



eNewsletter 14/2021

Frequently Asked Questions issued by Inland Revenue Board (Update)

The Inland Revenue Board (IRB) has recently updated the following frequently asked questions (FAQ):

- FAQ on **30 June 2021** and subsequently updated on **4 July 2021** in relation to the administration of taxation matters during Phase 1 of the National Recovery Plan (last updated on 26 June 2021); (kindly refer to our [eNewsletter 12/2021](#) for our coverage on the previous version of the FAQ); and
- FAQ on **28 June 2021** in relation to deferment of payment of estimated tax payable (CP204) and instalment scheme (CP500) from 1 April 2021 to 31 December 2021 under PEMERKASA (kindly refer to our [eNewsletter 09/2021](#) for our coverage on the previous version of the FAQ).

We summarise below the key updates in both FAQs.

1 FAQ in relation to the administration of taxation matters during Phase 1 of the National Recovery Plan (NRP)

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| 1.1 Update on method of remitting withholding tax (WHT) which should be paid during Phase 1 of NRP period | Other than making payment via telegraphic transfer, payment can also be made via interbank GIRO (IBG) transfer or electronic fund transfer (EFT).
As before, taxpayers have to furnish complete payment details to the IRB via fax at 03-62019637 or e-mail to HelpTTpayment@hasil.gov.my upon payment. |
| 1.2 Extension of time (EOT) for submission of Real Property Gains Tax (RPGT) return forms and payment under Section 21B of the RPGT Act 1976 where the due date falls within this period | EOT is granted until 31 August 2021 for submission of RPGT return forms and payment of RPGT (e.g. retention sum by acquirers) where the due date falls within Phase 1 of NRP period. |
| 1.3 EOT if stamping cannot be done within this period | EOT of 30 days is granted from the due date for the submission of stamping application or payment for instruments where the due date falls within Phase 1 of NRP period.
For cases other than the above categories, appeal will be considered based on the merits of the case. |

2 FAQ in relation to deferment of payment of estimated tax payable (CP204) and instalment scheme (CP500) from 1 April 2021 to 31 December 2021 under PEMERKASA

- 2.1 As highlighted in our eNewsletter 09/2021, only taxpayers (e.g. in the tourism, cinema and spa industries) where businesses fall under the list of qualifying business codes are eligible for the above deferment.

Taxpayers whose businesses do not fall under the list of qualifying business codes can now make an appeal if their businesses are affected by COVID-19 pandemic, supported by relevant documents.

As before, the appeal can be sent to IRB via email at cp204pemerakasa@hasil.gov.my or cp500pemerakasa@hasil.gov.my

IRB will consider the applications based on the merits of each case.

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