.gov.my](mailto:sfazilah@anm.gov.my)**

**Fax : 03-8882 1088/1042**  
**Laman web : [www.anm.gov.my](http://www.anm.gov.my)**

**Attn : En Imran Bin Sadiman**  
**Tel : 03-8882 1091**  
**E-mail : [imran@anm.gov.my](mailto:imran@anm.gov.my)**

**Attn : Pn. Azlin Bte Md. Isa**  
**Tel : 03-8882 1195/1053**  
**E-mail : [azlinisa@anm.gov.my](mailto:azlinisa@anm.gov.my)**

**BORANG C**  
**AKTA SYARIKAT 1965**  
**[SEKSYEN 8(5)]**

**PERMOHONAN UNTUK PEMBAHARUAN KELULUSAN SEBAGAI;**

	<b>JURUAUDIT</b>
	<b>PENYELESAI SYARIKAT</b>

(sila ✓ di petak yang berkaitan)

Permohonan adalah dibuat untuk pembaharuan kelulusan sebagai juruaudit dan/atau penyelesai syarikat di bawah Akta Syarikat 1965 dan keterangan-keterangan berikut diberi berkenaan dengannya:-

1. **BUTIR-BUTIR PERIBADI**

1.1 Nama penuh :

.....  
.....

1.2 No. kad pengenalan (baru) :

.....

1.3 Nama dan alamat firma :

.....  
.....  
.....  
.....

.....No.Telefon & Faks :.....

1.4 Jawatan yang dipegang :

.....

1.5 Nama dan alamat firma di mana pemohon menjalankan perniagaan :

(sertakan no. firma)

.....  
.....  
.....  
.....  
.....

2. **KELULUSAN YANG TELAH DIBERI** (sila lampirkan salinan kelulusan)

2.1 Kelulusan Juruaudit :

No. Kelulusan : .....

Tempoh Kelulusan : Dari.....sehingga .....

2.2 Kelulusan Penyelesai Syarikat (jika ada) :

No. Kelulusan : .....

Tempoh Kelulusan : Dari.....sehingga .....

3. **AKUAN BERKANUN (STATUTORY DECLARATION)**

Sertakan satu akuan berkanun sebagaimana format di **lampiran**, sama ada dalam Bahasa Malaysia atau Bahasa Inggeris.

4. **PENGAKUAN**

Saya akui bahawa semua keterangan yang diberi dalam permohonan ini adalah benar dan betul.

Tarikh :.....

.....

(Tandatangan pemohon)

BORANG AKUAN

Saya .....\*No. KP.(Baru)/No. Pasport .....  
beralamat di .....  
dengan sesungguhnya dan sebenarnya mengaku bahawa-

- (1) saya adalah seorang pemastautin di Malaysia,
- (2) saya bukanlah seorang muflis,
- (3) saya tidak pernah disabitkan samada di dalam atau di luar Malaysia dengan mana-mana kesalahan yang melibatkan penipuan atau ketidakjujuran yang, jika disabitkan, boleh dihukum dengan hukuman penjara selama tiga bulan atau lebih,
- (4) saya tidak pernah dikenakan hukuman penjara mana-mana kesalahan seperti di perenggan (3) di atas dalam tempoh lima tahun sebelum tarikh akuan ini,
- & (5) saya tidak pernah ditolak keahlian atau digantung keahlian mana-mana pertubuhan akauntan yang diiktiraf,

dan saya membuat akuan ini dengan kepercayaan bahawa apa-apa yang tersebut di dalamnya adalah benar, serta menurut Akta Akuan Berkanun 1960.+

Diperbuat dan dengan sebenar-benarnya )  
diaku oleh yang tersebut namanya di atas )  
..... )  
di ..... )  
di Negeri..... )  
pada.....haribulan.....20..... )

Di hadapan saya,

..... )  
(Tandatangan Yang DiPertua )  
Mahkamah Sesyen, Majistret )  
Atau Pesuruhjaya Sumpah) )

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\* Potong yang mana tidak berkenaan.

& Sila rujuk kepada Jadual Pertama, Bahagian (ii), Akta Akauntan 1967 (Disemak 1972)

+ Sekiranya akuan dibuat di luar negeri,ianya hendaklah di bawah undang-undang berkaitan dengan akuan berkanun atau sumpah di Negara berkenaan.

FORM OF DECLARATION

I.....\*I.C No.(New)/Passport No.  
..... of .....  
.....do solemnly and sincerely declare that :-

- (1) I am a resident of Malaysia,
- (2) I am not an undischarged bankrupt,
- (3) I have not been convicted whether within or outside Malaysia of any offence involving fraud or dishonesty punishable on conviction with imprisonment for three months or more,
- (4) I have not been imprisonment of any offence referred to in paragraph (3) hereof within the period of five years immediately preceding the date of this declaration,
- & (5) I have not been refused membership or suspended from membership of any recognized associations of accountants,

and I make this solemn declaration conscientiously believing the same to be true, and by virtue, of the provisions of the Statutory Declarations Act 1960.+

Subscribed and solemnly )  
declared by the above named )  
..... )  
at ..... )  
in the State of..... )  
this.....day of..... 20..... )

Before me,

..... )  
(Signature of Resident of Sessions )  
Court, Magistrate or Commissioner )  
for Oaths) )

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\* Delete whichever is inapplicable  
& Please refer to First Schedule, Part (ii) of the Accountants Act 1967 (Revised 1972)  
+ If the declaration is made in another country, it must be under the laws relating to statutory declaration or oaths prevailing in that country.

**The Chairman****Audit Licensing Interview Panel**

Unit Kemajuan Profesyen

Seksyen Pembangunan Perakaunan

Bahagian Pembangunan Perakaunan dan Pengurusan

Aras 7, Blok 2G1A, Jabatan Akauntan Negara

Kompleks Kementerian Kewangan

Presint 2, 62592 Putrajaya

Dear Sir,

**AUDIT LICENCE RENEWAL**

My audit license no. \_\_\_\_\_ granted by the Minister of Finance is due for renewal. I wish to seek the Panel's recommendation to the Ministry of Finance to renew my audit license. In this connection, I hereby state as follows:-

- I have complied with the requirements of the Malaysian Institute of Accountants' By-Laws (On Professional Ethics, Conduct and Practice) and in particular, the provisions in respect of:-
  - (a) continuing professional education (section 410);
  - (b) professional indemnity insurance (section 510); and
  - (c) auditors' independence for all my professional engagements (section 290).

- I have complied with International Standards on Quality Control ("ISQCs") as pertaining to an individual partner and to ensure that the said standards are also observed by all personnel under my supervision except for the following:-

\_\_\_\_\_

\_\_\_\_\_

- I have complied with all relevant and applicable Malaysian Approved Standards on Auditing in the conduct of all my audit engagements under all reporting frameworks.
- I have not been subjected to any material sanction which is still in effect at the date of this declaration by the competent authorities as specified herein\*
- I practise principally at the following address:-

\_\_\_\_\_

\_\_\_\_\_ AFNO: \_\_\_\_\_

- I have duly complied with all other previous conditions as laid down in my soon-to-be expired audit license up to the date of this declaration.

**STATUTORY DECLARATION**

I, \_\_\_\_\_ (Membership Number: \_\_\_\_\_) of \_\_\_\_\_ Identity Card No.: \_\_\_\_\_ in the state of \_\_\_\_\_ do, solemnly and sincerely declare that the above information is true to the best of my knowledge and belief and I make this solemn declaration conscientiously believing the same to be true, and by virtue of the provisions of the Statutory Declarations Act, 1960.

Subscribed and solemnly declared by the  
above-named \_\_\_\_\_  
at \_\_\_\_\_  
in the state of \_\_\_\_\_  
this \_\_\_\_\_ day of \_\_\_\_\_ 20 \_\_\_\_\_

Before me,

\_\_\_\_\_  
Signature of Commissioner of Oaths\_\_\_\_\_  
Signature of Member

\* Competent authorities presently denote Securities Commission, Bursa Malaysia, Companies Commission of Malaysia, Jabatan Pembangunan Koperasi, LOFSA, Bank Negara Malaysia and MIA (this list can be expanded from time to time by the Institute)

**Senarai syarikat yang telah dan sedang diaudit/ dilikudasi (liquidation) sepanjang tempoh dua (2) tahun selepas pembaharuan kelulusan terdahulu. Terma “syarikat” disini merujuk kepada syarikat yang tersenarai di Bursa Malaysia sahaja termasuk anak-anak syarikatnya.**

Tarikh		Nama syarikat/ badan yang telah atau sedang diaudit/ dilikudasi	Jenis kerja (Perjenisan kepada audit, percukaian, kesetiausahaan, perundingan, likudasi dan lain-lain)	Nama dan alamat firma juruaudit
Dari	Sehingga			

(jika ruang tidak mencukupi, sila gunakan lampiran-lampiran tambahan. Jika tiada syarikat yang disenaraikan di Bursa Malaysia sila nyatakan “TIADA”)