



**FREQUENTLY ASKED QUESTIONS ON TAX MATTERS DURING
PHASE ONE OF THE NATIONAL RECOVERY PLAN**

(Updated on 30 June 2021)

A. GENERAL

| No. | Question | Feedback | | | | | | | | | | | | |
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| 1. | When will this frequently asked questions (FAQ) be applicable? | This FAQ is applicable within the phase one of the National Recovery Plan. | | | | | | | | | | | | |
| 2. | Who is eligible to make an appeal under this facility during this phase? | 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="text-align: center;">No.</th> <th style="text-align: center;">Services</th> <th style="text-align: center;">Operating hours</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">i.</td> <td>All taxation service counters</td> <td> Working days 8.00 am – 12.00 pm (By appointment only) </td> </tr> <tr> <td style="text-align: center;">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: Cash and Cheque Payment: (a) Withholding Tax (b) Public Entertainer (c) Real Property Gains Tax By Acquirer (d) Compound Payment by Debit and Credit Card: (a) Income Tax (b) Other taxes Other services are provided online only. </td> </tr> <tr> <td style="text-align: center;">iii.</td> <td>Stamp Duty Counter at IRBM Branch</td> <td> Working days 8.00 am – 12.00 pm </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: Cash and Cheque Payment: (a) Withholding Tax (b) Public Entertainer (c) Real Property Gains Tax By Acquirer (d) Compound Payment by Debit and Credit Card: (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 |
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| iii. | Stamp Duty Counter at IRBM Branch | Working days 8.00 am – 12.00 pm | | | | | | | | | | | | |

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| | | (By appointment only) |
| 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) |

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
- ii. 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_KAUNTER_PERKHIDMATAN_PERCUKAIAN_LHDNM_BEROPERASI_SECARA_JANJI_TEMU_MULAI_1_JULAI_2021.pdf

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| 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 |
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| 1. | How to apply for e-Filing PIN number? | Taxpayers may apply through Customer Feedback Form available at IRBM's Official Portal at: https://maklumbalaspelanggan.hasil.gov.my/MaklumBalas/en-US/ |
| 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: https://edaftar.hasil.gov.my/ (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: http://www.hasil.gov.my/bt_goindex.php?bt_kump=2&bt_skum=5&bt_posi=1&bt_unit=3&bt_sequ=1&bt_lgv=2 <ul style="list-style-type: none"> • Select the relevant IRBM branch and click 'Contact Us: Click here'. • Application for registration will be received and processed by the relevant Customer Care Officer (CCO) from the selected branch. |

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| 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"> • Click the 'Forgot Password' button at ezHASiL. <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"> • Update information through Customer Feedback Form available at IRBM's Official Portal at: https://maklumbalaspelanggan.hasil.gov.my/MaklumBalas/en-us/ |
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C. FORMS

| No. | Question | Feedback |
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| 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>http://www.hasil.gov.my/pdf/pdfam/ProgramMemfailBN_2021_Pin_3_2.pdf</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"> • Extension time of two (2) months will be given from the due date of submission. <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"> • Extension time of two (2) months will be given from the due date of submission. <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"> • Extension time of two (2) months will be given from the due date of submission. |

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| | | <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"> • Extension time of two (2) months will be given from the due date of submission. <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"> • Extension of time will be given until 31 August 2021. |
| 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: https://maklumbalaspelanggan.hasil.gov.my/MaklumBalas/en-US/ |
| 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"> e-SPC Customer Feedback System through: http://www.hasil.gov.my/bt_goindex.php?bt_kump=2&bt_s_kum=5&bt_posi=1&bt_unit=3&bt_sequ=1&bt_lgv=2 <ul style="list-style-type: none"> • Select the relevant IRBM branch and click 'Contact Us: Click here'. • Application will be received and processed by the relevant Customer Care Officer (CCO) from the selected branch. <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> |

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| 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"> i. Appointment; or ii. e-mail to lhdn_int@hasil.gov.my <p>Please visit the following link for further information: 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> |
| 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 |
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| 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 |
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| 1. | Can taxpayer appeal on penalty imposed? | Yes. Taxpayer may submit the application for appeal on tax penalty for the following cases: i. Unpaid penalties ii. Penalties that have been imposed and subject to installment schedule |
| 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 |
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| 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 |
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| 1. | Will extension of time be given if stamping cannot be done within this period? | <p>Extension of time for 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.</p> <p>For cases other than the above categories, the appeal will be considered based on merits of the case.</p> |
| 2. | Will appeal on penalty be considered? | <p>The appeal on exemption or remission of penalty will be considered based on merits of the case.</p> |

Note:

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