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## **JAWATANKUASA PEGUAM PULAU PINANG PENANG BAR COMMITTEE**

CPC 33/21

16 July 2021

To Members of the Penang Bar,

### **Inland Revenue Board of Malaysia (Penang Branch): Frequently Asked Questions on Tax Matters during “The National Recovery Plan”**

Members are requested to take note that the Inland Revenue Board of Malaysia (Penang Branch) (“IRB”) has issued a list of Frequently Asked Questions on Tax Matters during the National Recovery Plan.

The said list is appended below for Members’ attention and reference.

Members will be updated further as and when we receive additional information from IRB.

**Zemilah Binti Mohd Noor**  
**Chairperson**  
**Conveyancing Practice Subcommittee**



## FREQUENTLY ASKED QUESTIONS ON TAX MATTERS DURING THE NATIONAL RECOVERY PLAN

( Updated on 4 July 2021 )

### A. GENERAL

No.	Question	Feedback												
1.	When will this frequently asked questions (FAQ) be applicable?	This FAQ is applicable within the National Recovery Plan.												
2.	Who is eligible to make an appeal under this facility?	Taxpayers who are affected may file an appeal to IRBM by providing supporting documents.												
3.	What type of services are provided by IRBM during this period?	<p>To facilitate tax matters during the MCO 3.0 period, IRBM provides the following services:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #d9e1f2;">No.</th> <th style="background-color: #d9e1f2;">Services</th> <th style="background-color: #d9e1f2;">Operating hours</th> </tr> </thead> <tbody> <tr> <td>i.</td> <td>All taxation service counters</td> <td>Working days 8.00 am – 12.00 pm  (By appointment only)</td> </tr> <tr> <td>ii.</td> <td>IRBM's Payment Centre Counter (Kuala Lumpur, Kota Kinabalu and Kuching)</td> <td>Working days 8.00 am – 12.00 pm  Type of services provided: <b>Cash and Cheque Payment:</b> (a) Withholding Tax (b) Public Entertainer (c) Real Property Gains Tax By Acquirer (d) Compound  <b>Payment by Debit and Credit Card:</b> (a) Income Tax (b) Other taxes  Other services are provided online only.</td> </tr> <tr> <td>iii.</td> <td>Stamp Duty Counter at IRBM Branch</td> <td>Working days 8.00 am – 12.00 pm  (By appointment only)</td> </tr> </tbody> </table>	No.	Services	Operating hours	i.	All taxation service counters	Working days 8.00 am – 12.00 pm  (By appointment only)	ii.	IRBM's Payment Centre Counter (Kuala Lumpur, Kota Kinabalu and Kuching)	Working days 8.00 am – 12.00 pm  Type of services provided: <b>Cash and Cheque Payment:</b> (a) Withholding Tax (b) Public Entertainer (c) Real Property Gains Tax By Acquirer (d) Compound  <b>Payment by Debit and Credit Card:</b> (a) Income Tax (b) Other taxes  Other services are provided online only.	iii.	Stamp Duty Counter at IRBM Branch	Working days 8.00 am – 12.00 pm  (By appointment only)
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iv.	Bantuan Prihatin Rakyat Counter (Application for Appeal) at IRBM branch, Satelite Office, Revenue Service Centre (PKH) and Urban Transformation Centre (UTC)	Working days 8.00 am – 12.00 pm (By appointment only)
v.	Counter for Business Registration and Business License Renewal at IRBM Kuching Branch	Working days 8.00 am – 12.00 pm (By appointment only)
vi.	MyTax (ezHasil)	24 hours
vii.	Phone calls Hasil Care Line (Call Centre)	Working days 9.00 am – 4.00 pm
	Hasil Live Chat	Working days 9.00 am – 5.00 pm
viii.	Bantuan Prihatin Rakyat Counter (Application for Appeal) at IRBM branch, Satelite Office, Revenue Service Centre (PKH) and Urban Transformation Centre (UTC)	Working days 8.00 am – 12.00 pm (By appointment only)

All IRBM service counters in areas under the Enhanced Movement Control Order (EMCO) are **CLOSED**.

Details on type of services provided by IRBM during this period is as stated below:

- i. [http://www.hasil.gov.my/pdf/pdfam/KM\\_LHDNM\\_31052021\\_P\\_ERKHIDMATAN\\_LEMBAGA\\_HASIL\\_DALAM\\_NEGERI\\_MALAYSIA\\_LHDNM\\_SEPANJANG\\_TEMPOH\\_PENUTUPAN\\_PENUH\\_SEKTOR\\_SOSIAL\\_DAN\\_EKONOMI\\_TOTAL\\_LOCKDOWN.pdf](http://www.hasil.gov.my/pdf/pdfam/KM_LHDNM_31052021_P_ERKHIDMATAN_LEMBAGA_HASIL_DALAM_NEGERI_MALAYSIA_LHDNM_SEPANJANG_TEMPOH_PENUTUPAN_PENUH_SEKTOR_SOSIAL_DAN_EKONOMI_TOTAL_LOCKDOWN.pdf)
- ii. [http://www.hasil.gov.my/pdf/pdfam/KM\\_LHDNM\\_14062021\\_P\\_ERKHIDMATAN\\_LHDNM\\_SEPANJANG\\_TEMPOH\\_PKP\\_3.0.pdf](http://www.hasil.gov.my/pdf/pdfam/KM_LHDNM_14062021_P_ERKHIDMATAN_LHDNM_SEPANJANG_TEMPOH_PKP_3.0.pdf)
- iii. [http://www.hasil.gov.my/pdf/pdfam/KM\\_LHDNM\\_30062021\\_K\\_AUNTER\\_PERKHIDMATAN\\_PERCUKAIAN\\_LHDNM\\_BEROPERASI\\_SECARA\\_JANJI\\_TEMU\\_MULAI\\_1\\_JULAI\\_2021.pdf](http://www.hasil.gov.my/pdf/pdfam/KM_LHDNM_30062021_K_AUNTER_PERKHIDMATAN_PERCUKAIAN_LHDNM_BEROPERASI_SECARA_JANJI_TEMU_MULAI_1_JULAI_2021.pdf)
- iv. [http://www.hasil.gov.my/pdf/pdfam/KM\\_LHDNM\\_04072021\\_K\\_AUNTER\\_PERKHIDMATAN\\_LHDNM\\_DI\\_SEMUA\\_KAWASAN\\_PKP\\_D\\_DITUTUP\\_SEMENTARA.pdf](http://www.hasil.gov.my/pdf/pdfam/KM_LHDNM_04072021_K_AUNTER_PERKHIDMATAN_LHDNM_DI_SEMUA_KAWASAN_PKP_D_DITUTUP_SEMENTARA.pdf)

4.	Will extension of time be given if taxpayers are required to submit documents for audit or investigation within this period?	Application for extension of time must be submitted by letter / e-mail to IRBM branch which handles the case and the appeal will be considered based on the merits of the case.
5.	Will extension of time be given if taxpayers are required to provide feedback to IRBM letters within this period?	Application for extension of time must be submitted by letter / e-mail to IRBM branch which handles the case and the appeal will be considered based on the merits of the case.

### B. MyTax (ezHasil)

No.	Question	Feedback
1.	How to apply for e-Filing PIN number?	Taxpayers may apply through Customer Feedback Form available at IRBM's Official Portal at: <a href="https://maklumbalaspelanggan.hasil.gov.my/MaklumBalas/en-US/">https://maklumbalaspelanggan.hasil.gov.my/MaklumBalas/en-US/</a>
2.	How to register for income tax number?	Registration for income tax number and uploading of documents can be done online as follows: (a) Individuals, Companies, Employers, Partnerships and Limited Liability Partnerships through: <a href="https://edaftar.hasil.gov.my/">https://edaftar.hasil.gov.my/</a> (b) Associations, Deceased Person's Estate, Hindu Joint Families, Unit Trusts/ Property Trusts, Co-operative Societies, Trust Bodies, Real Estate Investment Trusts / Property Trust Funds and Business Trusts through: <a href="http://www.hasil.gov.my/bt_goindex.php?bt_kump=2&amp;bt_skum=5&amp;bt_posi=1&amp;bt_unit=3&amp;bt_sequ=1&amp;bt_lgv=2">http://www.hasil.gov.my/bt_goindex.php?bt_kump=2&amp;bt_skum=5&amp;bt_posi=1&amp;bt_unit=3&amp;bt_sequ=1&amp;bt_lgv=2</a> <ul style="list-style-type: none"> <li>• Select the relevant IRBM branch and click 'Contact Us: Click here'.</li> <li>• Application for registration will be received and processed by the relevant Customer Care Officer (CCO) from the selected branch.</li> </ul>

3.	What should I do if I forgot my e-Filing password?	<p>a) Taxpayers who have a registered e-mail address or handphone number with IRBM:</p> <ul style="list-style-type: none"> <li>• Click the 'Forgot Password' button at ezHASiL.</li> </ul> <p>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:-</p> <ul style="list-style-type: none"> <li>• Update information through Customer Feedback Form available at IRBM's Official Portal at: <a href="https://maklumbalaspelanggan.hasil.gov.my/MaklumBalas/en-us/">https://maklumbalaspelanggan.hasil.gov.my/MaklumBalas/en-us/</a></li> </ul>
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### C. FORMS

No.	Question	Feedback
1.	Will IRBM provide extension of time for the submission of return forms either manually or e-Filing?	<p>Deadline for submission of return forms is stated in the 2021 Return Form Filing Programme.</p> <p><a href="http://www.hasil.gov.my/pdf/pdfam/ProgramMemfailBN_2021_Pin_3_2.pdf">http://www.hasil.gov.my/pdf/pdfam/ProgramMemfailBN_2021_Pin_3_2.pdf</a></p> <p>Extension of time will be given as stated below:-</p> <p>i. Return form for year of assessment 2020 involving Companies, Limited Liability Partnerships, Unit Trusts / Property Trusts, Co-operative Societies, Trust Bodies, Real Estate Investment Trusts / Property Trust Funds and Business Trusts with accounting period ending 1 October 2020 until 31 December 2020:</p> <ul style="list-style-type: none"> <li>• Extension time of two (2) months will be given from the due date of submission.</li> </ul> <p>ii. Return form for year of assessment 2021 involving Companies, Limited Liability Partnerships, Unit Trusts / Property Trusts, Co-operative Societies, Trust Bodies, Real Estate Investment Trusts / Property Trust Funds and Business Trusts with accounting period ending 1 January 2021 until 31 January 2021:</p> <ul style="list-style-type: none"> <li>• Extension time of two (2) months will be given from the due date of submission.</li> </ul> <p>iii. Return form for year of assessment 2020 involving petroleum with accounting period ending 1 October 2020 until 31 December 2020:</p> <ul style="list-style-type: none"> <li>• Extension time of two (2) months will be given from the due date of submission.</li> </ul>

		<p>iv. Return form for year of assessment 2021 involving petroleum with accounting period ending 1 January 2021 until 31 January 2021:</p> <ul style="list-style-type: none"> <li>• Extension time of two (2) months will be given from the due date of submission.</li> </ul> <p>v. Return form for Year of Assessment 2020 for taxpayers CARRYING ON BUSINESS involving Individuals, Resident Individuals (Knowledge /Expert Workers), Non-Resident Individuals, Non-Resident Individuals (Knowledge / Expert Workers), Partnerships, Associations, Deceased Persons Estate and Hindu Joint Families:</p> <ul style="list-style-type: none"> <li>• Extension of time will be given until 31 August 2021.</li> </ul>
2.	Will extension of time be given for the submission of CP500 and CP204 amendment where the due date falls on June 2021?	Extension of time will be given until 31 July 2021.
3.	How does one submit Form CP22 within this period?	Form CP22 can be submitted through Customer Feedback Form available at IRBM's Official Portal at: <a href="https://maklumbalaspelanggan.hasil.gov.my/MaklumBalas/en-US/">https://maklumbalaspelanggan.hasil.gov.my/MaklumBalas/en-US/</a>
4.	How can application for tax clearance letter (TCL) be made within this period?	<p>(a) Application can be submitted as follows:</p> <ol style="list-style-type: none"> <li>e-SPC</li> <li>Customer Feedback System through: <a href="http://www.hasil.gov.my/bt_goindex.php?bt_kump=2&amp;bt_s_kum=5&amp;bt_posi=1&amp;bt_unit=3&amp;bt_sequ=1&amp;bt_lgv=2">http://www.hasil.gov.my/bt_goindex.php?bt_kump=2&amp;bt_s_kum=5&amp;bt_posi=1&amp;bt_unit=3&amp;bt_sequ=1&amp;bt_lgv=2</a> <ul style="list-style-type: none"> <li>• Select the relevant IRBM branch and click 'Contact Us: Click here'.</li> <li>• Application will be received and processed by the relevant Customer Care Officer (CCO) from the selected branch.</li> </ul> </li> </ol> <p>(b) For the submission of income tax return form which does not have the e-Filing facility, the form can be submitted by post or appointment only.</p> <p>(c) Processing of TCL application will be made after receiving complete documents and information.</p>

5.	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?	Application for extension of time must be done in writing by completing Form N and submitting to IRBM branch. The appeal will be considered based on the merits of the case. Taxpayer is required to file Form N and state that the delay is due to the implementation of Movement Control Order (MCO).
6.	Will IRBM provide extension of time for the submission of Country-by-Country Reporting (CbCR) where the financial year end falls within this period?	Application for extension of time must be submitted in writing to Department of International Taxation and the appeal will be considered based on the merits of the case.
7.	What alternative is available if e-Residence cannot be used as supporting documents need to be included?	<p>Application can be submitted as follows:</p> <ul style="list-style-type: none"> <li>i. Appointment; or</li> <li>ii. e-mail to <a href="mailto:lhdn_int@hasil.gov.my">lhdn_int@hasil.gov.my</a></li> </ul> <p>Please visit the following link for further information:</p> <p><a href="http://www.hasil.gov.my/bt_goindex.php?bt_kump=5&amp;bt_skum=6&amp;bt_posi=6&amp;bt_unit=1&amp;bt_sequ=1&amp;bt_lgv=2">http://www.hasil.gov.my/bt_goindex.php?bt_kump=5&amp;bt_skum=6&amp;bt_posi=6&amp;bt_unit=1&amp;bt_sequ=1&amp;bt_lgv=2</a></p>
8.	Is extension of time given to taxpayer who needs to submit tax estimate submissions (CP204) and notification of change of accounting period (CP204B) which is due on June 2021?	Extension of time will be given until 31 July 2021. CP204B needs to be submitted by post or courier.
9.	Will tax estimate revision (CP204) be allowed for instalment falling in the 3rd month of 2021?	No revision is allowed for the 3rd month instalment. Taxpayers must submit the relevant CP204 revision in the 6th / 9th month in the basis period of the business through e-CP204A.

## D. PAYMENT

No.	Question	Feedback
1.	Is extension of time given for tax estimate payments (CP204) which are due on June 2021?	No extension of time is given. Taxpayer can make payment via online services at ByrHASiL.
2.	Is extension of time given for all other tax installment relating to audit and investigation which are due on June 2021?	No extension of time is given. Taxpayer can make payment via online services at ByrHASiL.
3.	Will there be extension of time to submit MTD data and make MTD / CP38 payment for remuneration on employment which are due on 15 June 2021?	No extension of time is given. Taxpayer can make payment via online services at e- PCB, e-Data PCB dan e-CP39.
4.	Will there be deferment for compound and penalty payment which should be paid within 1 June 2021 until 28 June 2021?	Extension of time is given up to 30 days from the initial due date for payment.
5.	Is resheduling of tax installment payments allowed?	Taxpayer is required to submit the application with the relevant documents such as cash flow documents.
6.	Will there be extension of time for withholding tax payment which should be paid within this period?	No extension of time is given. Withholding tax payment can be made via telegraphic transfer (TT) / interbank GIRO (IBG) transfer / electronic fund transfer (EFT) by furnishing complete payment details to IRBM via fax at 03-62019637 or e-mail to HelpTTpayment@hasil.gov.my.



## E. APPEAL AND PENALTY PAYMENT

No.	Question	Feedback
1.	Can taxpayer appeal on penalty imposed?	Yes. Taxpayer may submit the application for appeal on tax penalty for the following cases: <ul style="list-style-type: none"><li>i. Unpaid penalties</li><li>ii. Penalties that have been imposed and subject to installment schedule</li></ul>
2.	Can taxpayer appeal on tax increase?	Yes. Taxpayer may submit the application for appeal on tax increase through Customer Feedback Form available at IRBM's Official Portal.
3.	Can taxpayer appeal on deferment of payment of any outstanding penalty imposed to year 2022?	Yes. Taxpayer may submit application for deferment of payment through Customer Feedback Form available at IRBM's Official Portal.

## F. REAL PROPERTY GAINS TAX (RPGT)

No.	Question	Feedback
1.	Is extension of time provided for the submission of RPGT return forms where the due date falls in this period?	Extension of time is given until 31 August 2021.
2.	Will appeal on penalty be considered?	The appeal will be considered based on merits of the case.
3.	Is extension of time provided for the payment of section 21B of the RPGT 1976 where the due date falls in this period?	Extension of time is given until 31 August 2021.

## G. STAMP DUTY

No.	Question	Feedback
1.	Will extension of time be given if stamping cannot be done within this period?	Extension of time of 30 days is given from the due date for the submission of stamping application or payment for instruments where the due date falls in this period.  For cases other than the above categories, the appeal will be considered based on merits of the case.
2.	Will appeal on penalty be considered?	The appeal on exemption or remission of penalty will be considered based on merits of the case.

**Note:**

This frequently asked question (FAQ) is prepared in dual language. Should any discrepancy arise, FAQ in the Malay version will be applicable.