

## KOMPILASI SOALAN DAN JAWAPAN SEMASA SEMINAR PENCUKAIAN KEBANGSAAN 2021 PADA 9 NOVEMBER 2021

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

BIL.	SOALAN	JAWAPAN	NAMA PESERTA	SYARIKAT
1	Is self vaccination cost entitled for individual tax deduction under medical expenses ? How about the cost for test of level of antibody ?	<p>Para 46(1)(g): Wef YA 2021, vaccinations which qualify for deduction Self vaccination is allowed as deduction for vaccinations as below are for:</p> <ul style="list-style-type: none"> <li>-Pneumococcal</li> <li>-Human papillamavirus</li> <li>-Influenza</li> <li>-Rotavirus</li> <li>-Varicella</li> <li>-Meningococcal</li> <li>-TDAP combination</li> <li>-Covid-19</li> </ul> <p>The amount allowed is limited to RM1,000 which is part of RM8,000 of treatment for serious disease. However, the cost for test of level of antibody is not allowed as deduction.</p>	James Tan	
2	Carry forward extension to 10 consecutive YAs only for unabsorbed business losses? What about RA, IASS, Pioneer losses?	Yes, carry forward extension to 10 consecutive YAs only applicable for unabsorbed business losses. RA, IASS, Pioneer losses carry forward remains at 7 consecutive YAs.	Serena	
3	Extension of tax deduction of renovation and refurbishment cost - The limit of RM300,000 is accumulated limit from 1 Mar 2020, or a fresh limit for the period from 1 Jan 2022 - 31 Dec 2022?	Extension of tax deduction of renovation and refurbishment cost of RM300,000 refer to the extension of period of claiming. The limit of RM300,000 is accumulated limit from 1 March 2020 - 31 Dec 2022.	Serena	
4	for the 11th month's tax revision, once we submit the application via write in, is that deemed to be approved or must wait for IRB to reply?	Application are deemed approved if its received within time stipulated.	LAM KS	CHENG & CO TAXATION SDN BHD
5	Is the RM2,500 deduction for purchase of personal computer, smartphone or tablet for each YA (i.e. YA 2020, 2021 and 2022). Or capped at RM2.5k for 3 YAs.	Yes, deduction of RM2,500 is allowed for each YAs 2020, 2021 & 2022.	Mei Ling	PwC

BIL.	SOALAN	JAWAPAN	NAMA PESERTA	SYARIKAT
6	TIN as mentioned by speaker only applied to RPGT and Stamp Duty. How about business transactions?	TIN (Tax Identification Number) atau Nombor Pengenalan Cukai adalah Nombor Cukai Pendapatan sepertimana rekod sedia ada di HASiL. Bagi fasa awal pelaksanaan, TIN hanya wajib digunakan dalam transaksi CKHT dan Duti Setem. Bagi transaksi perniagaan, ia masih belum diwajibkan.	Ang	
7	For DEC Y/E co, the co will be able to revise in the 11th month of the basis period ie. Nov 2021 only or the co submit as long as it is before 31 Oct 2022 (submission date based on budget speech)?	Yes. Your understanding is correct	Yih Shuin Lim	PwC
8	A company claimed 15 years of RA , last year of claim was year 2014, can this company claim penjana RA (2020 to 2022) and 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	James Tan	
9	For stamp duty for contract note limit should be set as no limit will burden the capital market . What is the speaker opinion ?	Berdasarkan siaran media bertarikh 30 Disember 2021 oleh Kementerian Kewangan Malaysia, kadar duti setem adalah 1.5% ke atas nota kontrak bagi dagangan/stok dan amaun maksimum duti setem yang dikenakan bagi setiap nota kontrak adalah dihadkan sehingga RM1000.	Chan Chew Guan	Prestige Tax Solution Sdn. Bhd.
10	For special deduction - renovation cost. Is it possible to be certified by licensed tax agent? Facing lots of problem to find auditor issues audit certificate for entity other than "sdn bhd".	As this cost of renovation is a special deduction that is not allowed under allowable expenses under subsection 33(1) of the Act, capital allowance under schedule 2 or under Schedule 3 of the Act, therefore, this special deduction must be certified by an external auditor as mentioned in the Rules 2, P.U.(A) 381/2020.	Mr.Leo	
11	In regards to Sukuk approved in 1.1.2022. Means approved before 1.1.2022 even issue in tranches subsequently is not affected?	Yes. It applies to sukuk that is lodged and launched to SC on and after 1.1.2022. New tranches for sukuk that is approved prior to 1.1.2022 is not affected.	Ang	
12	Individual Special Relief - Tourism expenditure RM1k limit is accumulated limit from 1 Mar 2020 or fresh limit for each calendar year?	RM1,000 is the fresh limit for each calendar year however the amount must be expended between 1.3.2020 and 31.12.2022.	Serena	
13	Will 11th month revision in tax payable apply to December YE companies for YA 2021?	Yes.	Anne	Deloitte

BIL.	SOALAN	JAWAPAN	NAMA PESERTA	SYARIKAT
14	Currently application for R&D or Contract R&D Company requires approval by MIDA under MITI. Going forward, is the application to be made to MITI directly?	Application must be made to MITI through MIDA. Current application procedure for R&D or Contract R&D is still applicable with the proposed amendment in PIA.	BTM	Baker Tilly
15	TIN would be the existing tax file no. (C no., OG / SG?)	Ya. Nombor pengenalan cukai merupakan nombor cukai pendapatan sepertimana rekod sedia ada di HASiL	Taxpayer	
16	For the electric vehicle relief, does electrical bicycle, hoverboard and others are included?	Not included. The relief is specifically for electric vehicle with energy efficient vehicle features as a means to minimise vehicle smoke pollution in the atmosphere.	WanS	
17	In regards to new Sec107D, why not imposed TIN as one of the requirements?	Since Section 107D imposed to resident individual, therefore TIN would be applicable when company make payment to agents, distributor and dealer.	Ang	
18	S107D - Is the 2% WHT a final tax?	No. It is not a final tax.	Serena	
19	The WHT on payment to Agent only applicable to foreigner or including local individual.	The WHT on payment to agent is only applicable to individual resident in Malaysia.	LOW AI PHENG	McMillan Woods YGL
20	Income distributed by RMMF and received by a company from 1 Jan 2022 only is taxable and RMMF only has to deduct withholding tax for distribution made to a company from 1 Jan 2022. Please confirm	Yes. Your understanding is correct. RMMF must deduct withholding tax for distribution paid or credited to unitholders other than individual unitholders made from 1 Jan 2022.	Ong	
21	On WHT under S107D, can the agent (i.e. payee) claim a tax credit on the 2% WHT suffered in its personal tax return?	This WHT is not the final tax. WHT is an advance payment that can be set off from the tax payable suffered by the individual.	Ben	
22	s.107D - applicable to individual resident and non-residents? Withholding is only when payment is made? If it's still accrued only, need to withhold? And, if not required, can still claim deduction?	Section 107D is applicable to payments made to individual resident. Payer must withhold upon making payment and can claim deduction if the amount of withholding tax is paid to Director General. If the requirement of WHT is not applicable, deduction can be claimed by the company.	Debbie	
23	Most of the businesses are back to normal, taxpayers (DecYE) foresee their revenue will be picking up. Should the taxpayers wish to do 11th-month tax revision for YA 2021. Are they allowed to revise?	Yes.	Chai	

BIL.	SOALAN	JAWAPAN	NAMA PESERTA	SYARIKAT
24	Sosco contributions I suppose it mean both Sosco contributions and Employee Insurance Scheme	Yes. Your understanding is correct.	Albert Tan	Individual
25	Section 107(D) is applicable to non resident payee, is now the 2% also applicable to Malaysian resident at Section 39, as long as the commission payable is more than RM100,000 in single payment?	Section 107D is applicable to resident payee, at 2% of the monetary payment received by payee as long as the total sum of payments payable in the preceding basis year (in monetary form or otherwise) is more than RM100,000.	Mf	Mestika Tax Sdn Bhd
26	For the WHT of 2% on commission, the threshold of RM100 k for individual agent is based on the immediate preceding year. The preceding year refers to calendar year or the basis YA of the payer?	The preceding year refers to calendar year (basis year for a year of assessment) of the payee.	WEE MEI LING	HLA
27	Referring to slide 49 regarding to the S107D, does it apply to ecommerce platform like lazada or shoppee which they received commission of the sale of products at their platform.	Section 107D is applicable if they fulfilled the terms as mentioned in slide 49 that is:- <b>Payer</b> • Company • Liable to make payment (monetary commission) to agent, dealer or distributor • Commission arising from sales, transaction or schemes carried out by agent, dealer or distributor  <b>Payee</b> • Individual • Received RM100,000 of commission whether in monetary or otherwise from the same company in the immediately preceding year.	A	
28	For the WHT on commission, will the tax deducted at source link to IRB system akin like PCB? What is the mechanism of payment and issuance of receipt if it is not linked to the IRB system?	This WHT is not a final tax. WHT is an advance payment that can be set off from the tax payable suffered by the individual. The details on mechanism of payment will be issued soon.	WEE MEI LING	HLA
29	ENTITLEMENT OF TAX REBATE RM20,000 SHOULD REFER TO INCORPORATION DATE OR BUSINESS COMMENCEMENT DATE? WHAT IF WE INCORPORATED ON 1 FEB 20, BUT COMMENCE BUSINESS ONLY ON 1JUL 20.	Entitlement of the tax rebate should refer to the business commencement date of a new company.	TIANG	TIC & CO.

BIL.	SOALAN	JAWAPAN	NAMA PESERTA	SYARIKAT
30	On the 11th month revision, for Companies with Dec YE (YA 2021) as the Finance Act has not been gazetted, can the co still revise now (in Nov 2021)?	Yes. This is an administrative measure and application to revise the estimate can be considered. Details can be referred to 'Soalan Lazim Pindaan Anggaran Cukai Kena Dibayar (CP204) pada Bulan Ke-11 Tempoh Asas bagi Tahun Taksiran 2021 dan 2022 dan Penangguhan Bayaran CP204 dan Notis Bayaran Ansuran (CP500) bagi Perusahaan Mikro Kecil dan Sederhana (PMKS) mulai 1 Januari 2022 hingga 30 Jun 2022 di bawah Bajet 2022 (Dikemaskini pada 3 Disember 2021)' in IRBM website.	Mei Ling	PwC
31	Section 107D withholding tax imposed on the commission payment made to Non-resident?	No. Section 107D is applicable to payments made to individual resident.	CHIN CHEE SENG	CCS Tax Consultancy Sdn Bhd
32	Slide 49 : what are the difference between Section 109F and new 107D, of ITA 1967?	Sec. 107D & Sec 109F deals with different subject matter. Sec. 107D is in-respect of payment to agent, dealer or distributor (individual resident) whereas Sec. 109F is in respect of payment to non- resident in relation to any gains or profits falling under paragraph 4(f).	CY Yau	Grant Thornton MSW Tax Sdn Bhd
33	Why is the Government's proposal to provide individual tax relief and tax deduction to employers on costs associated with the adoption of self-funded booster vaccines not included in the updates?	Self-vaccination is allowed as a deduction wef YA 2021 for vaccinations under Para. 46(1)(g). Besides that, tax deduction to employers on costs associated with the adoption of self-funded booster vaccines are allowed under existing provision (section 33 of the ITA).	Fariz Faruk	Deloitte Tax Services Sdn Bhd
34	Is the tax exemption for retail money market fund going to expired on 2022? will the exemption be further extended?	RMMF individual unitholders still enjoy tax exemptions on RMMF unit trust distributions. Expiration on tax exemption only applies to RMMF unit trust distribution made to unitholders other than individual unit holders with effective from 1/1/2022.	clive	
35	For the 20k tax rebate for SME If that company wind up after claiming the tax rebate, any clawback?	No clawback if the company windup after the YA of rebate claimed. Claim is on YA basis subject to conditions specified under Sec. 6D of the ITA.	CHIN CHEE SENG	CCS Tax Consultancy Sdn Bhd
36	For forward of relief application for non-chargeability cases, for example to rectify the unabsorbed balances or figures disclosed in Form C, can the notification by way of letter is still acceptable?	No. Effective from 1.1.2022, relief application must be submitted via prescribed form.	Loo Fong Peng	YYC Management Services Sdn Bhd

BIL.	SOALAN	JAWAPAN	NAMA PESERTA	SYARIKAT
37	<p>Following person shall have TIN, are all person's being allotted TIN require to file annual tax return? What if their income are below the chargeable income or have no chargeable income at the moment?</p>	<p>Nombor pengenalan cukai (TIN) merupakan nombor cukai pendapatan sepertimana rekod sedia ada di HASiL.</p> <p>Mulai 1 Januari 2022, mana-mana pembayar cukai yang terdiri daripada kategori di bawah adalah diwajibkan mempunyai nombor cukai pendapatan:</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> <p>Pengemukakan borang nyata cukai pendapatan adalah tertakluk kepada seksyen 77 dan 77A ACP 1967.</p>	Tay Soon Seng	1030002X
38	Cost of renovation incentive is it based on per company basis or per outlet basis?	It is based on per company basis.	Fung Mang Wai	Fung & Co PLT
39	Double deduction for structured internship prigram - any requirement to claim double deduction as prove of claim ?	Please refer to P.U.(A) 398/2019 for the requirements.	Aziah	Aziah&co
40	Safe@Work - is RM50,000 a cumulative limit from 1 Jan 2021 to 31 Dec 2022, or fresh limit for 1 Jan 2022 - 31 Dec 2022?	Yes. RM50,000 is a cumulative limit from 1 January 2021 to 31 December 2022.	Serena	
41	E-sport - applicable to local tournament? Budget 2022 touchpoint mentioned overseas but IRB slide did not.	This exemption (PUA 428/1990) is applicable to the local and international tournament for sport which listed under First Schedule of the Sports Development Act 1997. The exemption will be applicable when e-sport is included in the First Schedule of the Sports Development Act 1997.	Yih Shuin Lim	PwC



BIL.	SOALAN	JAWAPAN	NAMA PESERTA	SYARIKAT
42	With the new section 107D, only the non-monetary commission payt will continue to subject to 10% WHT rate under Sec109f? Or, 107D is not a final tax?	Sec 107D & Sec 109F deals with different subject matter. S 107D is in respect of payment to individual resident whereas sec 109F is in respect of payment to non-resident.	Loo Fong Peng	YYC Management Services Sdn Bhd
43	Safe@Work - for companies in the manufacturing and its related services sector. What is related services sector? Any examples please?	Service related to manufacturing sectors as approved by Ministry of Trade and Industry (MITI) such as Research & Development and Design Development.	Serena	
44	For Withholding Tax on Payment Made To Agent etc. Section 107D, what would be the tax relief mechanism for the agent to claim the tax withheld by the payer? What are the documentary evidence required?	Withholding Tax under Section 107D is not a final tax. The payee has to declare all the payment received and the withholding tax is part of the payment to settle the tax payable. The return form will be amended accordingly.	TAN HOOI NEE	ShineWing TY Teoh Consulnet Tax Sdn Bhd
45	What is the scope of activities eligible for incentives under DESAC?	Scope of activities for incentive under DESAC is now in the process to be finalized by all agencies and Ministry involved.	DL	BDO
46	For covid-19 detection test(PCR test), is this only applicable to tax payer or included direct family member? Eg children and spouse	This relief is applicable to taxpayer and his/her spouse and children.	TAN HOOI NEE	ShineWing TY Teoh Consulnet Tax Sdn Bhd
47	slide 73 - if IP income already taxable under the ITA, why still need to look at the substance requirement under LBATA? can elaborate and explain further on this?	The Labuan entity still need to comply with substance requirement under LBATA if the Labuan entity has income other than IP income.	Debbie	
48	Withholding tax on unit trust distribution is applicable only to RMMF? What about other unit trust funds that enjoy interest income exemption?	Withholding tax on unit trust distribution is applicable to RMMF unit trust. This is because RMMF unit trust still enjoy the interest income exemption. Tax is only charged on RMMF unit trust distribution to its unitholders other than individuals. Withholding tax is also applicable to REIT/PTF unit trust where its unitholders are taxed upon its distribution of income.	CKJ	
49	The scope of Tax Compliance Certificate will cover Corporate Tax only? What abt other taxes indirect tax, RPGT etc.	The scope of TCC will cover taxes under LHDNM jurisdiction.	Yih Shuin Lim	PwC

BIL.	SOALAN	JAWAPAN	NAMA PESERTA	SYARIKAT
50	Regarding the deferment of paying tax estimates does it mean it mean to be paid after jun 2022 or no payment at all for those instalments that fall under this period	Taxpayer have to pay the difference between tax estimate and actual tax when submitting return form YA2022.	Albert Tan	Individual
51	TCC - any fee required to be paid for the application of TCC and what is the turnaround time for IRB to approve?	No fee is required to be paid. Guideline will be issued soon.	Tan Soon Chye	
52	Labuan entity filed & pay tax incl on IP income at 24% under S.2B(1A) LBATA for not complying w substance requirement for YA2020 (BP 1/1/2019 - 31/12/2019), now need to file Form C & penalty applies?	Yes. Labuan entity must file Form C and may be subjected to penalty under ITA 1967.	Serena	
53	Revise in 11th month for year 31-12-2021 submit form CP204 manually ? When is the deadline for submit CP204?	Application form can be submitted via email address pindaancp2042022@hasil.gov.my. The deadline is before the 30th day of the 11th month of the company year end.	Lor Li Meng	S P Ho Management Services
54	Regarding the COVID 19 detection test (personal relief) for YA 2021 under para 46(1)(h), is it including the covid19 detection test for parents and child? Bill is under their name.	This relief only applicable to taxpayer and his/her spouse and children.	George	Kudos Ling Chuo & Lim
55	How to submit the 11th month revision of tax estimate?	Pengemukakan pindaan adalah melalui borang khas yang boleh dimuat turun di laman web 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	Jacqueline Lim Poh Ling	CROWE TAX (SARAWAK) SDN BHD
56	In respect of change of address, do we still have to inform LHDNM when we used the "MY IDENTITY" portal.	Yes, taxpayer need to inform IRBM of any changes of address in a prescribed form.	Tony Seah	ASQ PLT
57	The deferment of installment payment for SME..that means SME can waive the payment or the accumulated deferment payment will be paid on 7th months for case of CP204?	Accumulated deferment payment have to be made if there is balance due when submitting return form to IRBM.	Khairul Amal	Amal Hashim & Co



BIL.	SOALAN	JAWAPAN	NAMA PESERTA	SYARIKAT
58	Tax incentive on deduction for the sponsorship to M'sian students pursuing studies at diploma, degree & etc - is this sponsorship applicable to study in overseas university? Or study in M'sia only?	In referring to P.U.(A) 398/2019, this sponsorship is applicable to study in Malaysia only.	TAN HOOI NEE	ShineWing TY Teoh Consulnet Tax Sdn Bhd
59	Deferment of instalment payment applied to CP 500? Is the deferment of Instalment payment include Year of assessment 2021 which is due 31/1/2022?	Yes. It is applicable for YA2021 and YA2022.	Phua	
60	for the WHT on commission to agent, applied to resident in Malaysia as well?	Yes. The WHT on payment to agent is only applicable to individual resident in Malaysia.	YEW CHOY SHAN	AYTax
61	What are the criteria/conditions for IRBM Tax Compliance Certificate?	<ol style="list-style-type: none"> <li>1. Pembayar cukai adalah berdaftar dengan LHDNM.</li> <li>2. Pembayar cukai telah mengemukakan BNCP setiap tahun.</li> <li>3. Pembayar cukai tiada cukai tertunggak / mematuhi jadual ansuran.</li> </ol>	DR CHUA HOCK HOO	CHENG & CO
62	For Para 46 (1)(r) Child care fees, can both husband and wife claim for this deduction but for different son or daughter?	No. Either the husband or wife can claimed this personal relief.	Nik Azhar	Adib Azhar & Co
63	Re TIN, how a person can easily to check the TIN number? How to register for a non-resident who wish to buy property in Malaysia? Via online or manually apply?	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).	TAN HOOI NEE	ShineWing TY Teoh Consulnet Tax Sdn Bhd
64	Is it trading tax applicable at Labuan only?	A Labuan Entity under Section 2B of LBATA carrying on Labuan trading activities shall be charged to tax at 3% if it complies with substance requirements prescribed under Labuan Business Activity Tax (Requirements for Labuan Business Activity) Regulations 2021 [P.U.(A) 423/2021]. If it does not comply to the requirements, tax will be charged at 24% under LBATA.	MOHD FAIZ	ANGTONG ESTATES SDN BHD

BIL.	SOALAN	JAWAPAN	NAMA PESERTA	SYARIKAT
65	Can you please explain more regarding the CAPEX and OPEX eligible to include for the RM20,000 tax rebate?	Amaun rebat cukai yang layak adalah bersamaan dengan perbelanjaan operasi dan/atau perbelanjaan modal yang dilakukan tetapi terhad kepada RM20,000 bagi setiap tahun taksiran.	GINE	
66	IRBM Tawau issued a Notice of Additional Assessment.The official concerned called the Tax agent that dont accept any written appeal you just paid the said sum.How you explain ?	Your issues will be forwarded to IRBM Tawau for further explanation.	Ho Koon Keaw	Peter Ho & Co
67	RPGT exemption after the 6th year,would it apply to an individual who is not a citizen or 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. Individu). 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.	Ho Koon Keaw	Peter Ho & Co
68	Tax rebate 20k for 3 consequent years claim is based on date of commence business after 01.07.2020 or date of incorporation & commence business after 01.07.2020??	Entitlement of the tax rebate should refer to the business commencement date of a new company which is after 1/7/2020.	WILLIAM TEE	WL.TEE & ASSOCIATES
69	New proposed 107D-operate on preceding year basis on commission >100k, - this relates to YA of the payer or the calendars years of the individual?	The preceding year refers to calendar year (basis year for a year of assessment) of the payee.	Tan Khoon Eng	Lim&Tan Associates
70	107D - 2% on each cash payment irrespective whether the commission receives by payee less than RM100k?	Section 107D is applicable to resident payee at 2% of the monetary payment received by payee if the payee received RM100K of commission whether in monetary or otherwise from the same company in the immediate preceding year.	Tan Khoon Eng	Lim&Tan Associates
71	More and More approval required to obtain incentives or tenders of projects from various authorities or department and hope the approval will not increase cost of doing business and no delay as well	IRB take note of your comments.	Chan Chew Guan	Prestige Tax Solution Sdn. Bhd.

BIL.	SOALAN	JAWAPAN	NAMA PESERTA	SYARIKAT
72	How to apply for 11th month revision for tax estimate? Is there any prescribed documents? what sort of documents required as proof? to where should we submit the application? Could we send via email ?	<p>Pengemukaan pindaan adalah melalui borang khas yang boleh dimuat turun di laman web 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>	CHAY SEONG CHENG	LEE CHAY & ASSOCIATES
73	For claiming tax deduction of renovation and refurbishment, instead of to be certified by the licensed auditors, why not the certification be opened to the directors to certify for saving costs forSME	IRB take note of your suggestion. However, this is a policy decision.	CHAY SEONG CHENG	LEE CHAY & ASSOCIATES
74	the CP204 payment deferment for SMEs, is it automatically defer or need to apply to IRB?	It is automatically for taxpayers who meet the SME criteria based on the information stated in the latest return form submitted to IRBM.	LAM KS	CHENG & CO TAXATION SDN BHD