

## KOMPILASI SOALAN DAN JAWAPAN SEMASA SEMINAR PENCUKAIAN KEBANGSAAN 2021 PADA 16 NOVEMBER 2021

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

BIL.	SOALAN	JAWAPAN	NAMA PESERTA	SYARIKAT
1	Does the 2% withholding tax of the commission paid to agent apply to individual only? Does it include payment to Company?	Yes, the 2% WHT is only applicable to payments made to individual resident in Malaysia. It does not include payment to companies.	CHOR ENG CHUAN	
2	Can a company/LLP incorporated PRIOR to 1/7/20 enjoy the tax rebate RM 20k for the first 3 years if they commenced operation within 01/07/20 - 31/12/22?	The tax rebate is applicable for company commenced operation within 01/07/20 - 31/12/22.	TML	Kyoritsu Electric (Malaysia) Sdn Bhd
3	Will the IRB release the mechanism and prescribed form for the 11th month revision soon so that the December year end company can make revision and submit 2022 estimation based on 11 month revision?	<p>Pengemukaan pindaan adalah melalui borang khas yang boleh dimuat turun di Portal Rasmi LHDNM seperti berikut:</p> <p><a href="http://www.hasil.gov.my">www.hasil.gov.my</a> &gt; Borang &gt; Muat Turun Borang &gt; Lain-lain Borang &gt; Semua &gt; 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: <a href="mailto:pindaancp204bajet2022@hasil.gov.my">pindaancp204bajet2022@hasil.gov.my</a></p>	WONG WAI PENG	APRORICH MANAGEMENT
4	for the withholding tax on payment made To agent etc. Section 107D (pg 49). Is this applicable to non-resident individual only?	No. It is applicable to resident individual only.	Chow	CLC Venture Consultancy Sdn Bhd
5	We understand that companies with Dec 21 which would like to revise the tax estimates need to submit the revision by end of Nov21. What are the procedures? Any statutory form to be filled up?	<p>Pengemukaan pindaan adalah melalui borang khas yang boleh dimuat turun di Portal Rasmi LHDNM seperti berikut:</p> <p><a href="http://www.hasil.gov.my">www.hasil.gov.my</a> &gt; Borang &gt; Muat Turun Borang &gt; Lain-lain Borang &gt; Semua &gt; 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: <a href="mailto:pindaancp204bajet2022@hasil.gov.my">pindaancp204bajet2022@hasil.gov.my</a></p>	FATIYAH	TAXATION HOUSE SDN BHD
6	On the Tax Rebate of RM20,000 for new SME, are the Operating Expenses limited to only tax deductible expenses ? For Capex, can we claim the full cost or only the principal sums for assets under HP ?	Generally it covers any capital expenditure and operating expenditure that have been expended by the SMEs.	Zurina	
7	Is Renovation eligible for the RM20,000 Tax Rebate for new SME ?	Yes.	TAN WEI LOON	

BIL.	SOALAN	JAWAPAN	NAMA PESERTA	SYARIKAT
8	S.107D. We understand that this is applicable if the payee is a resident individual. Does "individual" includes sole proprietor? How does the payer report and make payment to the IRB, amount withheld?	Yes it includes sole proprietor. LHDNM will inform the tax payer once the system and mechanism of payment are ready to be used soon.	Chow	CLC Venture Consultancy Sdn Bhd
9	For the revision of ETP which eligible to revised on month 11 of the basis period.. what is the guideline I.e Form and relevant info	<p>Pengemukaan pindaan adalah melalui borang khas yang boleh dimuat turun di Portal Rasmi LHDNM seperti berikut:</p> <p>www.hasil.gov.my &gt; Borang &gt; Muat Turun Borang &gt; Lain-lain Borang &gt; Semua &gt; 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: pindaanpcp204bajet2022@hasil.gov.my</p>	Chong Tong Geng	Andy Chia & Co.
10	CP204 instalment deferment for 6 mths effective Jan'22. Eg. For a company Y/E 31/12/22, deferment for Jan'22 refers to the instalment 12/2021 (due on 15/01/22) or instalment 01/2022 (due on 15/02/22)?	Instalment 01/2022 (due 15/02/2022)	P	Wellpoint Taxation Sdn Bhd
11	Do the companies need to inform the IRB of the reason for the revision of Tax estimate in the 11th month of the basis period?	Tidak perlu. Pembayar cukai boleh menjelaskan bayaran berdasarkan pindaan yang dikemukakan tertakluk kepada pengemukaan yang teratur dan memenuhi syarat yang ditetapkan.	Averine Wong	GRANT THORNTON MSW TAX SDN. BHD.
12	A new company incurred renovation costs prior to commencing biz. Is it able to claim RM300k renovation deduction?	No, a renovation deduction shall be allowed to the company if the business commenced and incurred by the company from 1 March 2020 until 31 Dec 2020.	SY	
13	When is the gazette order for SME tax rebate of RM20k will be issued?	The gazette order will be issued soon.	T	
14	Special RA -. if The tax payer claims special RA in YA 2021. can the tax payer claim special RA on the principal paid in YA 2023 & 2024 on Qualifying asset acquired under hire purchase in YA 2021?	Company may claim special RA on capital portion of the hire purchase it incurred for the qualifying asset for that year of assessment subject to other conditions provided for RA claims under Schedule 7A is fulfilled.	Chong	KTC Human Resources Consultant Sdn Bhd

BIL.	SOALAN	JAWAPAN	NAMA PESERTA	SYARIKAT
15	This mth due to submit CP204 YA 2022 for Dec YE co. They also can make 11th mth revision this mth. 85% is it on 11th mth revision? And how to revise? Any form or specific officer like 3th revision?	<p>Penentuan anggaran cukai bagi Tahun Taksiran 2022 hendaklah tidak kurang daripada 85% daripada amaun anggaran terkini.</p> <p>Pengemukaan pindaan adalah melalui borang khas yang boleh dimuat turun di Portal Rasmi LHDNM seperti berikut:</p> <p>www.hasil.gov.my &gt; Borang &gt; Muat Turun Borang &gt; Lain-lain Borang &gt; Semua &gt; 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>	Richard	
16	Is the renovation of business premises due to fire damage qualified for the RM300,000 special tax deduction of renovation expenditure?	Kindly refer to the First Schedule of P.U.(A) 381/2020 for expenses allowed as renovation deduction.	CCM	
17	When would be the gazette order for SME tax rebate of RM20k be issued? Can share with us how would be the condition and calculation of CAPEX and operating expenses likely be?	The gazette order will be issued soon.	GOOI LEE HUAT	GOOI & ASSOCIATES
18	2 directors (A & B) transfer a piece of land to their Company C (100% owned by A & B), since the transferor and transferee are the same, can this transfer of title exempt from payment of stamp duty?	<p>Duti advalorem di bawah Butiran 32(a), Jadual Pertama, Akta Setem 1949 layak dikenakan ke atas setiap suratcara pindahmilik harta.</p> <p>Merujuk kepada persoalan yang diutarakan, suratcara masih layak dikenakan duti advalorem ke atas suratcara pindahmilik kerana pemegang saham dan syarikat adalah 2 entiti berbeza.</p>	Dato' Chan Ah Hing @ Chan Eng Chaw	Chan & Co.
19	Did the individual (eg. 18 years old) received the TIN number need to reported for income tax return every year even the individual have not start working?	Tidak. Pembayar cukai yang dikehendaki mengemukakan borang nyata adalah sepertimana yang dinyatakan di bawah peruntukan seksyen 77 dan 77A ACP 1967.	Jordann Hoo	CALCUELITE BUSINESS SDN BHD
20	Did the purchase of COVID self-test kits eligible for the medical expenses relief?	COVID-19 self-detection test kit evidenced by receipts is eligible for complete medical examination relief under paragraph 46(1)(h).	stephanie	

BIL.	SOALAN	JAWAPAN	NAMA PESERTA	SYARIKAT
21	For the TIN Number, is it compulsory for any person aged 18 years old and above ?	<p>Mana-mana pembayar cukai yang terdiri daripada kategori di bawah adalah diwajibkan mempunyai nombor cukai pendapatan mulai 1 Januari 2022:</p> <p>(a) Pembayar cukai yang boleh ditaksir dan boleh dikenakan cukai.</p> <p>(b) Pembayar cukai yang dikehendaki untuk mengemukakan borang nyata di bawah ACP 1967 dan ACKHT 1976.</p> <p>(c) Individu warganegara yang berumur 18 tahun dan ke atas.</p>	LEE LEE LEE	
22	For Childcare or Kindergarten relief, can both parents claim the relief because most of the kindergarten and childcare exceed RM3000 per year for each children.	For separate assessment, either the husband or the wife who incurs the expenses is allowed to claim for this deduction limited to RM3,000 for YA 2020 until YA 2023 only, provided that the child aged 6 years and below.	Erica	A&T BUSINESS SOLUTION SERVICES
23	When other parties requested TIN from me, I always provide them our tax file number. Is that wrong?	Melindungi dan mengekalkan kerahsiaan maklumat percukaian masing-masing adalah di bawah tanggungjawab setiap pemilik maklumat.	Siew Yu Veronica Ngu	High Line Engineering Sdn Bhd
24	New proposal on unabsorbed business loss to change existing capping limit of 7 yrs to 10 yrs. Does this also applicable to for CA which has the same capping limit of 7 yrs?	There are no restriction for claiming unabsorbed capital allowance.	Dato' Chan Ah Hing @ Chan Eng Chaw	Chan & Co.
25	What are the procedures for the revision of tax estimate in the 11th month of the basis period? Any statutory form to be filled up?	<p>Pengemukaan pindaan adalah melalui borang khas yang boleh dimuat turun di Portal Rasmi LHDNM seperti berikut:</p> <p><a href="http://www.hasil.gov.my">www.hasil.gov.my</a> &gt; Borang &gt; Muat Turun Borang &gt; Lain-lain Borang &gt; Semua &gt; 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: <a href="mailto:pindaanpcp204bajet2022@hasil.gov.my">pindaanpcp204bajet2022@hasil.gov.my</a></p>	PMCS	Pro-Metier Corporate Services Sdn Bhd

BIL.	SOALAN	JAWAPAN	NAMA PESERTA	SYARIKAT
26	May i know is the TIN applicable for company as well? If yes, how can we obtain the TIN number for the company?	<p>Ya. Syarikat baharu diperbadankan (syarikat tempatan atau syarikat asing) yang telah mendaftar secara dalam talian dengan Suruhanjaya Syarikat Malaysia (SSM) melalui Portal MyCoID akan memperoleh nombor cukai pendapatan secara automatik.</p> <p>Semakan nombor cukai pendapatan bagi syarikat boleh dibuat melalui:</p> <ul style="list-style-type: none"> <li>(a) Hasil Care Line di talian 03-8911 1000 / 603-8911 1100 (Luar Negara);</li> <li>(b) Cawangan HASiL yang berhampiran; dan</li> <li>(c) Borang Maklum Balas di Portal HASiL.</li> </ul>	KH	Global Tesla Sdn Bhd
27	For disposal in the 6th year @0% wef 1.1.2022 be included commercial properties?	The amendment of the RPGT rate from 5% to 0% is related to the disposer category Part I of Schedule 5 (eg. Individual). Therefore, the disposer is not taxable on the gain of disposal of any chargeable assets.	GOOI LEE HUAT	GOOI & ASSOCIATES
28	0% - Disposal in the 6th year - on individual , does this include disposal of RPC shares by individual ?	The amendment of the RPGT rate from 5% to 0% is related to the disposer category Part I of Schedule 5 (eg. Individual). Therefore, the disposer is not taxable on the gain of disposal of any chargeable assets.	TEOH HG	KT BUSINESS CONSULTANCY

BIL.	SOALAN	JAWAPAN	NAMA PESERTA	SYARIKAT
29	TIN is assigned means allocated/opened by LHDN automatically? How will a person know that he has been allocated? so that he won't fail to submit tax form.	<p>Nombor pengenalan cukai merupakan nombor cukai pendapatan sepertimana rekod sedia ada di HASiL.</p> <p>Nombor ini akan diberikan melalui permohonan yang dibuat atau diberikan oleh pihak HASiL secara proses pendaftaran manual, e-Daftar atau pendaftaran automatik termasuk pendaftaran nombor cukai pendapatan individu melalui Potongan Cukai Bulanan (PCB).</p> <p>Semakan pendaftaran nombor cukai pendapatan boleh dibuat melalui:</p> <ul style="list-style-type: none"> <li>(a) Hasil Care Line di talian 03-8911 1000 / 603-8911 1100 (Luar Negara);</li> <li>(b) HASiL Live Chat;</li> <li>(c) Cawangan HASiL yang berhampiran;</li> <li>(d) Secara dalam talian melalui MyTax di pautan <a href="https://mytax.hasil.gov.my">https://mytax.hasil.gov.my</a>; atau</li> <li>(e) Borang Maklum Balas di Portal HASiL.</li> </ul> <p>Pembayar cukai yang dikehendaki mengemukakan borang nyata adalah sepertimana yang dinyatakan di bawah peruntukan seksyen 77 dan 77A ACP 1967.</p>	NUR AMIRAH	MKS AUTO SDN BHD
30	For the deferment of CP 204 payments for 6 months, that start from 01/01/2022 to 31/06/2022. Will there be any special criteria in order to be eligible for the deferment? And it is automatic?	<p>Tiada kriteria istimewa (special).</p> <p>Penangguhan pembayaran CP204 adalah diberikan secara automatik kepada syarikat berstatus PMKS yang mempunyai kriteria berikut:</p> <ul style="list-style-type: none"> <li>i) Mempunyai modal berbayar tidak melebihi RM2.5 juta bagi saham biasa pada permulaan tempoh asas bagi suatu tahun taksiran; dan</li> <li>ii) Mempunyai pendapatan kasar perniagaan berjumlah RM50 juta dan ke bawah bagi suatu tahun taksiran.</li> </ul>	MEI LING	
31	For individual disposed off shares in real property company after 6th years, is the gain subject to RPGT? As the new proposal for RPGT is that 6th years onwards the RPGT tax rate for individual is 0%.	The amendment of the RPGT rate from 5% to 0% is related to the disposer category Part I of Schedule 5 (eg. Individual). Therefore, the disposer is not taxable on the gain of disposal of any chargeable assets.	T	

BIL.	SOALAN	JAWAPAN	NAMA PESERTA	SYARIKAT
32	For domestic tourism relief, can the accommodation/hotel package fees receipts shared by 2 taxpayers as hotel will not issue receipt to the respective guest for the same room.	Domestic tourism relief can be claimed if the taxpayer can prove that the accommodation/hotel package fees is expended by him as evidenced by receipts. Therefore, if another guest name is not mentioned in the receipt, he/she is not eligible to claim.	winnie	soyoco
33	For Revision of ETP in 11th month of basis period - what is the guideline i.e forms and the proper procedures	<p>Pengemukaan pindaan adalah melalui borang khas yang boleh dimuat turun di Portal Rasmi LHDNM seperti berikut:</p> <p>www.hasil.gov.my &gt; Borang &gt; Muat Turun Borang &gt; Lain-lain Borang &gt; Semua &gt; 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: pindaanpc204bajet2022@hasil.gov.my</p>	KUAN CHENG THIN	KUAN CORPORATE
34	Is the revision of tax estimation in the 11th month of the basis period is available for CP204 year ended December YA2021? And is this submission of Form CP204A can be done via e-filing system?	<p>Pindaan bulan ke-11 bagi tahun berakhir 31 Dis 2021 adalah dibenarkan.</p> <p>Walau bagaimanapun pengemukaan CP204A bagi pindaan bulan ke-11 perlu dikemukakan melalui borang khas yang boleh dimuat turun di Portal Rasmi LHDNM seperti berikut:</p> <p>www.hasil.gov.my &gt; Borang &gt; Muat Turun Borang &gt; Lain-lain Borang &gt; Semua &gt; 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: pindaanpc204bajet2022@hasil.gov.my</p>	SAW SU NING	
35	Tax rebate for company section 6D, how about if company incorporated before 1/7/2020 but only commence operation after 1/7/2020, would this company entitled to claim this rebate ?	Yes. The tax rebate is applicable for company commenced operation within 01/07/20 - 31/12/22.	PMCS	Pro-Metier Corporate Services Sdn Bhd
36	Is SELF-EMPLOYMENT SOCIAL SECURITY SCHEME also a part of Para.46(1)(n) SOCSO?	Any contribution made by the individual (not self-employment) pursuant to Employment Insurance System 2017 can be claimed as a part of Para. 46(1)(n).	BY On	BDO Tax

BIL.	SOALAN	JAWAPAN	NAMA PESERTA	SYARIKAT
37	For unabsorbed loss c/f on those special business such as oil palm estate. The Company is unable utilized the unabsorbed loss or unabsorbed CA within the period of 10 years then it must be forfeited?	There are no restriction for claiming unabsorbed capital allowance. For losses, the restrictions are limited up to ten (10) years.	Dato' Chan Ah Hing @ Chan Eng Chaw	Chan & Co.
38	for company who already fully claimed the 15-years RA in YA 2019, are we still eligible to claim the PENJANA RA?	Yes, company is eligible to claim PENJANA RA once it has fully claimed its 15 years RA in YA2019.	Richard	
39	what about covid patients who are still dependent on oxygen who have to buy their own gas cylinders cost RM250 and RM8000 per month is the tax deduction claim Para 46 (1) (h) applicable?	The expenses on medical expenses and equipment for COVID-19 patients does not falls under para.46(1)(h).	SWW	Petroliam Nasional Berhad
40	Individual relief-the lifestyle RM2500 and additional RM2500 for purchase of PC/smartphone, if a client buys a PC costing RM4000, can he claim RM2500 under lifestyle, bal RM1500 under Para46(1)(t)? TQ	Yes, your understanding is correct, provided that the purchase of PC/smartphone made from 1/1/2021-31/12/2022.	Anonymous	
41	For the LLP Financial Statement required furnish is Audited or can be unaudited Financial Statement?	Financial statement submitted must be based on the requirement of the law governing the LLP. However under Subsection 82(5), IRB may required the financial statement made in accordance with the Companies Act 2016.	Shairah	VINCI CONSTRUCTION GRANDS PROJETS SDN BHD
42	This mth due to submit CP204 YA 2022 for Dec YE co. They also can make 11th mth revision this mth. 85% is it on 11th mth revision? And how to revise? Any form or specific officer like 3th revision?	<p>Penentuan anggaran cukai bagi Tahun Taksiran 2022 hendaklah tidak kurang daripada 85% daripada amaun anggaran terkini.</p> <p>Pengemukakan pindaan adalah melalui borang khas yang boleh dimuat turun di Portal Rasmi LHDNM seperti berikut:</p> <p><a href="http://www.hasil.gov.my">www.hasil.gov.my</a> &gt; Borang &gt; Muat Turun Borang &gt; Lain-lain Borang &gt; Semua &gt; 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: <a href="mailto:pindaancp204bajet2022@hasil.gov.my">pindaancp204bajet2022@hasil.gov.my</a></p>	WONG WAI PENG	APRORICH MANAGEMENT



BIL.	SOALAN	JAWAPAN	NAMA PESERTA	SYARIKAT
43	will the tin number be given automatic or need to apply? tq	Nombor pengenalan cukai merupakan nombor cukai pendapatan sepertimana rekod sedia ada di HASiL. Nombor ini akan diberikan melalui permohonan yang dibuat atau diberikan oleh pihak HASiL secara proses pendaftaran manual, e-Daftar atau pendaftaran automatik termasuk pendaftaran nombor cukai pendapatan individu melalui Potongan Cukai Bulanan (PCB).	NUR AMIRAH	MKS AUTO SDN BHD
44	For tax deduction of electric vehicle, did the vehicle must purchase in year 2022?? What if the vehicle purchase in year 2021, can the hire purchase payment during year 2022 eligible for the relief?	Electric vehicle (EV) relief refers to the payment of installation, rental, purchase including hire-purchase of equipment or subscription for use of electric vehicle charging facility regardless of when the vehicle is purchased. Therefore, any payment of EV charging facility incurred from YA2022 to YA2023 is eligible to claim this relief.	PRUNELLA PHOONG MUI LIN	A.B. ENTERPRISE SDN. BHD.
45	Company A received a RM500K land from Director B & C, B & C holds 100% shares in A, in return B & C received 500K share capital, is this transfer of property for share swapping exempt from stamp duty?	Suratcara masih layak dikenakan duti advalorem di bawah Butiran 32, Jadual Pertama Akta Setem 1949.	Phua Yon Piao	Empayar Kenyalang Sdn Bhd
46	When is the prescribed form for 11th month revision made available for taxpayer?	Borang khas untuk pindaan cukai telah boleh diperolehi daripada laman web rasmi LHDNM seperti berikut:  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  Borang yang telah lengkap diisi hendaklah dikemukakan secara emel ke alamat emel seperti berikut: pindaancp204bajet2022@hasil.gov.my	KCYU	ENG MANAGEMENT SDN BHD
47	Shall LLP starts to prepare financial statements /audited financial statements starting YA2022?	LLP required to furnish its annual tax return based on financial statements made in accordance with the requirement of the law governing the entity with effective YA2022.	Phua Yon Piao	Empayar Kenyalang Sdn Bhd
48	For the retention sum on RPGT of 5% for disposal of within a period of three years. What about the retention sum for disposal after three years of holding period, whether 3% or 5%% will apply?	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.	Mok Yen Chin	
49	For existing R&D and contract R&D companies, It was mentioned that a "notification" needs to be sent to MITI. Is it merely "notification" or application ?	Existing R&D and contract R&D companies shall notify MITI through MIDA its intention to fall within the definition of R&D company and contract R&D within 6 months from the commencement date.	NG MING KEAT	N/A

BIL.	SOALAN	JAWAPAN	NAMA PESERTA	SYARIKAT
50	related to Sec 107D, the following sentence is a little confusing, please give an explanation from the IRB * ...in the year of assessment preceding the year the payment is made exceeds RM100,000.00.*	Section 107D is applicable if the payee (individual resident) received 100K of commission whether in monetary or otherwise from the same company in the immediate preceding year.  For example, if payer (company) paid an individual a total of 100K commission (monetary or non monetary) in 2021, then payer will deduct of 2% from any payment made to individuals in 2022.	PKP	MLK MGT SERVICES
51	Whether the RPGT tax rate of 0% for disposal of real property in the 6th year and thereafter also apply to disposal of RPC shares holds by individual?	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.	Go Hoi Eng	H. E. Go & Co.
52	Can unabsorbed CA be carried forward for ten years?	There are no restriction for claiming unabsorbed capital allowance.	Anizah	A&K Tax Consultants
53	In relation to cost of detection test for Covid 19, can a company claim further deduction if the receipt is under other co name & recharge back to the respective subsidiaries? Thank you	No. The receipt must be under the companies' name.	KEE JO JO	KEE & CO.
54	Does new proposal of RPGT rates for individual (ie. Disposal in the 6th year = 0%) applicable to all individual or only applicable to Malaysia Citizen/Permanent Resident?	The zero tax rate in relation to disposal in the sixth year after the acquisition date of the chargeable asset applies to the disposer under Part I of Schedule 5 (eg. Individual). Where as an individual who is not a citizen or nor a permanent resident is referred as a disposer under Part III of Schedule 5 which is not related to this amendment	STEPHANIE	
55	Can an individual purchase RM4000 PC claim RM2500 from lifestyle and balance RM1500 under Para 46(1)(t)?	Taxpayer can claim the purchase of personal computer under para.46(1)(p) of RM2,500 and the balance of RM1,500 under para.46(1)(t) if the purchase made from 1/1/2021-31/12/2022.	Nor	JPB
56	For a Labuan LITC company. Is the RM3Million annual operating expenses substance requirement compliance in LBATA will be exempted or discounted for this year due to COVID 19 pandemic challenges?	Generally, Labuan entities including LITC company are required to fulfil the substance requirements prescribed in the subsidiary legislation by the Minister at all time.	Yong	

BIL.	SOALAN	JAWAPAN	NAMA PESERTA	SYARIKAT
57	For the deferment of CP 204 payments for 6 months, that start from 01/01/2022 to 31/06/2022. Will there be any special criteria in order to be eligible for the deferment? And it is automatic?	<p>Penangguhan pembayaran CP204 adalah diberikan secara automatik kepada syarikat berstatus PMKS yang mempunyai kriteria berikut:</p> <p>i) Mempunyai modal berbayar tidak melebihi RM2.5 juta bagi saham biasa pada permulaan tempoh asas bagi suatu tahun taksiran; dan  ii) Mempunyai pendapatan kasar perniagaan berjumlah RM50 juta dan ke bawah bagi suatu tahun taksiran.</p>	IVY OOI	CHENG & CO TAXATION SDN BHD
58	This mth due to submit CP204 YA 2022 for Dec YE co. They also can make 11th mth revision this mth. 85% is it on 11th mth revision? And how to revise? Any form or specific officer like 3th revision?	<p>Penentuan anggaran cukai bagi Tahun Taksiran 2022 dan 2023 hendaklah tidak kurang daripada 85% daripada amaun anggaran terkini.</p> <p>Pengemukakan pindaan adalah melalui borang khas yang boleh dimuat turun di Portal Rasmi LHDNM seperti berikut:</p> <p><a href="http://www.hasil.gov.my">www.hasil.gov.my</a> &gt; Borang &gt; Muat Turun Borang &gt; Lain-lain Borang &gt; Semua &gt; 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: <a href="mailto:pindaancp204bajet2022@hasil.gov.my">pindaancp204bajet2022@hasil.gov.my</a></p>	Faizal	
59	Company A received a RM500K land from Director B & C, B & C holds 100% shares in A, in return B & C received 500K share capital, is this transfer of property for share swapping exempt from stamp duty?	Suratcara masih layak dikenakan duti advalorem di bawah Butiran 32, Jadual Pertama Akta Setem 1949.	Dato' Chan Ah Hing @ Chan Eng Chaw	Chan & Co.
60	On hold 2% Commission section 107D, received more than 100K of commission in the immediate preceding year mean payer last basis period or calendar year?	Calendar year.	Eric	CCNG
61	For S107D(withholding tax payment made to agent), does "individual " includes sole proprietor? How does the payer report and make payment to IRB for the amt withheld?	Yes, it includes sole proprietor. LHDNM will inform the tax payer once the system and mechanism of payment are ready to be used soon.	Connie Lee	Plus One Management Services Sdn Bhd

BIL.	SOALAN	JAWAPAN	NAMA PESERTA	SYARIKAT
62	For the tax return of the LLP need to prepare based on FS. Is it can be either audited FS or unaudited FS?	Financial statement submitted must be based on the requirement of the law governing the LLP. However under Subsection 82(5), IRB may required the financial statement made in accordance with the Companies Act 2016.	GOOI LEE HUAT	GOOI & ASSOCIATES
63	Can you please share the examples of Commission paid to agent? Is it include the right to use the vendor portal?	commission can be in terms of monetary or non monetary. Examples of non monetary commissions include cars, holiday packages, residential house and company products.  The right to use this portal is considered as non monetary benefits. Withholding of tax of 2% is only on monetary commissions only.	YEO AI PING	DAYA KUASA SURIA SDN BHD
64	If company paid the 2% withholding tax, will the recipient taxable able to get offset form his tax payment when he report his tax	Yes. The payee can offset his taxable amount with this WHT amount (same treatment as PCB).	Eric	CCNG
65	S107D - does this apply to sales agent performing the sales transaction outside Malaysia?	Yes. Payer can be either residents or non residents. On the other hand, payee must be a resident individual even if the sales transaction are performed outside Malaysia.	Chung	Sscb
66	In applying S107D, will this apply to individual carrying their biz under partnership?	Yes. It applies under partnership and both resident individual partners' commissions are subjected to WHT.	Chung	Sscb
67	Wages subsidy program are tax exemption while the expenses use from this subsidy is non deductible. Does this apply to Hiring incentive programme? If not what are the tax treatment for this incentive?	Same treatment as Wage Subsidy Programme.	Carissa	Niche Unity Consultants Sdn Bhd
68	Section 107D is apply to commission paid only? How about for those payment to sub-contract worker with more than RM100k per year?	If it fulfils the requirement of achieving 100k commission received (monetary and non monetary) in the last preceding year, then it is also subjected to WHT.	BOO MING PIAU	SBN INDUSTRIES SDN BHD
69	For the deferment of CP204 payments for 6 months that starts from 1/1/2022 to 30/6/2022. Will there be any special criteria in order for a co to be eligible for the deferment? And it is automatic?	Penangguhan pembayaran CP204 adalah diberikan secara automatik kepada syarikat berstatus PMKS yang mempunyai kriteria berikut:  i) Mempunyai modal berbayar tidak melebihi RM2.5 juta bagi saham biasa pada permulaan tempoh asas bagi suatu tahun taksiran; dan ii) Mempunyai pendapatan kasar perniagaan berjumlah RM50 juta dan ke bawah bagi suatu tahun taksiran.	Winnie Tan	

BIL.	SOALAN	JAWAPAN	NAMA PESERTA	SYARIKAT
70	Power to call for bank account - does this apply to joint account where only one of the co-holders are owing taxes to IRB?	Yes.	EL	
71	Is landlord need to get the SME cert from SME Corp. in order to claim for the special deduction for reduction of rental to SME?	Yes. Please refer to P.U.(A) 353/2021.	Faizal	
72	S107D-Co pays Agent RM50K each for 3 diff transactions in Yr21.Q1:threshold of 100K only met when 3rd transaction happens. Retrospective to pay WHT on 1st 2 transactions?Any penalty?	<p>This section is effective from 1 January 2022.</p> <p>If the payments fulfils the requirement of achieving 100k commission received (monetary and non monetary) in the last preceding year, then it is also subjected to WHT.</p> <p>Since in 2021 the agent received more than 100k in commission, then in 2022, the company will have to withhold 2% upon payment of commission to the agent within 30 days of payments made.</p> <p>In the case of failure in the part of the company to remit the amount to LHDNM, the amount which the company fails to remit will be increased by 10% and considered debt due to the Government.</p>	Eric	CCNG
73	How a company know that the agent has received more than RM100k of the commission as the agent might obtain the commission from difference company? Will company be penalize if agent deny to declare?	<p>The payer is only obligated to withhold the amount for payees that are under their responsibilities only, provided that the payer pays the agent more than 100K of commission (monetary &amp; non monetary) in the last preceding year. Meaning to say that the 100K threshold is from the same payer.</p> <p>However, if the payee is an agent for other companies, it is then the responsibility of the other companies to remit the amount withheld to LHDNM.</p>	Chung	Sscb
74	Power to call for bank account - if our client refuse to disclose their bank ac number. Is that FI will follow up with them ?	No. Any requirement from IRB to furnish such bank account information shall not disclose to any person including client of the financial institution.	Xiu Chen	AFFLUENT ETERNITY SDN BHD
75	individual agent subject to WHT if he earned > RM100k on commission in YA2021 (ie immediate preceding year of YA2022)? If yes, how does this WHT mechanism to apply as WHT need to pay within 30 days	Yes, WHT of tax of 2% is only applicable to commission paid to agents in monetary form only in the year 2022 and must be remitted to LHDNM within 30 days of commission paid.	LZL	

BIL.	SOALAN	JAWAPAN	NAMA PESERTA	SYARIKAT
76	Do IRB provide form and FAQ for CP204 11th month revise?	<p>Pengemukaan pindaan adalah melalui borang khas yang boleh dimuat turun di Portal Rasmi LHDNM seperti berikut:</p> <p>www.hasil.gov.my &gt; Borang &gt; Muat Turun Borang &gt; Lain-lain Borang &gt; Semua &gt; 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> <p>Bagi FAQ, ia boleh diperolehi di Portal Rasmi LHDNM dikemaskini pada 03 Disember 2021.</p>	Averine Wong	GRANT THORNTON MSW TAX SDN. BHD.
77	Under Section 107D, withholding tax 2% of commission paid to agent. When calculate balance tax payable (Form B), the withholding tax 2% can minus from total tax payable?	Yes. Same treatment as PCB.	Grace Chaow	
78	For power to call for bank account, the penalty is imposed ok the financial institution or the taxpayer for failure to furnish the bank account details	Fine will be imposed to the financial institution for the failure to furnish the bank account information.	May	Minebea Electronic Motor (M) Sdn Bhd
79	is the TIN number same as current tax number? I have tax number already, will i get Tin No in future?	<p>Nombor pengenalan cukai merupakan nombor cukai pendapatan sepertimana rekod sedia ada di HASiL. Nombor ini akan diberikan melalui permohonan yang dibuat atau diberikan oleh pihak HASiL secara proses pendaftaran manual, e-Daftar atau pendaftaran automatik termasuk pendaftaran nombor cukai pendapatan individu melalui Potongan Cukai Bulanan (PCB).</p> <p>Sekiranya anda telah mempunyai nombor cukai pendapatan, nombor berkenaan adalah disifatkan sebagai nombor pengenalan cukai.</p>	HUI MENG, NG	VIT MAKANAN (KUALA LUMPUR) SDN BHD
80	For Rainwater Harvest - how does the claim works for application. What is allowable for claim for the Rainwater harvest?	<p>All application must be forwarded to Malaysian Investment Development Authority (MIDA) from 1 January 2022 untill 31 December 2023.</p> <p>Application is to be submitted to MIDA from 1st January 2022 to 31st December 2023.</p> <p>Eligibility criteria, qualifying capital expenditures and conditions are in the process to be finalized by all agencies and Ministry involved.</p>	William Tan	

BIL.	SOALAN	JAWAPAN	NAMA PESERTA	SYARIKAT
81	New S107D 2% requirements If no is affirmative, let say the payee only receiving RM30k in current year (last year received RM110k) is that means 2% is to be withheld upon him on that RM30k?	Yes. Your understanding is correct. 2% will be withheld from the RM30k received by the payee.	khairunnisa	MROZIE HOLDINGS SDN BHD
82	S107D-Co pays Agent RM50K each for 3 diff transactions in Yr22. Threshold of 100K only met when 3rd transaction happens. Retrospective to pay WHT on 1st 2 transactions? Any penalty?	<p>The threshold of 100K of commission received in the immediate preceding year is only as a test for eligibility of the payee for withholding in the coming year.</p> <p>The company have to withhold 2% upon payment of commission to the Agent within 30 days of payments made.</p> <p>In the case of failure in the part of the company to remit the amount to LHDNM, the amount which the company fails to remit will be increased by 10% and considered debt due to the Government.</p>	Shairah	VINCI CONSTRUCTION GRANDS PROJETS SDN BHD
83	Is TCC be issued for respective YA?	The TCC is issued based on yearly basis.	Karen Ong	Foxconn Technology Malaysia Sdn Bhd
84	On the double deduction for sponsorship of intern, does it inclusive of overseas studies? Any needs to obtain approval from certain Authorities? Thx!	This incentive is applicable for approved internship programme in higher education institution only in Malaysia. Please refer P.U.(A) 398/2019.	STEPHANIE	
85	Did the 6 months deferment for CP500 and CP204 subject to prior application? Or this is a auto deferment?	<p>Penangguhan pembayaran CP500 dan CP204 adalah diberikan secara automatik kepada syarikat berstatus PMKS yang mempunyai kriteria berikut:</p> <p>i) Mempunyai modal berbayar tidak melebihi RM2.5 juta bagi saham biasa pada permulaan tempoh asas bagi suatu tahun taksiran; dan</p> <p>ii) Mempunyai pendapatan kasar perniagaan berjumlah RM50 juta dan ke bawah bagi suatu tahun taksiran.</p>	Cheng Lai Hock	Lh cheng & associate Sdn Bhd

BIL.	SOALAN	JAWAPAN	NAMA PESERTA	SYARIKAT
86	For the deferment of CP 204 payments for 6 months, starting from 01/01/2022 to 30/06/2022. Will there be any special criteria in order to be eligible for this deferment? And is it automatic?	Penangguhan pembayaran CP204 adalah diberikan secara automatik kepada syarikat berstatus PMKS yang mempunyai kriteria berikut: i) Mempunyai modal berbayar tidak melebihi RM2.5 juta bagi saham biasa pada permulaan tempoh asas bagi suatu tahun taksiran; dan ii) Mempunyai pendapatan kasar perniagaan berjumlah RM50 juta dan ke bawah bagi suatu tahun taksiran.	Yap	Crowe Tax (Sarawak) Sdn Bhd
87	In slide 77, just want to confirm 75A is for director's shareholding 20% or more? thank you.	Slide 77 refers to director's liability under section 16A LBATA. This proposal similar to section 75A of the ITA which applicable to directors who own not less than 20% of the ordinary share capital of the company.	Yong	
88	WHT on payment to agent (sec 107D) - "payee received more than 100k of commission from same Co" - does it mean that if commission received from A Co less than 100K, then no need withhold 2%?	Yes.	Urrmila	
89	Deferment of instalment payments for Micro, Small and Medium Enterprises - is this an automatic deferment?	Penangguhan pembayaran adalah diberikan secara automatik kepada syarikat berstatus PMKS yang mempunyai kriteria berikut: i) Mempunyai modal berbayar tidak melebihi RM2.5 juta bagi saham biasa pada permulaan tempoh asas bagi suatu tahun taksiran; dan ii) Mempunyai pendapatan kasar perniagaan berjumlah RM50 juta dan ke bawah bagi suatu tahun taksiran.	LEE SWEE YONG	SY Lee Tax sdn bhd
90	Section 107D, Remit the deduction to DGIR within 30days Jan 2022 Commission 10k 2% of RM200 Payment to Agent on Apr 2022 When to remit to DGIR? Feb 2022 or May 2022?	Question not clear.  If the commission paid to agent is made in Jan 2022, then payer have to remit the 2% amount withheld to LHDNM within 30 days from the date commission paid to agent.	Chaipf	YEO LIM CONSULTING SB



BIL.	SOALAN	JAWAPAN	NAMA PESERTA	SYARIKAT
91	How to submit 11th month revised tax estimate for YA 2021 (year end 31.12.2021) By manual filing or e-filing ? If manual filing any prescribed from ?	<p>Pengemukaan pindaan adalah melalui borang khas yang boleh dimuat turun di Portal Rasmi LHDNM seperti berikut:</p> <p>www.hasil.gov.my &gt; Borang &gt; Muat Turun Borang &gt; Lain-lain Borang &gt; Semua &gt; 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>	Pei Ting	Shell
92	Regarding to the renovation on business premises, is it included hostel for employees?	Kindly refer to the First Schedule of P.U.(A) 381/2020 for expenses allowed as renovation deduction.	Mok Yen Chin	
93	With regards to the revised tax estimate s107C, how do we submit the 11th month estimate for year 2021? Is there a prescribed form?	<p>Pengemukaan pindaan adalah melalui borang khas yang boleh dimuat turun di Portal Rasmi LHDNM seperti berikut:</p> <p>www.hasil.gov.my &gt; Borang &gt; Muat Turun Borang &gt; Lain-lain Borang &gt; Semua &gt; 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>	PRUNELLA PHOONG MUI LIN	A.B. ENTERPRISE SDN. BHD.
94	revision of tax estimates.. means we can revise in 11th month instead of in 9th month, or we still revise in 6th and 9th month and if applicable, also can in 11th month?	Yes. Although revision has already been made in 6th and 9th month, companies are allowed to make revision on the 11th month.	Mr Ker	BCB Resources Sdn Bhd
95	For deferment of instalment payments for MSME, is it automatically effective or application is required?	<p>Penangguhan pembayaran adalah diberikan secara automatik kepada syarikat berstatus PMKS yang mempunyai kriteria berikut:</p> <p>i) Mempunyai modal berbayar tidak melebihi RM2.5 juta bagi saham biasa pada permulaan tempoh asas bagi suatu tahun taksiran; dan</p> <p>ii) Mempunyai pendapatan kasar perniagaan berjumlah RM50 juta dan ke bawah bagi suatu tahun taksiran.</p>	stephanie	

BIL.	SOALAN	JAWAPAN	NAMA PESERTA	SYARIKAT
96	Sec107D - example, year 2021 received less than RM100k, so year 2022, no WHT. If year 2022, received more than RM100k, year 2023 WTH 2%. then year 2023 received less than RM100k, year 2024 no WHT? TQ	Yes, Your understanding is correct.	Dato' Chan Ah Hing @ Chan Eng Chaw	Chan & Co.
97	QE under HP in YA15 for expansion, 15 years expiry in YA18. Under PENJANA RA, can taxpayer claim RA on HP paid in YA20-22 for QE under HP in YA15 if no Qualifying project entitled to RA from YA20-22?	No, taxpayer must incurred new capital expenditure for the purpose of new qualifying project to entitle RA PENJANA.	KM Leong	ECOVIS FHC TAX SERVICES
98	sole proprietor business nature is pharMarchy. The RTK result test is a requirement to deal with hospitals. It this expenses eligible for tax deduction?	For the purpose of ascertaining tax deduction for expenses in relation to the cost of Covid-19 test, please refer to P.U.(A) 404/2021 for further clarification.	Cynthia	
99	For the deferment of CP 204 payments for 6 months for MSME, will there be any special criteria in order to be eligible for the deferment? And do the taxpayers have to apply or it is automatic defer?	Penangguhan pembayaran adalah diberikan secara automatik kepada syarikat berstatus PMKS yang mempunyai kriteria berikut: i) Mempunyai modal berbayar tidak melebihi RM2.5 juta bagi saham biasa pada permulaan tempoh asas bagi suatu tahun taksiran; dan ii) Mempunyai pendapatan kasar perniagaan berjumlah RM50 juta dan ke bawah bagi suatu tahun taksiran.	LIM	S.H.LIM & CO.
100	For asset disposed in the 6th year, is the 0% tax rate applicable for both commercial and residential properties?	Yes, it is applicable for both categories of properties and other chargeable assets.	Phua Yon Piao	Empayar Kenyalang Sdn Bhd
101	Biz can revise CP204 on the 11th month for a YA b4 31/10/22, if the 11th mth falls within YA21-22 - this is to cater for biz to revise the tax estimate upward. Is this apply for estimation downward?	Pindaan bulan ke-11 ini dibenarkan sama ada bagi pindaan kepada amaun CP204 yang lebih tinggi atau lebih rendah daripada anggaran cukai asal / dipinda sama ada pada bulan ke-6 dan / atau ke-9 tempoh asas (pindaan menaik / menurun).	Lim Huey Mei	SBM MALAYSIA SDN BHD
102	Will the criteria or fields of compliance in order to obtain the tax compliance certificate be issued by IRB to the public?	Guideline will be issued soon.	Jordann Hoo	CALCUELITE BUSINESS SDN BHD
103	For withholding tax on payment made to agent, when to made the payment if there are several payments made to the agent during the year?	Payer have to remit the 2% amount withheld to LHDNM within 30 days from the date commission paid to agent.	Leefong Chong	brandplus precision plastic sdn bhd

BIL.	SOALAN	JAWAPAN	NAMA PESERTA	SYARIKAT
104	When do we need to submit the 11th tax estimate for YA2021?	<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.</p> <p>Bagi bulan ke-11 tempoh asas yang jatuh pada bulan November 2022, tarikh akhir pengemukaan adalah sebelum 31 Oktober 2022.</p>	NUR AMIRAH	MKS AUTO SDN BHD
105	Purchasing date of electric vehicle tax relief?	Electric Vehicle tax relief only applicable for the payment of installation, rental, purchase, hire-purchase or subscription fee for an electric vehicle charging facility up to RM2,500 for YA 2022 and 2023. The electric vehicle must be the taxpayer's own vehicle and not used for the purpose of his business.	Tiong Hung Hua	TUNGGAK OPTIMASDN. BHD.
106	For deferment of CP204 & CP500, is it applicable to ALL industries or selective industries (Eg. Tourism, hotel, entertainment) ?	Companies from all industries are eligible to apply for the deferment.	YL	YK Corporate Consultants Sdn Bhd
107	For withholding tax on commission paid to agent, is it the total amount per calendar year more than 100k only need paid withholding tax?	The threshold of 100K of commission received in the immediate preceding year is only as a test for eligibility of the payee for withholding in the coming year.	ELBERT ESTEBAN	TAN & ASSOCIATES TAX ASSOCIATES SDN BHD
108	Whether ACCA annual fee and study fee entitle to claim relief?	ACCA is accredited by the Malaysian Government [through the Malaysian Qualifications Agency (MQA)] in the field of accounting. Therefore, the fees expended for ACCA courses is eligible for relief under paragraph 46(1)(f).	Tony	
109	If the withholding on commission for payee received >100k per year, then the requirement for paid of withholding tax within 30days can't be worked as we will not know the amount will reach 100k or not	<p>The threshold of 100K of commission received in the immediate preceding year is only as a test for eligibility of the payee for withholding in the coming year.</p> <p>Therefore, in 2022, when the payer pays commission to the payee, the payer have to withhold 2% of the commission paid and remit to LHDNM within 30 days.</p>	Sham	Masyar Busines
110	How will the tax compliance certificate requirement apply for a non resident company with no tax registration in Malaysia?	Non resident must registered with IRBM to obtain the TCC.	PKP	MLK MGT SERVICES
111	Regarding to the special deduction on renovation on business premises, is it included hostel for employees?	Kindly refer to the First Schedule of P.U.(A) 381/2020 for expenses allowed as renovation deduction.	LIM SHAO YI	

BIL.	SOALAN	JAWAPAN	NAMA PESERTA	SYARIKAT
112	Is the wage subsidy received is taxable?	No, wage subsidy received by the company under the Wage Subsidy Programme is a grant that is tax exempted under P.U.(A) 207/2006.	Carissa	Niche Unity Consultants Sdn Bhd
113	Call a newly set up company incurred qualify capital expenditure during the period from 1/7/20- 31/12/20 claim both cost of renovation and refurbishment and rebate(up to rm 20000 pa)?	Yes.	PEGGY CHEK	VISDYNAMICS HOLDINGS BERHAD
114	RPGT amendment is it for all property?	The amendment of the RPGT rate from 5% to 0% is related to the disposer category Part I of Schedule 5 (eg. Individual). Therefore, the disposer is not taxable on the gain of disposal of any chargeable assets.	WMSHARIL	ANIMONSTA STUDIOS SDN BHD
115	Page 49 of the slide refers. Does that mean 2% withholding tax only apply to payment of commission by company to individual with RM100K and above threshold from the preceding year only?	Yes, the threshold of 100K of commission received in the immediate preceding year is only as a test for eligibility of the payee for withholding in the coming year.	Mani	
116	Is the tax deduction for electric vehicle available only for the charging equipment or the vehicles itself is available for deduction as well?	Tax deduction for electric vehicle is for the charging equipment only.	Anizah	A&K Tax Consultants
117	Can LLP have FYE other than 31Dec, if yes, should the taxpayer lodge ITX return to include LLP per its FYE, meaning other than for 1Jan to 31Dec?	Yes, LLP can have FYE other than 31st Dec and LLP, trust body and co-operative society will be required to furnish its annual tax return based on financial statements made in accordance with the requirement of the law governing the entity.	TH Sia	Poly Glass Fibre (M) Bhd
118	Does LLP have to prepare an audited report or just the financial statement	Financial statement submitted must be based on the requirement of the law governing the LLP. However under Subsection 82(5), IRB may required the financial statement made in accordance with the Companies Act 2016.	GOOI LEE HUAT	GOOI & ASSOCIATES
119	CPU second hand can I claim in personal tax?	Taxpayer can claim under para.46(1)(p) or .46(1)(t) for the purchase of personal computer but not for the parts/ accessories.	Anonymous	
120	2 person withholding tax of the commission paid to agent (foreign workers recruitment agent) apply to resident or non resident agent.	Only to resident individuals.	KPChoong	

BIL.	SOALAN	JAWAPAN	NAMA PESERTA	SYARIKAT
121	Is the deferment of instalments for 6 months means a Company/sole proprietor doesn't have to pay the instalments for the period 1/1/2022 to 30/6/2022?	Ya. Penangguhan pembayaran adalah diberikan secara automatik kepada syarikat/milikan tunggal berstatus PMKS.	Yap	Crowe Tax (Sarawak) Sdn Bhd
122	Will the withholding tax on commissions to agents include payments to sole proprietors?	Yes.	Vincent	TAN BENG TEIK TAX SERVICES SDN BHD
123	Tax losses can be carry forward for ten years from which year of assessment onwards	Effective from YA 2019 onwards.	CHOR ENG CHUAN	
124	Reinvestment allowance losses can be carry forward from which year of assessment onwards?	For 15 years RA, unabsorbed RA can be carried forward to be absorbed for a maximum period of 7 consecutive YA upon expiry of the qualifying period of that RA. Any balance of unabsorbed RA after the end of the 7 consecutive YA will be disregarded.  For RA PENJANA, unabsorbed RA PENJANA can be carried forward to be absorbed for a maximum period of 7 consecutive YA upon expiry of the qualifying period of that RA PENJANA. This means unabsorbed RA PENJANA can be carried forward starting from YA2025 until YA 2031.	LZW	T.H.Chua & Co
125	Director not holding shares in the company not jointly liable for company tax liability confirm by speaker ( SPK) Is holding co( foreign )holding shares jointly liable for tax liability?	Slide 77 refers to director's liability under section 16A LBATA. This proposal is similar to section 75A of the ITA which is applicable to directors who own not less than 20% of the ordinary share capital of the company.	Chong	KTC Human Resources Consultant Sdn Bhd
126	Is company for year ended 31 December 2021 is allowed to revised in 11th month ?	Yes.	stephanie	
127	How about the tax on payment made to agent, like commission given to sales advisor. Do company need to pay on behalf or they need to done by themselves after receiving the ea form	The company need to withhold the 2% amount of commission paid to the sales advisor and remit to LHDNM within 30 days. The sales advisor can claim the amount withheld when submitting the yearly Return Form. Same as PCB.	Loh	

BIL.	SOALAN	JAWAPAN	NAMA PESERTA	SYARIKAT
128	Please help to explain the procedure on how to make the 2% tax of commission made to agent	<p>The payer have to test the eligibility of the payee for withholding of tax in the current year by checking the amount of commission received in the immediate preceding year (threshold of 100K of commission received in monetary and non monetary form).</p> <p>2% of withholding amount on monetary amount paid have to be remitted to LHDNM within 30 days from the date of commission paid.</p> <p>In the case of failure in the part of the company to remit the amount to LHDNM, the amount which the company fails to remit will be increased by 10% and considered debt due to the Government.</p>	Caroline	
129	For company financial year ended 28.02.22 and just submit CP204A for 9th month revision for YA2022. Could it allow for 11th month revision for YA2022? if it is allowed, what is the timeline to submit?	<p>Bagi Tahun Taksiran 2022, tarikh akhir pengemukaan permohonan adalah pada hari terakhir bulan ke-11.</p> <p>Bagi bulan ke-11 tempoh asas yang jatuh pada bulan Februari 2022, tarikh akhir pengemukaan adalah sebelum 31 Januari 2022.</p>	Angie Ng	
130	THE 11TH MONTH REVISED - FOR COMPANY FINANCIAL YEAR ENDED 31.12 ANNUALLY, THE LAST REVISION FOR YA 2022 NOT 30.11.2022?	Bagi syarikat yang tempoh perakaunan berakhir 31 Disember 2022, pindaan anggaran cukai tidak boleh dibuat bagi bulan ke-11.	Fong Kin Wai	KW Fong Management Services
131	Amendment to RPGT rates for individuals Part 1 Schedule 5- disposal in the 6th year 0% rate Please confirm this is also applicable to Estate of Deceased	The tax rate specified in Part I Schedule 5 also applicable to the executor of the Estate of a Deceased Person who is a citizen or a permanent resident.	Go Hoi Eng	H. E. Go & Co.
132	1) CP58 will it be amended to comply with the new s107D 2% requirements	Yes. IRBM will amend CP58 accordingly.	Chia	
133	2) Is that meaning the payor need to look at the payee history in previous year of receiving more RM100k before deciding to deduct 2% WHT in the current year	Yes. Your understanding is correct.	Andrew	Eternal Mega Management Consultants Sdn Bhd
134	3) If no (2) is affirmative, let say the payee only receiving RM30k in current year (last year received RM110k) is that means 2% is to be withhold upon him on that RM30k	Yes. Your understanding is correct. 2% will be withheld from the RM30k received by the payee.	ISABEL THAM	KLT FOOD INDUSTRIES SDN BHD

BIL.	SOALAN	JAWAPAN	NAMA PESERTA	SYARIKAT
135	Co. give out prizes to customers such as car & cash voucher through livestream lucky draw need to submit Form CP58 & tax deductible ?	Form CP58 is a Statement of Monetary And Non-Monetary Incentive Payment To an Agent, Dealer Or Distributor Pursuant to Section 83 a of The Income Tax Act 1967.	Shairah	VINCI CONSTRUCTION GRANDS PROJETS SDN BHD
136	Prizes won from livestream lucky draw such as car & cash voucher subject to income tax?	Any prize won from lucky draw is not taxable unless the activities is a profession for the individual.	Chong	KTC Human Resources Consultant Sdn Bhd
137	Once the TIN number is given, and if the child is above 18 years old and staying overseas for studies. Does that child need to submit the tax return as non resident or resident ?	Pembayar cukai yang dikehendaki mengemukakan borang nyata cukai pendapatan adalah sepertimana yang dinyatakan di bawah peruntukan seksyen 77 dan 77A ACP 1967.	Soh Kok Wah	Elite Tax Services Sdn Bhd
138	2. Individuals subject to 2% withholding tax as agent or distributor, at the same time having to pay tax instalments under CP500, is it not paying tax twice on the same income ?	The individual can claim the amount withheld in the Return Form yearly. Same as PCB.	Vivienne	
139	107D is applicable to tax resident who received commission above RM100k or any amount of commission received?	The threshold of RM100K of commission received in the immediate preceding year is only as a test for eligibility of the payee for withholding in the coming year.	MNY	MEIB
140	TIN where those who are not subjected to tax as well need to apply for the tax number? In this case, do they need to submit tax return every if their income is below taxable threshold?	Pembayar cukai yang dikehendaki mengemukakan borang nyata cukai pendapatan adalah sepertimana yang dinyatakan di bawah peruntukan seksyen 77 dan 77A ACP 1967.	LEE LEE LEE	
141	if the total tax of company tax is underestimate due to deferment of 6 months, is the company subject to penalty under section 107c(10)	Penangguhan 6 bulan pembayaran anggaran cukai bukan menyebabkan berlakunya terkurang anggar.	SWW	Petroliam Nasional Berhad
142	Does it means that as long as there are cash paid to agent, dealer or distributor, we must withhold 2% no matter what amount it is?	Yes. No matter the amount received in cash in the current year as long as the threshold of RM100K of commission received in the immediate preceding year fulfilled.	RAMLI HASHIM	001177504-H

BIL.	SOALAN	JAWAPAN	NAMA PESERTA	SYARIKAT
143	MAY I KNOW HOW TO APPLY FOR DEFERMENT OF TAX INSTALLMENT ? THANKS	Payment deferment is automatically for taxpayers who meet the SME criteria based on the information stated in the latest return form submitted to IRBM.	Yap Yu Lee	PolyPaq Sdn Bhd
144	CP500/CP204 deferment for 6 months Is this automatically given to all taxpayers/companies or need to be apply for approval? Also the entire amount per CP500/CP204 for 2022 will still have to be paid?	<p>Penangguhan pembayaran adalah diberikan secara automatik kepada syarikat berstatus PMKS.</p> <p>Bayaran hendaklah dijelaskan semasa pengemukaan BNCP bagi tahun taksiran berkaitan sekiranya masih mempunyai baki cukai.</p>	Cheng Lai Hock	Lh cheng & associate Sdn Bhd
145	May I know what is the difference between GITA & GITE? Solar panel for industrial shoptlot should fall under which category?	<p>In general,</p> <p>1.GITA – Green Investment Tax Allowance, where the exemption given is based on the qualified capital expenditure incurred by company within 3 years related to green technology assets (incentive period). This allowance can be deducted from company’s statutory income.</p> <p>2.GITE – Green Income Tax Exemption, where the exemption is given at statutory income level for company that involved in giving services in certain green technology sectors determined by the government.</p> <p>Please refer to MIDA’s or MGTC’s websites for details and guidelines for these incentives.</p> <p>As for which incentive most suitable for solar panel for industrial shop lot,</p> <p>1.If the company is the user, it may be qualified for GITA, subjected to company fulfilling all eligibility criteria and complying with all conditions imposed.</p> <p>2.If the company is the producer/manufacturer, it may be qualified for other incentive under Promotional Investment Act 1986 such as pioneer status or Investment Tax Allowance.</p>	KOK	DELOITTE TAX SERVICES SDN BHD
146	Regarding deferment instalment payment of CP204, does it applied to all industry?	Companies from all industries are eligible to apply for deferment.	Teh	



BIL.	SOALAN	JAWAPAN	NAMA PESERTA	SYARIKAT
147	what are the substance requirement for LBATA?	Substance requirements for Labuan entity carrying on Labuan business activity consist of full time employees and an annual operating expenditure as prescribed under Labuan Business Activity Tax (Requirements for Labuan Business Activity) Regulations 2021 [P.U.(A) 423/2021].	JK	BDO
148	A co. has applied for 11th mth revision but LHDN not yet approve for the application as at 30/11/21. The CP204 YA 2022 to be submitted on 31/11/21 should restricted to 85% of this 11th mth revision?	Yes.	TEOH HG	KT BUSINESS CONSULTANCY
149	Does the 2% withholding tax of the commission paid to agent apply to individual only? Does it include payment to Company?	Applicable only to resident individuals.	Shoba	
150	Special tax deduction to Renovation RM300,000. Accumulated up to RM300k from 01.03.2020 to 31.12.2022 or it is addition for another RM300k from 01.01.2022 to 31.12.2022	The limit of RM300,000 is an accumulated limit for the period from 1 March 2020 until 31 Dec 2022.	SPT	
151	TIN numberr tu sama ka dengan OG number?	Ya. Nombor pengenalan cukai merupakan nombor cukai pendapatan sepertimana rekod sedia ada di HASiL.	Anizah	A&K Tax Consultants
152	Does pensioners have to apply a TIN number or is it automatically given?	Nombor cukai pendapatan diberikan melalui permohonan yang dibuat atau diberikan oleh pihak HASiL secara proses pendaftaran manual, e-Daftar atau pendaftaran automatik termasuk pendaftaran nombor cukai pendapatan individu melalui Potongan Cukai Bulanan (PCB). Pesara perlu memiliki nombor cukai pendapatan sekiranya: (a)dikehendaki mengemukakan borang nyata cukai pendapatan adalah sepertimana yang dinyatakan di bawah peruntukan seksyen 77 dan 77A ACP 1967. (b)melakukan transaksi pelupusan dan pemerolehan harta tanah atau syer syarikat harta tanah. (c)melakukan penyeteman dokumen dan surat cara melibatkan pindah milik harta tanah, pindah milik saham dan pindah milik perniagaan.	Anizah	A&K Tax Consultants
153	As a tax agent - being withold 2% of tax then would it able to deduct against my income tax.	Yes. Your understanding is correct. Same as PCB.	TAN BENG TEIK	Tan Beng Teik Tax Services Sdn Bhd

BIL.	SOALAN	JAWAPAN	NAMA PESERTA	SYARIKAT
154	Can an SME with YE 31.12.2021 submit 11th month tax estimate revision for YA 2021 this month? The IRB eCP204 system currently has no provision for the 11th month revision yet.	<p>Ya. Bagi syarikat yang tempoh perakaunan berakhir 31 Disember 2021, tarikh akhir pengemukaan permohonan adalah pada 30 November 2021. Walaubagaimanapun, lanjutan masa dibenarkan sehingga 10 Disember 2021.</p> <p>Pengemukaan pindaan adalah melalui borang khas yang boleh dimuat turun di Portal Rasmi LHDNM seperti berikut:</p> <p><a href="http://www.hasil.gov.my">www.hasil.gov.my</a> &gt; Borang &gt; Muat Turun Borang &gt; Lain-lain Borang &gt; Semua &gt; 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: <a href="mailto:pindaanpc204bajet2022@hasil.gov.my">pindaanpc204bajet2022@hasil.gov.my</a></p>	LWS	
155	We are moving to a new location that require renovation. Can we claim the RM 300k renovation deduction?	A deduction shall be allowed for the costs of renovation as long as it is used as business premises. However, the business should commenced and that costs of renovation incurred by the company from 1 March 2020 until 31 Dis 2022.	Ellis Chang	SL CHANG & ASSOCIATES