

KOMPILASI SOALAN DAN JAWAPAN SEMASA SEMINAR PENCUKAIAN KEBANGSAAN 2021 PADA 11 NOVEMBER 2021

(Tidak termasuk soalan dan jawapan berkaitan 'Foreign Source Income' dan Cukai Makmur)

BIL.	SOALAN	JAWAPAN	NAMA PESERTA	SYARIKAT
1	Last slide - revision 11th month How's this work ? Any form ? It's an application or auto approve like 6th / 9th month revision.	<p>Bagi Tahun Taksiran 2021, tarikh akhir pengemukaan permohonan adalah pada 30 November 2021. Walaubagaimanapun, lanjutan masa dibenarkan sehingga 10 Disember 2021.</p> <p>Bagi Tahun Taksiran 2022, tarikh akhir pengemukaan permohonan adalah pada hari terakhir bulan ke-11 tempoh asas.</p> <p>Bagi bulan ke-11 tempoh asas yang jatuh pada bulan November 2022, tarikh akhir pengemukaan adalah sebelum 31 Oktober 2022.</p> <p>Pengemukaan pindaan adalah melalui borang khas yang boleh dimuat turun di laman web LHDNM seperti berikut:</p> <p>www.hasil.gov.my > Borang > Muat Turun Borang > Lain-lain Borang > Semua > Borang Permohonan Pindaan Anggaran Cukai Pada Bulan Ke-11 Tempoh Asas Tahun Taksiran 2021 / 2022</p> <p>Borang yang telah lengkap diisi hendaklah dikemukakan secara emel ke alamat emel seperti berikut: pindaancp204bajet2022@hasil.gov.my</p>	HH Tang	
2	Revision 11yh month - For 31 Dec 21 - 11th month is by Nov 21 But also due date for original tax estimate for YA22 How's this work ? 85% of which *latest* ?	Penentuan anggaran cukai bagi Tahun Taksiran 2022 hendaklah tidak kurang daripada 85% daripada amaun anggaran terkini iaitu mengambilkira pindaan pada bulan ke-11.	HH Tang	
3	Instead of allowing for a special 11th month revision - why dont we consider for lower down the limit for initial tax estimate (ie from 85% to 50%) with view to ease the cash flow burden of taxpayers?	Penentuan anggaran cukai hendaklah tidak kurang daripada 85% daripada amaun anggaran terkini iaitu mengambilkira pindaan pada bulan ke-11. Pindaan terhadap anggaran cukai boleh dibuat pada bulan ke-6 dan bulan ke-9.	Jerry	Infinitus Advisory & Management
4	Regarding Income Tax Instalment Payments for MSMEs for 6 months, does it mean that SMEs no need to pay CP204 instalments ? What about CP500 ? Usually paid by Sole Proprietors and Partnership Partners	The deferment of income tax instalment payments for MSMEs for 6 months applicable to CP500 and CP204.	George Tan	
5	whether Renovation and Refurbishment Expense RM300K per year or total for YA2021 and YA2022 ?	Renovation and Refurbishment cost of RM300K is accumulated limit for the period frm 1 Mac 2020 until 31 Dec 2022.	George Tan	

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6	The taxpayer Company has claimed its 15 years of RA tax incentive, ending in year 2014, can this Company be eligible to claim Penjana RA (2020 to 2022) ? and the it's extension ? (2023 & 2024)	Yes, company can claim penjana RA and its extension (YA2020-YA2024) subject to conditions provided for RA claims under schedule 7A	Henry	
7	how about WFH Equipments ? Per Year or Total for YA2021 and 2022 is RM2500 only not RM5000 ... each year RM2500.	If WFH equipment in this question refers to computer, smartphone or tablet, the relief of up to RM5,000 under paragraphs 46(1)(p) and 46(1)(t) may be claimed in YA 2020 to YA 2022 for purchases of different computer, smartphone or tablet.	George Tan	
8	Can a company incorporated after 1st March 2020 qualify to claim renovation expenses as deductible expenses limited to RM 300,000 if incurred before the commencement of business?	No. A deduction shall be allowed for the costs of renovation when the business commenced and incurred by the company from 1 Mac 2020 until 31 Dis 2022.	Wong Kee Chiong	
9	Regarding to deferment of instalment payment, the 7th until final payment should double ? or just pay the balance ?	Bayaran hendaklah dijelaskan semasa pengemukaan BNCP bagi tahun taksiran berkaitan sekiranya masih mempunyai baki cukai.	rozita zakaria	SALIHIN TAX ADVISORY
10	For renovation & refurbishment deduction, budget mentioned about the ventilation and customer seating (V&C). Will V&C be compulsory to enjoy this special deduction?	If the V&C forms are part of the item in the list of the subsidiary legislation and the R&R is taken in the respective area, therefore the expenses can be allowed.	Chai Voon Huei	
11	Good morning Puan. Can the covid tax relief supported by following 1. PCR - PCR Test Result slip 2. Self Test Kit - Statement record from Pharmacy under my own name	For PCR test, the amount of the expenses must be evidenced by receipt. For self-test kit, the receipt from pharmacy must be provided as evidence.	Andrew Ling	Dai Lieng
12	For personal tax deduction of SOCSO, does it means individuals can deduct SOCSO contribution and EIS they been made?	Yes.	NAWWAR NASSREEN	Intan Accounting & Secretarial Services
13	Whether the accelerated capital allowance (P.U.(A) 268) applicable to machinery and equipment acquired on or after 1 March 2020 and fall under P.U.(A)474/1997?	Yes.	Wong Kee Chiong	
14	Domestic Tourism - If payment made in Dec 2022, travelling in Jan 2023, is it allowable?	Yes. It is refer to when the payment has been made.	Alex Ng	NEK Forward Education SB
15	Payment for accommodation registered with MOTAC = hotel receipt have mentioned they are registered with MOTAC? how to proof hotel registered MOTAC?	The accommodation premises registered can be checked through the official website of the MOTAC.	Lim ST	

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16	For the extension of tax reliefs for domestic tourism and purchase of gadgets, is there an additional RM1,000 and RM2,500 for YA 2022 or is it still the same maximum amount?	Only extension of time until YA 2022 given but the maximum amount for both reliefs remains the same.	TaxMan	
17	EV special deduction of 2,500. who is the intended beneficiary? T20?	To support the development of ecosystem for EV industry via personal deduction to individuals.	Saiful	
18	S.46(1t) Personal pc, smart phone&tablet relief can be claimable every year eg. An individual can claim relief every year from YA2020 to YA2022?	Yes, deduction of RM2,500 is allowed for YA 2020 to YA 2022.	LSLim	LS Advisory S/B
19	For relief related to domestic tourism, is this rm1000 for the whole period or rm1000 each year of assessment? Same question for para 46(1)(t), is the amount of rm2500 for each year of assessment?	Domestic tourism relief under Para. 46(1)(s) limited to RM1,000 can be claimed for each year of assessments 2021 and 2022. Additional lifestyle relief for the purchase of personal computer, smartphone and tablet under Para. 46(1)(t) limited to RM2,500 also can be claimed for each year of assessments 2021 and 2022. To be eligible to claim for the relief, both tax relief are is subject to the allowable period of purchase or amount expended.	K	
20	If individual has claimed RM5k (smartphone) for lifestyle deduction in YA2020, is the taxpayer eligible to claim it again in YA2021 & 2022 for purchase of pc, smartphone or tablet	Yes, the relief of up to RM5,000 under paragraphs 46(1)(p) and 46(1)(t) may be claimed in YA 2020 to YA 2022 for purchases of different computer, smartphone or tablet.	Yee	KKY & Co
21	I refer to Slide 19, Transfer of an Asset by a Nominee or Trustee - Does this also give exemption for transfer of an assets by a nominee (individual) to the real owners (individuals) ?	Amendment of paragraph 3(1)(b)(ii) of Schedule 2 of the RPGTA deals with the transfer of assets to a controlled company for a consideration consisting of shares in that company. Transfer of asset from a nominee to the real owner, does not fall under paragraph 3(1)(b).	Ju Ee	Khey Tax Services Sdn Bhd

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22	I refer to slide 22, Tax rebate for Company or LLP, what are "Other conditions apply"? What are the conditions and have they been gazetted?	Other conditions apply refers to:- i. The newly established entity must operate in a different premise than that of its related company (if applicable); ii. The new entity must use a different plant, equipment and facility than that of any related company and the plant, equipment and facility are not transferred from any related company (if applicable); iii. All employees (not including key personnel) must be different employees that that of any related company (if applicable); iv. Partnership or company that changes into Limited Liability Partnership or vice versa is not eligible. The finalized conditions are to be detailed out in the statutory order.	Ju Ee	Khey Tax Services Sdn Bhd
23	RPGT - "body of person registered under any written law", would a few disposers (siblings) own one property would fall under the definition? Any other situations that would fit body of person Part II.	"body of persons" is defined in the RPGT Act as an unincorporated body of persons (not being a company) including a Hindu joint family but excluding a partnership. However for the purpose of this amendment the 'body of person' must be registered with any written law. Therefore, a group of siblings who are not registered under any written law are not included in the definition of 'body of person' unless they are a Hindu joint family. Example of body of person registered under any written law is the Metal Industry Employees' Union which is registered under the Trade Union Ordinance 1959.	Norarliza	PETRONAS
24	When will S6D tax rebate be issued PU order/guideline on conditions?	The gazette order has been issued. Please refer to P.U.(A) 504/2021 dated 31 Disember 2021.	LSLim	LS Advisory S/B
25	Domestic tourism - if in the packages includes transportation, meals, activities and accomodation, does all these expenses will be deductible? Or only for accomodation only can get the deduction?	The purchase of domestic tour package made for the period from 1.1.2021 to 31.12.2021 through a licensed travel agent including accomodation, transportation and meals can be claimed as relief.	NAWWAR NASSREEN	Intan Accounting & Secretarial Services
26	Under Section 107D on withholding tax on payment made to agent etc, payee is referred to individual. will "individual" include sole proprietor and partner of the partnership?	Yes. Individual include sole proprietor and partner of the partnership.	NG	
27	RPGT for individual 0% if disposed in/after 6th years, is this applicable for all properties included commercial property?	The amendment of the RPGT rate from 5% to 0% is related to the disposer category Part I of Schedule 5. Therefore, the disposer is not taxable on the gain of disposal of any chargeable assets.	Hooi Poi Chen	DCMS Consultancy Sdn Bhd
28	can you give an example of social enterprise?	Please refer to Social Enterprise Accreditation Guidelines issued by the Ministry of Entrepreneur Development for further information.	neoh chin wah	Taxadvisory PLT

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29	For RPGT Act: The disposal after 3 years the retention sum is 3% or 5%?	For a disposal under Part II of Schedule 5, the retention sum is 3% if the disposal is made after three years from the acquisition date of the asset.	TTK	TTK
30	is the 11th month revision for tax estimate automatic or subject to IRB's approval ?	Company intend to revised tax estimation must apply to IRBM and application are deemed approved if its received within time stipulated.	KC	HLMG MC Sdn Bhd
31	Is the personal relief of rm1000 for expenses related to domestic tourism for the whole period or each year of assessment? E.g. 2020 claimed rm1000, 2021 can still claim rm1000 and subsequently 2022?	Yes.	K	
32	Is Section 107D apply to resident recipient? and if annual commission below RM100K, is it no need to withhold?	Yes, section 107D is applicable to payment made to individual resident in Malaysia. If the total sum of payments payment in the preceding year (in monetary form or otherwise) is less than RM100,000, section 107D is not applied.	Chai Voon Huei	
33	Is the WHT under S107D applicable for both resident and non resident individual payees? What about companies?	The WHT on payment to agent is only applicable to individual resident in Malaysia.	CHITRA SAKRABANI	
34	Extension of period for tax incentive for cost of renovation, is the 300k limit apply to whole period or year of assessment? YA 2021 already enjoy 300k, can YA 2022 still enjoy another 300k?	Renovation and Refurbishment cost of RM300K is accumulated limit for the period frm 1 Mac 2020 until 31 Dec 2022.	K	
35	Para. 46(1)(t)(p) allow individual claim up to RM5K liftstyle in YA2020 (purchase under specific period). Since this extended 1/1/2021-31/12/2022. Is the "purchase Specific period" still apply?	Under Para. 46(1)(p), taxpayer can claim up to RM2,500 under lifestyle relief including purchase of personal computer, smartphone and tablet. In addition, under Para. 46(1)(t), taxpayer is also eligible for additional lifestyle relief for the purchase of personal computer, smartphone and tablet limited to RM2,500. Previously, this relief can be claimed for purchases made during the period between 1/6/2020 and 31/12/2020 but is now extended from 1/1/2021 to 31/12/2022.	LOWYW	
36	I have claimed RM1k relief for domestic tour expense incurred in 2021. Can RM1k relief be claimed again for domestic tour expense to be incurred in 2022? Or RM1,000 is for period from 1.3.20-31.12.22?	Amount expended in year 2022 can be claimed as deduction in YA 2022.	Ashley	d.com

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37	We understand that Unabsorbed capital allowances are restricted to 7 years. Does this mean now Losses are to be tracked for 10 years and CA for 7 years.	There are no restriction for claiming unabsorbed capital allowance. For losses the restrictions are limited up to ten (10) years.	SR	
38	Hi panel, for used car company make sales/referral commission to agent or introducer. Does this subject to 2% withholding tax?	Yes. Section 107D is applicable to resident agent or introducer at 2% of the monetary payment received if the payee received RM100K of commission whether in monetary or otherwise from the same company in the immediate preceding year.	William	WL Liong & Co
39	For building, if owner used for business and rented out, how to treat this income? Combine in business income or separate out to other income?	Separate out as a rental income.	Hezam Ayob	Master Review Management Sdn. Bhd.
40	Do we need to apply for the CP204 deferment?	It is automatically for taxpayers who meet the SME criteria based on the information stated in the latest return form submitted to IRBM.	SS	
41	Withholding tax S107D also apply to sale commission paid to a person who are non staff?	Withholding tax Sec. 107D does apply to sale commission paid to a person regardless of staff or non-staff and it is based on the amount of If the total sum of payment in the preceding year (in monetary form or otherwise) is more than RM100,000.	CHOW YANNIE	HP TAX SERVICES SDN BHD
42	If I pay commission to A in Jan 2022 RM70K, at the end Dec 2022 there is additional commission RM40K to A also. But I have missed out withholding tax in Jan2022? How should we do?	Payer must pay the WHT amount within 30 days when payment is made to the payee. A 10% increase will be charge on the WHT amount if the payer fail to do so. In the event of missing out on payment in Jan, the payer will have to remit the amout supposed to withhold in Jan 2022 plus the 10% increment amount together with the withholding amount in Dec 2022. This is to ensure the payer can claim both as expenses in 2022.	CHOW YANNIE	HP TAX SERVICES SDN BHD

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43	Is there any prescribed form available for the 11th month CP204 revision? The revision have to submit manually or e-filing?	<p>Pengemukaan pindaan adalah melalui borang khas yang boleh dimuat turun di laman web LHDNM seperti berikut:</p> <p>www.hasil.gov.my > Borang > Muat Turun Borang > Lain-lain Borang > Semua > Borang Permohonan Pindaan Anggaran Cukai Pada Bulan Ke-11 Tempoh Asas Tahun Taksiran 2021 / 2022</p> <p>Borang yang telah lengkap diisi hendaklah dikemukakan secara emel ke alamat emel seperti berikut: pindaanCP204bajet2022@hasil.gov.my</p>	yeap lay suat	BDO
44	The RPGT tax rate for individual after 5th year of disposal at 0% is it applicable to Residential properties only or to ALL types of properties?	The amendment of the RPGT rate from 5% to 0% is related to the disposer category Part I of Schedule 5 (eg. Individu). Therefore, the disposer is not taxable on the gain of disposal of any chargeable assets.	YS WONG	Y.S.Wong Tax Services Sdn Bhd
45	For application of Stamp Duty & RPGT exemption, any definition for "greater efficiency"?	The phrase "greater efficiency" is not define in both RPGT Act and Stamp Act. To apply for approval, companies can refer to the 'Garis Panduan Permohonan Untuk Mendapatkan Kelulusan Di Bawah Perenggan 17(1) Jadual 2 ACKHT 1976' provided in the LHDNM Official Portal.	yeap lay suat	BDO
46	for revised tax estimate slide No. 81 - it is applicable for YE December 2021? If yes. What is the procedure? Do we need to fill up any form or write letter to the IRB?	<p>Ya.</p> <p>Pengemukaan pindaan adalah melalui borang khas yang boleh dimuat turun di laman web LHDNM seperti berikut:</p> <p>www.hasil.gov.my > Borang > Muat Turun Borang > Lain-lain Borang > Semua > Borang Permohonan Pindaan Anggaran Cukai Pada Bulan Ke-11 Tempoh Asas Tahun Taksiran 2021 / 2022</p> <p>Borang yang telah lengkap diisi hendaklah dikemukakan secara emel ke alamat emel seperti berikut: pindaanCP204bajet2022@hasil.gov.my</p>	MS	
47	Please explain in detail the operations of deferment of instalment payments by SME and revision of Tax Estimate s.107(C) on 11 month for YA2021 if already submitted CP204 YA2022 & E filing system?	<p>Soalan ini melibatkan dua isu yang berlaku serentak iaitu:</p> <p>i) penangguhan pembayaran ii) pindaan anggaran cukai bulan ke-11</p> <p>Oleh itu, pihak tuan disarankan untuk merujuk kepada Jabatan Pungutan Hasil (JPH) jika kes merupakan fakta kes sebenar.</p>	LSLim	LS Advisory S/B

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48	CP204A-11th month, it is applicable to YA2021 for December YE. Manual submission or e-filing?	<p>Ya.</p> <p>Pengemukaan pindaan adalah melalui borang khas yang boleh dimuat turun di laman web LHDNM seperti berikut:</p> <p>www.hasil.gov.my > Borang > Muat Turun Borang > Lain-lain Borang > Semua > Borang Permohonan Pindaan Anggaran Cukai Pada Bulan Ke-11 Tempoh Asas Tahun Taksiran 2021 / 2022</p> <p>Borang yang telah lengkap diisi hendaklah dikemukakan secara emel ke alamat emel seperti berikut: pindaancp204bajet2022@hasil.gov.my</p>	Zen Chow	
49	new company incorporated on 01 June 2020, commence operation on 01 March 2021 it this company eligible for tax rebate RM20,000.	Yes.	TAN CHING HAI	
50	300k limit for incentive for cost of renovation, if YA 2021 already claimed 300k, can YA 2022 claim another 300k?	Taxpayer is not eligible to claim for another RM300,000 in YA 2022	TCC	
51	Relief related to domestic tourism and additional lifestyle relief, is the relief of RM 1000 and RM 2500 for each year of assessment or is it a total for the whole period involved?	Both reliefs are entitled for each year of assessment.	TCC	
52	Under Section 107D on withholding tax on payment made to agent, the cash payment amounting to more than RM100k or any amounts?	Section 107D is applicable to resident individual at 2% of the monetary payment received if the payee received RM100K of commission whether in monetary or otherwise from the same company in the immediate preceding year. The amount to withhold is only in monetary form of any value.	Helen Phang	Helen Phang & Associates
53	For the revision of 11th tax estimation, what's the way to apply? by e-filing or furnish letter IRB branch?	<p>Pengemukaan pindaan adalah melalui borang khas yang boleh dimuat turun di laman web LHDNM seperti berikut:</p> <p>www.hasil.gov.my > Borang > Muat Turun Borang > Lain-lain Borang > Semua > Borang Permohonan Pindaan Anggaran Cukai Pada Bulan Ke-11 Tempoh Asas Tahun Taksiran 2021 / 2022</p> <p>Borang yang telah lengkap diisi hendaklah dikemukakan secara emel ke alamat emel seperti berikut: pindaancp204bajet2022@hasil.gov.my</p>	LIM WAN HUI	MW.PHONG

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54	Relating the Deduction for Voluntary Contribution to an Approved Scheme expanded to cover pensionable civil servants (PCS), mean PCS will eligible for RM7000 of life insurance + RM4,000?	Yes. Effective from YA2022, pensionable officers is eligible to claim limited to RM7,000 of maximum RM3,000 for life insurance premium and RM4,000 for EPF contribution.	Zen Chow	
55	By adding e-sport into the 1st schedule, does it mean that buying equipment for computer games (e-sport) will be eligible for relief as sports equipment?	Yes.	Zen Chow	
56	RPGT for individual, if tax rate for disposal in the 6th year is 0%, will the retention sum still applicable in this case?	For the disposals in the sixth year or thereafter, the acquirer is not liable to retain the amount under section 21B if the acquirer receives a copy of Borang CKHT 3 from the disposer.	Connie	
57	How and where we can claim the income tax rebate of RM20,000 for 1st 3 YA for a new SME?	Claim can be made through the return form subjected to the RM20,000 CAPEX and OPEX amount spent.	Chong Wai Heng	Wai Heng & Co
58	11th month revision - will this be considered for PITA? Will it be applicable for upward/downward revision? What is it mean by case to case basis - will it not be automatically approved?	Syarikat daripada semua industri adalah layak untuk memohon pindaan.	SFZSI	PEtroleum Nasional Berhad