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Administrative Changes to Submission and Payment of Withholding Tax on Payments by Companies to Resident Individual Agents, Dealers or Distributors

The Inland Revenue Board (IRB) has issued a [media release dated 9 July 2022](#) announcing that they have made administrative changes to the submission of withholding tax on payments by companies to resident individual agents, dealers or distributors ("ADD") under Section 107D of the Income Tax Act 1967.

Effective from July 2022, companies that make payments to a resident individual ADD are required to accumulate the 2% withholding tax on a monthly basis and remit the accumulated amount to the IRB latest by the end of the following month. For example, the withholding tax on payments made to a resident individual ADD in the month of July 2022 (i.e. from 1 July 2022 to 31 July 2022) must be remitted to the IRB latest by 31 August 2022.

Companies must use the latest [Form CP107D – Pin 2/2022](#) and [Appendix CP107D\(2\)](#) when making the withholding tax payments and submit the soft copy of both documents to IRB's payment centres before making the withholding tax payments via email. The respective email address of the payment centres are as follows:

- Kuala Lumpur Payment Centre - pbkl-cp107d@hasil.gov.my
- Kuching Branch - pbkc-cp107d@hasil.gov.my
- Kota Kinabalu Branch - pbkk-cp107d@hasil.gov.my

A copy of the email sent to IRB's payment centres must be presented for verification and checking purposes when making payment at the payment centres.

Please refer to the [IRB's media statement](#) for full details.

Have questions?

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