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Inland Revenue Board's FAQs on Tax Matters during Phase One of the National Recovery Plan

The Inland Revenue Board (IRB) has issued an updated FAQ on Tax Matters dated 30 June 2021 to provide further extension of time (EOT) during Phase One of the National Recovery Plan (NRP).

Real Property Gains Tax (RPGT) return forms and payment of retention sum

A further EOT has been granted until 31 August 2021 (previously 31 July 2021) for the submission of RPGT return forms that fall due during the Phase One of the NRP. In addition, the EOT now covers payment of retention sum by acquirers.

Stamp duty

EOT of 30 days from the due date for stamping or payment of stamp duty for the instrument is given, where such due date falls during Phase One of the NRP. For other cases, the IRB will consider appeals based on the merits of each case.

Withholding tax payment

While no EOT is given for payments of withholding tax, IRB has indicated that payments may also be made via interbank GIRO (IBG) or electronic funds transfer (EFT).

The updated FAQ is available on IRB's website 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 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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