



TaXavvy

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Following the issuance of the FAQ on Tax Related Matters during the period of MCO 3.0 ("FAQ") dated 2 June 2021 by the Inland Revenue Board (IRB), an updated version of the FAQ dated 3 June 2021 has been issued. The following are the key updates:

Penalty and tax increase

The process of appealing / applying has been updated as follows:

- Appeals against penalties / tax increase are to be made to the respective IRB branch handling the tax case (based on IRB's press release of 3 June 2021) and not through the Customer Feedback Form on the IRB's Official Portal.
- Applications for payment of outstanding penalties and tax increase to be deferred to year 2022 is to be made through the Customer Feedback Form on the IRB's Official Portal.

Deadline and procedures for submission of tax returns, forms and documents

Notification of new employee (Form CP22) (new item)

Submission of the Form CP22 can be made through the Customer Feedback Form on the IRB's Official Portal.

Tax clearance letter (new item)

Tax clearance letter will be processed after all documents and information are furnished completely. The application for the tax clearance letter can be submitted through:

- e-SPC
- the Customer Feedback Form on the IRB's Official Portal.

Where it involves submission cases which do not have e-Filing facility, the income tax return may only be submitted by post or by appointment with the IRB.

Tax estimates (Form CP204) and notification of change in accounting period (Form CP204B) (updated)

Application for extension of time (EOT) for the above forms is no longer required as EOT is now given until 31 July 2021 for submission of the above forms.

Revised tax estimates (Form CP204A and Form CP502) (updated)

Application for EOT for the above forms is no longer required with EOT already given until 31 July 2021 for submission of the above forms.

IRB's services during MCO 3.0

The Business Registration and Business License Renewal counters at IRB Kuching Branch will also be closed.

The updated FAQ is available on IRB's website www.hasil.gov.my (Quick Links > FAQs MCO 3.0).

We continue to operate with safeguards in place during the various on-going Movement Control Orders affecting our respective offices throughout Malaysia. Please visit bit.ly/pwcmy-notice for more information about COVID-19 safeguards at PwC Malaysia, or write to us at pwcmsia.info@my.pwc.com if you have any questions or concerns.

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