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JAWATANKUASA PEGUAM PULAU PINANG PENANG BAR COMMITTEE

CPC 4/20

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To Members of the Penang Bar,

Inland Revenue Board of Malaysia's Frequently Asked Questions on Tax Matters during the Movement Control Order Period

We hereby draw members' attention to a summary of Frequently Asked Questions (FAQs) issued by the Inland Revenue Board of Malaysia (IRB) on 26 Mar 2020 on Tax Matters during the Movement Control Order period between 18 Mar 2020 and 14 Apr 2020.

Members are therefore advised to take note of the contents of the IRB's FAQs which are appended below.

Zemilah Binti Mohd Noor
Chairperson
Conveyancing Practice Subcommittee



**FREQUENTLY ASKED QUESTIONS ON TAX MATTERS DURING THE MOVEMENT
CONTROL ORDER PERIOD (18 MARCH 2020 TO 14 APRIL 2020)**

A. GENERAL

No.	Question	Feedback
1.	Will IRBM premises and counters be in operations for the period 18 March 2020 to 14 April 2020?	<p>All IRBM premises (including e-Filing counters) nationwide will be closed from 18 March 2020 to 14 April 2020. Please refer to IRBM's Press Release dated 17 March 2020 and 24 March 2020 on services made available for customers during the Movement Control Order period at the following link:</p> <p>a) http://lampiran2.hasil.gov.my/pdf/pdfam/Media_LHDNM_17_032020_SEMUA_PREMIS_LHDNM_DITUTUP_DARI_18M_AC2020_HINGGA_31MAC2020.pdf</p> <p>b) http://lampiran1.hasil.gov.my/pdf/pdfam/Kenyataan_Media_LHDNM_24_Mac_2020_PERKHIDMATAN_LHDNM_DALA_M_TEMPOH_PERINTAH_KAWALAN_PERGERAKAN.pdf</p> <p>If there are any queries regarding taxation, taxpayers may use the Feedback Form available at IRBM's Official Portal at: https://maklumbalaspelanggan.hasil.gov.my/MaklumBalas/ms-MY</p>
2.	Will extension of time be given if taxpayers are required to submit documents for audit or investigation within the period of 18 March 2020 until 29 April 2020?	Extension of time will be given until 30 April 2020.
3.	Will extension of time be given if taxpayers are required to provide feedback to IRBM letters within the period of 18 March 2020 until 29 April 2020?	Extension of time will be given until 30 April 2020.

4.	Is donation to the Covid-19 Fund allowed as tax deduction?	Yes. Please refer to IRBM's Press Release dated 26 March 2020 at: http://lampiran1.hasil.gov.my/pdf/pdfam/Media_LHDNM_26032020_INSENTIF_POTONGAN_CUKAI_BAGI_SUMBANGAN KEPADA_TABUNG_COVID19.pdf
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B. ezHASiL

No.	Question	Feedback
1.	How to apply for e-Filing PIN number?	Taxpayers may apply through: a) Customer Feedback Form available at IRBM's Official Portal at: https://maklumbalaspelanggan.hasil.gov.my/MaklumBalas/en-us/ OR b) User Guide at: https://ez.hasil.gov.my/CI/Bantuan_Anon.aspx
2.	How to apply for income tax number?	Application for income tax number can be made online through the e-Daftar application. http://edaftar.hasil.gov.my/indexBI.php
3.	What should I do if I forgot my e-Filing password?	a) Taxpayers who have a registered e-mail address or handphone number with IRBM: <ul style="list-style-type: none"> Click the "Forgot Password" button at ezHASiL. b) Taxpayers who do not have a registered e-mail address or handphone number; or there is a change in the registered e-mail address or handphone number:- <ul style="list-style-type: none"> Update information through Customer Feedback Form available at IRBM's Official Portal at: https://maklumbalaspelanggan.hasil.gov.my/MaklumBalas/en-us/

C. FORMS

No.	Question	Feedback
1.	Will IRBM provide extension of time for the submission of return forms either manually or e-Filing?	Extension of time will be provided as stated in the 2020 Return Form Filing Programme. http://lampiran1.hasil.gov.my/pdf/pdfam/ProgramMemfailBN_2020_Pin.1_1.pdf
2.	Will extension of time be given for the submission of Statement of Monetary and Non-Monetary Incentive Payment to An Agent, Dealer or Distributor (Form CP58)?	Extension of time will be given until 30 April 2020.
3.	Will extension of time be given for the submission of Notice of Appeal to the Special Commissioners of Income Tax (SCIT) [Form Q] where the due date falls within this period?	Extension of time will be given until 30 April 2020.
4.	Will IRBM provide extension of time for the submission of Country-by-Country Reporting (CbCR)?	<p>a) Entities in Malaysia responsible for the filing of the CbCR report will be given an extension of time as follows:-</p> <ul style="list-style-type: none"> i. CbCR report for submission due on 31 March 2020: Extension of time until 15 May 2020. ii. CbCR report for submission due on 30 April 2020: Extension of time until 15 May 2020. <p>b) Constituent entities in Malaysia responsible for the submission of CbCR notification will be given an extension of time as follows:-</p> <ul style="list-style-type: none"> i. CbCR notification for submission due on 31 March 2020: Extension of time until 15 May 2020. ii. CbCR notification for submission due on 30 April 2020: Extension of time until 15 May 2020.
5.	How does one submit Forms CP21, CP22, CP22A or CP22B during this period?	Forms can be submitted beginning 15 April 2020.

6.	What alternative is available if e-Residence cannot be used as supporting documents need to be included?	<p>Application can be submitted on 15 April 2020. For urgent cases which cannot be delayed, please contact IRBM at the following e-mail address:</p> <p>lhdn_int@hasil.gov.my</p> <p>Please visit the following link for further information:</p> <p>http://www.hasil.gov.my/bt_goindex.php?bt_kump=5&bt_skum=6&bt_posi=6&bt_unit=1&bt_sequ=1&bt_lgv=2</p>
7.	How can application for Tax Clearance Letter (TCL) be made during this period?	<p>Application for TCL can be made through e-SPC at any time or by coming to IRBM's premises beginning 15 April 2020. The processing of TCL applications will be made beginning 15 April 2020.</p>
8.	Will extension of time be given to Labuan entities for the submission of irrevocable election form to be taxed under the Income Tax Act 1967 (Form LE3) where the due date is during this period?	<p>Example of scenario:</p> <p>Accounting period / basis period for a Labuan entity is 01/01/2020 – 31/12/2020. The due date for submission of Form LE3 for Year of Assessment 2020 is on 31/03/2020.</p> <p>Extension of time will be given until 30 April 2020 for the submission of Form LE3 for Year of Assessment 2020.</p>
9.	Will extension of time be given to taxpayers who are required to submit Form CP204B in the period of 18 March 2020 to 29 April 2020?	<p>Extension of time for submission of notification of change in accounting period (Form CP204B) will be given until 30 April 2020.</p>

D. PAYMENT

No.	Question	Feedback
1.	Will extension of time be given to submit CP204 tax estimates?	<p>Extension of time up to 30 April 2020 will be given for CP204 payments which fall in the period of 18 March 2020 to 14 April 2020.</p> <p>For revision of tax payable (CP204A) in the 6th and 9th month which should be submitted by 31 March 2020, an extension of time up to 30 April 2020 will be given.</p>
2.	Will extension of time be given for the first payment of CP500 tax estimates?	The first instalment which should be paid by 31 March 2020 is extended to 30 April 2020.
3.	Deferment and revision of tax estimate payment (CP204) in the 3rd month (for March 2020 cases) instalment in 2020 under the Economic Stimulus Package.	Submission of tax estimate revision (CP204A) in the 3rd month and the instalment payment is extended to 30 April 2020.
4.	Can payment of tax estimate for companies be deferred?	<p>Companies have an option to defer (if the activity of the company is related to tourism) or revise tax estimates in the 3rd month if the 3rd month instalment falls in March 2020.</p> <p>Further information is available at IRBM's Official Portal.</p>
5.	Will I be imposed with a tax increase if there is a delay in making payment during this period?	Extension of time for tax payments will be given until 30 April 2020. Therefore payments received during this period will not be subjected to tax increase.
6.	What about the submission of forms and payment of tax for Labuan entities during this period?	Extension of time of up to 30 April 2020 will be given to submit forms and make tax payments.
7.	How should one make payment which exceeds the limit set by internet banking?	<p>Tax payments of over RM1 million can be made through telegraphic transfer. However, taxpayers would need to submit payment details to IRBM through fax at 03-6201 9637 or through e-mail at:</p> <p>HelpTTPayment@hasil.gov.my</p> <p>Failure to furnish the payment details will result in failure to update the taxpayers ledger.</p>

8.	How to make withholding tax payment during this period?	<p>Payment of withholding tax which falls between 18 March 2020 to 14 April 2020 can be made beginning 15 April 2020 until 30 April 2020.</p> <p>Payment can also be made through telegraphic transfer (TT) by furnishing complete payment details to IRBM through fax at 03-6201 9637 or through e-mail at: HelpTTpayment@hasil.gov.my</p>
9.	Will penalty be imposed on withholding tax payments which should be made during this period?	Payment of withholding tax which falls between 18 March 2020 to 14 April 2020 can be made beginning 1 April 2020 up to 30 April 2020. No penalty will be imposed on late payment.
10.	Will extension of time be given to submit data and payment of MTD / CP38 on remuneration from employment for the month of March 2020?	Extension of time will be given until 30 April 2020.
11.	Will compound payment for MTD which should be paid during this period be deferred?	Payment can be made before 30 April 2020.
12.	Will IRBM defer the tax refund process?	Tax refunds will be processed as usual.

E. REAL PROPERTY GAINS TAX (RPGT)

No.	Question	Feedback
1.	Is extension of time provided for the submission of RPGT return forms and payment?	For the submission of RPGT return forms and payment of RPGT (section 21B or payment of notice of assessment) where the due date falls within 18 March 2020 to 30 April 2020, the dateline for filing of the forms and payment is 30 April 2020.

F. STAMP DUTY

No.	Question	Feedback
1.	Can sales and purchase agreement for houses be stamped during this period?	<p>Stamp duty on sales and purchase agreement for houses is RM10.</p> <ol style="list-style-type: none"> Duty payer may purchase Revenue Stamps from post offices. Affix the stamp on the agreement. Stamp can be executed by drawing a line across the stamp and writing or marking current date on the stamp. <p>The cancellation of Revenue Stamps as stated above is only possible for documents that attract a fixed duty under item 4, Schedule 1 of the Stamp Act 1949 such as sales and purchase agreement for houses.</p>
2.	What is Stamp Assessment and Payment System?	The Stamp Assessment and Payment System (STAMPS) is a system which enables application and payment for stamp duty to be done online.
3.	Who can use STAMPS?	All legal firms, companies, partnerships, businesses, financial institutions or agents registered with any company registrar in Malaysia.
4.	Can individuals use STAMPS?	Individuals may use STAMPS if they have a business registered with the Companies Commission of Malaysia (SSM).
5.	How can an individual without business registered with SSM do stamping during this period?	<p>Stamping for individual documents cannot be done during this period.</p> <p>Stamping must be done manually over the counters at any Stamp Offices/ Revenue Service Centres / Johor Bahru UTC after 14 April 2020. No penalty will be imposed as extension of time will be given until 30 April 2020 for all documents which should have been duly stamped between 18 March 2020 to 14 April 2020.</p>
6.	How to make online payment?	<ol style="list-style-type: none"> Online payment can be made by STAMPS users through FPX medium, CIMB Biz Channel or Public Bank for cases with the status "sedia untuk bayaran duti". Print stamp certificate after payment is successful. Attach stamp certificate to physical document as prove of payment.

7.	Will I be imposed penalty for late payment?	If payment for notice of assessment on stamp duty falls in the period of 18 March 2020 to 14 April 2020, the payment can be made until 30 April 2020. No late payment penalty will be imposed.
8.	How does one verify the validity of a Stamp Certificate?	<p>Verification can be made at:</p> <p>a) https://stamps.hasil.gov.my/stamps/</p> <p>OR</p> <p>b) by smartphone application</p> <p>Download "Semakan Ketulenan Sijil" application (ANDROID / iOS)</p>

Updated on 26 March 2020