



# TaXavvy

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Following the announcement of deferment of tax instalment payments under PEMULIH (refer to TaXavvy 17/2021), the Inland Revenue Board (IRB) has issued an updated FAQ on Deferment of Tax Instalment Payment under PEMERKASA dated 28 June 2021 ("FAQ"). Additional points have been inserted to the FAQ to allow companies which are not in the tourism sector to also apply for deferment of instalment payments. (Comment: This clarifies that the scope of deferment of instalment payments announced under PEMULIH includes companies which are not in the tourism sector).

### **New FAQ no. 14 and 15**

***These FAQs refer to application for deferment of CP204 (monthly instalment of tax estimates) and CP500 (bi-monthly instalments for individuals) for taxpayers whose business codes fall outside of the specified business codes which relates to tourism***

Taxpayers which do not fall within the specified business codes (refer to page 4 of TaXavvy 15/2021) and which businesses are affected, may submit an application for deferment to the IRB, supported with the relevant documents to:

- cp204pemerakasa@hasil.gov.my for applications for deferment of CP204 instalment payments for the months of April 2021 to December 2021, or
- cp500pemerakasa@hasil.gov.my or to the IRB branch handling the case, for applications for deferment of CP500 instalment payments for the months of May, July, September and November 2021.

Applications will be considered based on the merits of each case.

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

Have questions? [Write to us.](#)

In line with the MCO 3.0 (Full Lockdown) announcement, effective from 1 June 2021 all our offices throughout Malaysia will be closed. During this period, we will operate fully on a work-from-home basis. We are committed to continue serving our clients and staying agile in how we respond to their needs. Please visit [bit.ly/pwcmynotice](https://bit.ly/pwcmynotice) for more information about COVID-19 safeguards at PwC Malaysia, or write to us at [pwcmsia.info@my.pwc.com](mailto:pwcmsia.info@my.pwc.com) if you have any questions or concerns.



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