



# eNewsletter 13/2021

Pelindungan Rakyat & Pemulihan Ekonomi  
(PEMULIH) aid package

**Tax-Related Measures under PEMULIH**



Following the extension of first phase of the National Recovery Plan (NRP) which is a roadmap to transition out of the current movement control order (MCO) 3.0 in phases, the Prime Minister has on 28 June 2021 announced the PEMULIH aid package. The PEMULIH package is valued at RM 150 billion (including RM 10 billion direct fiscal injection), to help stimulate the economy as well as to provide extensive assistance to the people amid the COVID-19 pandemic.

The PEMULIH aid package focuses on three main areas, namely: -

To continue the  
*Prihatin Rakyat* Agenda

Supporting  
businesses

Increasing  
vaccination



We highlight below the tax-related initiatives that have been announced.

## 1. Deferment of instalment payments for estimated tax payable for companies

It was previously announced under the PEMERKASA economic stimulus package that Companies in the tourism industry and selected industries such as cinema and spa are allowed to defer income tax instalment payments from 1 April 2021 to 31 December 2021.

The Inland Revenue Board (IRB) has further issued a frequently asked questions (FAQ) to provide further details on the above deferment (kindly refer to our [eNewsletter 09/2021](#) on our coverage for the FAQ on deferment of income tax instalment payments for Companies involved in the tourism, cinema and spa industries).

Pending further details from the government, this deferment announced under PEMULIH may be referring to the previously announced deferment for selected industries as detailed above and may not apply to all companies.

## 2. Tax deduction in relation to Vaccination Centres

In efforts to expedite the vaccination programme, the following tax incentives are announced: -

- Tax deduction is given to employers participating in the Public-Private Partnership COVID-19 Industry Immunisation Programme (PIKAS) and have incurred expenses on equipment costs and services for the provision of vaccination centres (PPV – “Pusat Pemberian Vaksin”); and
- Tax deduction for contributions to community or charity projects in relation to COVID-19 which are approved by the Minister of Finance will be expanded to include contributions to PPV.

## 3. Service tax and tourism tax exemption for hotel operators

The exemption from tourism tax and service tax for hotel operators will continue to be in effect until 31 December 2021.



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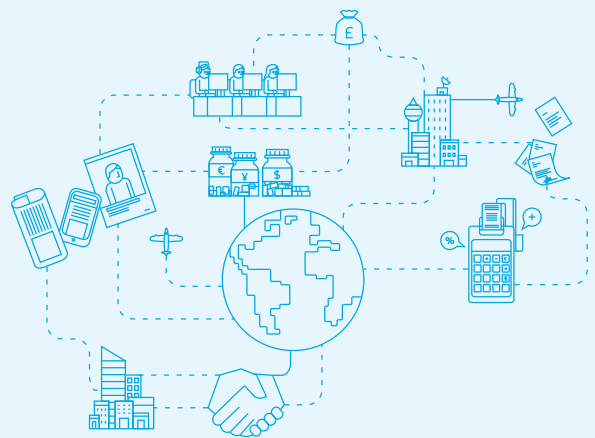


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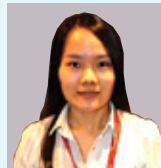


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